



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

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
ADP	Annual Development Program
AG	Accountant General
AIR	Audit and Inspection Report
AD LGE &RDD	Assistant Director Local Government Elections & Rural Development Department
AP	Advance Para
APPM	Accounting Policies and Procedures Manual
BISE	Board of Intermediate and Secondary Education
BHUs	Basic Health Units
B.P.	Blood Pressure
CCTV	Close Circuit Tele Vision
CDs	Civil Dispensaries
C&W	Communication and Works
DAO	District Accounts Office
DGA	Director General Audit
DPO	District Police Officer
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DC	Deputy Commissioner
DDEO	Deputy District Education Officer
DDO	Drawing and Disbursing Officer
DEO	District Education Officer
DHO	District Health Officer
DO	District Officer
GGMS	Government Girls Middle School
GHS	Government High School
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority

LCB	Local Council Board
LGA	Local Government Act
MCC	Medicine Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
M&T lab	Maintenance and Testing Laboratory
MPA	Member Provincial Assembly
NC	Neighborhood Council
NBP	National Bank of Pakistan
NIT	Notice Inviting Tender
NSI	Non Scheduled Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PESCO	Peshawar Electric Supply Company
PHE	Public Health Engineering
PTC	Parent Teacher Council
RHCs	Rural Health Centers
SDEO	Sub Divisional Education Officer
SDO	Sub Divisional Officer
SOPs	Standard Operating Procedures
SS	Subject Specialist
SST	Senior Science Teacher
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TS	Technical Sanction
UC	Union Council
VC	Village Council
WAPDA	Water and Power Development Authority

Preface

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

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

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

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

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Peshawar, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Government of 03 districts namely: Peshawar, Nowshera, Charsadda, Khyber and Mohmand.

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 Nowshera consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013(amended in 2019). Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier – the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier – Town/Tehsil Municipal Administrations have one PAO i.e Town/Tehsil Municipal Officer for each administration. There are three Tehsils administrations in district Nowshera. The third Tier – village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 153 VCs/NCs in district Nowshera. District Nowshera has no development authority.

a. Scope of audit

This office is mandated to conduct audit of 167 formations working under 05 PAOs. Total expenditure and receipts¹ of these formations were Rs.9,041.29 million and Rs.1,158.73 million, respectively for the financial year 2019-20.

¹District Government has no receipts

Audit coverage relating to expenditure for the current audit year comprises 15 formations of 05 PAOs having a total expenditure of Rs.7,190.04 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 75.52 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 3 formations of 03 PAOs(TMAs) having a total receipt of Rs.374.40 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 32.31% of auditable receipt.

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

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs.164.217million was pointed out in this report. No recovery was affected till finalization of this report.

c. Audit Methodology

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

Audit procedure employed to obtain evidence were inspections, analytical procedures, observations and computations.

d. Audit Impact

Recovery of Rs.40.57 million was pointed out by audit, however, positive audit impact depends on management willingness to implement internal control framework i.e. COSO cube and recommendations of the audit.

e. Comments on Internal Control and Internal Audit department

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

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

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

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

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

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

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

f. Key audit findings of the report

- i. Non Compilation/Consolidation of Accounts of Local Governments – Rs.1,158.73 million¹;
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs154.940 million²
- iii. Unverified payment –Rs.190.544 million³
- iv. Irregularities were noted in 17cases amounting to Rs.244.634 million⁴;
- v. Value for money and service delivery issues were noted in 3 cases amounting to Rs.49.295 million⁵; and
- vi. Others issues were noted in 25 cases amounting to Rs.1,137.293 million.⁶

¹Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

⁴ Para No 2.5.1.1 to 2.5.1.10, 3.5.1.1 to 3.5.1.5 & 4.5.1.1 to 4.5.1.2

⁵ Para No 2.5.2.1 to 2.5.2.3

⁶ Para No 2.5.3.1 to 2.5.3.8, 3.5.2.1 to 3.5.2.15 & 4.5.2.1 to 4.5.2.2

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

g. Recommendations

- i. TMAs accounts need to be consolidated at DAO;
- ii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending; and
- iii. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.

CHAPTER-1

Public Financial Management

1.1. Sectoral Analysis

Introduction

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

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

In District Nowshera, Funds amounting to Rs.10,006.58 million were allocated to 167 formations working under 05 PAOs. Out of which, expenditure of Rs.9041.29 million was made resulting into saving of Rs.965.29 million. Receipts of Rs.1,158.29 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 15 formations of 05 PAOs having a total expenditure of Rs.7,190.043 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 75.52% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Nowshera did not reflect Rs.1,158.73 million into the consolidated financial statement of Local Government, Nowshera.

District Government, Nowshera was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013(amended in 2019). The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013(amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Nowshera as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Nowshera with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local 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 771 primary, 101 middle, 106 secondary and 37 higher secondary schools in District Nowshera. The estimated Teacher Student Ratio is 1:40 at primary, 1:18 middle, 1:23 at secondary and 1:26 at the level of higher secondary schools. District Nowshera literacy rate is 62% the Gross

Enrollment Rate (GER) is 56% and the Net Enrollment Rate (NER) is 40% at the primary level.

District Education Offices in Nowshera enrolled 104,379 and 92,610 children in government male and female schools respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per Independent Monitoring Unit (IMU) data were approximately 90% and 83% respectively. Furthermore, 98% schools in district Nowshera were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. In addition, administrative visits of DEO, DDEO and SDEO were 75% against the assigned targets.

Health

Health is another important sector of District Nowshera with a total of 53 health facilities spread across the district, among which 09 are urban while the rest are rural based. Their further break-up is 30 BHUs, 09 CDs, 02 Hospitals and 07 RHCs with the total catchment area population of approximately 1,386,507 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, 10,573 babies were born in primary and secondary health facilities. Out of them, 292 infant and 11 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 25685 lab tests, 4150 X-rays, 25288 ultrasounds, 208 and 2462 ECGs were done in both primary and secondary health facilities in district Nowshera. Figures of immunization from EPI register were also very impressive as 165594 pregnant women received TT-2 vaccines, 21105 kids under 12 months received full immunization and 23252 children under 12 months received 1st measles vaccines. 19807 families were provided family planning services as evident from

FP register. 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.

Out of 12 welfare homes, one was based in Nowshera, where 27 orphans were admitted. Rehabilitation center for drug addicts in Nowshera was closed during the year. Similarly Sarkarisarai – government Inns, special education facilities, and 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 in Nowshera, the efforts made by Social Welfare office, Nowshera 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

Tehsil Municipal Administrations, District Nowshera did not fulfill some primary requirements envisioned as essential component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013(amended in 2019). The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Tehsil 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, Nowshera with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the

consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013(amended in 2019).

1.2 AUDIT PARAS

1.2.1. Non compilation/consolidation of Accounts of Local Governments – Rs.1,158.73 million

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

During certification audit of the accounts of the DAO Nowshera for the financial year 2019-2019, audit observed incompleteness and incorrect presentation of the financial statements as the DAO could not consolidate them into the quarterly and annual accounts of the district, both government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs.1,158.73 million and Rs.920.02 million respectively, of the TMAs were 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 the Local Governments in District Nowshera 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.

Para stands till correction of these omissions.

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 - Rs154.940 million

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

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

District Accounts Officer Nowshera, paid Rs154,940,130 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

1.2.3. Unverified payment –Rs.190.544 million

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

During certification audit of DAO Nowshera for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs.190,544,337 was shown made which could not be verified.

True and fair view of accounts could not be ascertained as no justification was provided for the payment of arrears in pays and allowances.

Variation in drawl of arrears in pays and allowances need justification.

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

As per decision of DAC meeting held in September 2020, Para stands for investigation of the matter and appropriate action.

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

CHAPTER-2

District Government

2.1 Introduction

Under Khyber Pakhtunkhwa Local Government Act 2013, (amended in 2019), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Agriculture, Education, Health, Fisheries, Population Welfare, AD LG & RDD, Sports, Live Stock & Dairy Development, Animal Husbandry and 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 is 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, 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
(Rs.in million)

S.No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20	Revenue/ Receipts audited FY 2019-20
1.	Formations	10	4	6,558.922	Nil
	Total	10	4	6,558.922	Nil

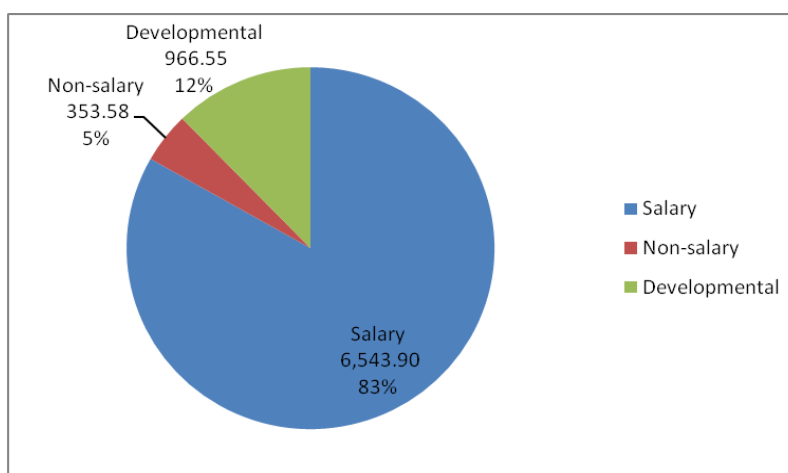
2.2 Comments on Budget and Expenditure (Variance Analysis)

(Rs.in million)

2019-20	Budget	Actual Expenditure/ Receipts	Excess (+)/ Saving (-)	%age Excess/Saving
Salary	6,546.79	6,543.90	(2.89)	0.04
Non-salary	429.22	353.58	(75.63)	17.62
Development	1,314.575	966.55	(348.03)	26.47
Total	8,290.58	7,864.03	(426.55)	5.14
Receipt	-	-	-	-

The savings of Rs.426.55 million indicates weakness in the capacity of District Government Departments to utilize the allocated budget.

EXPENDITURE 2019-20



2.3 Classified Summary of Audit observations

Audit observations amounting to Rs.1,162.609 million were raised as a result of this audit. This amount also included recoverable of Rs.25.534 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Rs. in million)

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	179.533
A	HR/Employees related irregularities	13.071
B	Procurement related irregularities	92.322
C	Management of Accounts with commercial bank	74.14
2	Value for money and service delivery issues	49.295
3	Others	933.781
	Total	1,162.609

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 is given below:

S #	Audit Year	DAC meeting
1	2002-03	Convened
2	2003-04	Not convened
3	2004-05	Not convened
4	2005-06	Not convened
5	2006-07	Not convened
6	2007-08	Not convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Convened
11	2012-13	Not convened
12	2013-14	Not convened
13	2014-15	Not convened
14	2015-16	Not convened
15	2016-17	Not convened
16	2017-18	Not convened
17	2018-19	Not convened
18	2019-20	Not convened

2.5 AUDIT PARAS

2.5.1 Irregularities

A. HR/Employees related irregularities

2.5.1.1 Loss to government due to non-recovery of salaries paid to absent staff – Rs.1.776 million

According to Section 41 of KP LGA 2013, Personal responsibility with regard to loss and waste.---(1) Every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues KP Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

In the office of DHO Nowshera, following staff remained absent from duties during 2019-20; however, neither their salaries were stopped nor any disciplinary action taken against them. Details are provided at Annex-2.

Pay and allowances of the absent staff is calculated for the financial year only equaling to 1.776 million but the recovery need to be made from the exact date of their absentia till joining of offices and immediate stoppage of salaries of those employees who have not still not joined their offices.

Drawl of pay and allowances during unauthorized absence from duty occurred due to weak financial management which resulted in loss to government.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. Reply was still not provided till finalization of this report.

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

Audit recommends recovery of pay and allowances from absent staff besides taking disciplinary action under E&D Rules against the person(s) at fault.

AIR Para No. 06/2019-20

2.5.1.2 Non-deduction of HPA, CA and half Basic pay from the doctor proceeded on leave – Rs.2.578 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification No.FD (SOSR-II)8-18/2015-16, Health Professional Allowance will not be admissible during earned leave, study leave & extra Ordinary leave.

In the office of DHO Nowshera, Dr. Musarrat Shah, Principal Medical Officer (BS-19) proceeded on leave on full pay for 120 days and on half pay for 245 days during 2019-20; however, her Health Professional Allowance, Conveyance Allowance and half Basic Pay amounting to Rs.2,578,000 was not deducted. Detail is given below:

S #	Leave description	days	Period of leave	HPA	CA	Basic Pay	Total deduction required
1.	Leave on Full Pay	365 days	15.05.2018 to 14.05.2019	62000x12= 744,000	5,000X12= 60,000	-	806,000
2.	Leave on Full Pay	120 days	16.05.2019 to 15.09.2019	62,000x4= 248,000	5000x4= 20,000		804,000
3.	Leave on half pay	245 days	16.09.2019 to 15.05.2020	62,000x8= 496,000	5000x8= 40,000	108,010/2x8 = 432,000	968,000
Total							2,578,000

Failure to make compulsory deductions occurred due to weak financial management resulting in loss to the government exchequer.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 10/2019-20

2.5.1.3 Loss due to non-stoppage of pay and allowances from the doctor proceeded on EOL – Rs.3.645 million

According to Govt of Khyber Pakhtunkhwa Finance Department Notification No.FD(SOSR-II)8-18/2015-16. Health Professional Allowance will not be admissible during earned leave, study leave &Extra Ordinary Leave.

The office of DHO Nowshera paid an amount of Rs. 3,645,810 to the doctors under the head of pays and allowances despite the fact that they were on leave without pay (EOL) during financial year 2019-20. Details are given below:

S#	Name of doctor	Period of leave	Leave w.e.f	Monthly Salary	Salary paid till June 2010
1.	Dr. Umar Usman	730 days	April 2019	117,787	1766,805
2.	Dr. JunaidKhattak	120 days	16.05.2019 to 15.09.2019	125,267	1,879,005
					3,645,810

Non-stoppage of pay and allowances during EOL occurred due to weak financial control which resulted in loss to government exchequer.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 11/2019-20

2.5.1.4 Irregular payment of Non-Practicing Allowance – Rs.5.072 million

According to Health Department, Government of Khyber Pakhtunkhwa letter No. SO(H) iV/1-90/78 dated 19.06.1990, all those drawing Non-Practicing Allowance will have to execute a bond to the effect that they will not engage themselves in private practice and in case of violation, the defaulter will be proceeded against under the Efficiency and Discipline Rules 1973.

In the office of DHO Nowshera, non-practicing allowance worth Rs. 5,072,262 was paid to the doctors as per payroll register during 2019-20; however, no affidavits on stamp papers were signed by the doctors that they would not engage in private practice as same were not available on the record.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 39/2019-20

A. Procurement related irregularities

2.5.1.5 Irregular procurement of official vehicle – Rs.8.692 million

According to the Administration Department letter No. SOT(AD)TCR, 2015 dated 12 May 2017, the committee formed thereof would authorize that whether field officer DCs/ADCs/ACs and AACs are allowed vehicles of higher engine capacity according to the nature of their duties and terrain requirements”.

According to Government of Khyber Pakhtunkhwa Administration department (Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2017, the provincial Government has imposed complete ban on purchase of vehicle, which can be relaxed by the Chief Minister on case to case basis.

According to Staff Car Rules 1997, 1300 CC vehicle is allowed to grade 19 & 20, 1000 CC vehicle is allowed to grade 18 and 800 CC vehicle is allowed to grade 17.

In the office of Deputy Commissioner Nowshera, expenditure of Rs.8,692,000 was incurred on the procurement of Toyota Fortuner Sigma-4 (2800 CC) vehicle during the financial year 2019-20. The following irregularities were noticed:

- i. In revised authorization, only Commissioners were allowed 1300 motor car and one 4x4 double cabin for security purpose, whereas, DC was authorized for 1300 cc motor car instead of Fortuner 2800 cc vehicle.
- ii. Procurement was made without obtaining approval from administration department.
- iii. No relaxation of ban for purchase of vehicle from Chief Minister was available on record.
- iv. Budget was allocated through re-appropriation as original grant for purchase of vehicle was 5.0 million.
- v. Old vehicle declared condemn for purchase of new vehicle (Fortuner) was still on road.

The lapse occurred due to non-observance of executive orders and rules & regulations, resulting in loss to public exchequer.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 05/2019-20

2.5.1.6 Irregular expenditure on purchase of medicine – Rs.76.027million

According to clause-H of DG Health KPK letter No. 4333-4450/DDC/DGHS/KP dated 27/09/2019, the purchasing entity shall submit quarterly reports regarding clinical efficacy of the Government approved brand of medicine and in case of failure disciplinary action may be initiated against the head of purchasing entity. And Clause-F, payment shall not be release to the firms without the submission of Contract Execution Certificate duly authenticated/signed by the MCC authority.

Clause-6 of the agreement of Govt. MCC rate contract agreement, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis.

Clause 14 of the agreement provide for obtaining 10% performance guarantee from the supplier which shall be released after completion of supply.

The office of District Health Officer, Nowshera paid an amount of Rs.76,027,054 on account of purchase of medicines for various health facilities

during the financial year 2019-20 as per detail at Annex-3. The following irregularities were observed:

- i. Payment was made to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC authority.
- ii. The local office failed to submit quarterly reports regarding clinical efficacy of the Government approved brand of medicine.
- iii. Payment was made without clearance of samples of medicines from Government Drug Testing Laboratory (DTL).
- iv. 10 % performance guarantee amounting to Rs.7,602,705 was not obtained from a single supplier.

Irregular expenditure on purchase of medicine occurred due to weak internal controls resulting in loss to the public exchequer.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 1/2019-20

B. Management of Accounts with Commercial banks

2.5.1.7 Loss to Government due to non-conversion of Bank Account into PLS mode –Rs.4.203 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.

The office of Deputy Commissioner Nowshera, maintained designated bank account No.4025965384for Relief Fund at NBP Cantt Branch Nowshera in current account mode during financial year 2019-20. Despite clear instructions from government, the bank account was not converted into PLS mode resulting in loss of profit of Rs. 4,203,748 (10% pa).

(Amount in Rs.)

S.#	Account No.	Bank Name	Opening balance	Closing balance	Average balance	Expected Profit
1.	4025965384	NBP	28,583,707	55,491,264	42,037,485	4,203,748

Non-conversion of bank accounts into PLS occurred due to non-observance of the rules, resulting in loss to the public exchequer.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate conversion of current bank accounts into PLS besides action against the person(s) at fault.

AIR Para No. 31/2019-20

2.5.1.8 Non-deposit of bank profit into government treasury – Rs.5.128 million

According to Finance Department letter No. 2/3(F/L)/FD/2016/Vol-XI dated 26.06.2018, since current financial year 2017-18 closes on 30th June 2018, hence it is imperative to reconcile the closing balances in all designated bank accounts with Finance Department latest by 07th July 2018 along with duly verified bank statement for 2017-18. This reconciliation process per-se the rules & instructions already invoked shall be prime responsibility of each PAO, Controlling authority & DDO in respect of bank accounts

falling under their preview. Moreover, balance in the bank accounts if any, remaining on 30th June 2018, shall not be available for use without its prior revival by Finance Department KP for the next financial year.

According to serial no.14 of the Government of Khyber Pakhtunkhwa, Finance Department letter No. No.BO.I/FD/5-8/2017-18 dated 30-06-17, “No department shall retain receipts in bank account, department must remit all receipts to provincial account forthwith where departments/facilities have been specifically permitted under some statute/Act”.

The office of Deputy Commissioner, Nowshera did not deposit profit of Rs. 5,128,101 in the government treasury, earned on the funds placed in the designated PLS account No. 307857290 maintained in National Bank of Pakistan, Saddar Bazar Branch Nowshera during the financial year 2019-20.

Non-depositing bank profit into Government Treasury is non-observance of rules and regulations, resulting in blockage of government funds.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 02/2019-20

2.5.1.9. Non-reconciliation of closing balances – Rs. 61.267 million

Government of Khyber Pakhtunkhwa Finance Department vide letter No. 2/3(F/L)/FD/2018/Vol-Xii dated: 03.07.2019 stated that, closing balances in all designated bank accounts falling in the purview of the department concerned

with respective Budget / Development Sections of Finance Department latest by July 15th, 2019. Moreover, the balances in the bank accounts, if any, remaining on June 30th, 2020 shall not be available for use without its prior revival by Finance Department during the Financial Year 2019-20.

In the office of Deputy Commissioner Nowshera, an amount of Rs. 61,267,226 was laying as closing balance as on 30.06.2020 in designated bank accounts during financial year 2019-20. It was observed that concerned office neither made reconciliation with the respective banks nor approval for revival of designated bank accounts was solicited from Finance Department for utilization of funds. Detail is given at Annex-4.

Non-reconciliation of closing balances was occurred due to weak financial management which resulted in defiance of executive orders and rules & regulations.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 21/2019-20

2.5.1.10. Non deposit of Bank profit into Government Treasury – Rs.3.542 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/Authorities/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.

In the offices of DEO (F) Nowshera and SDEOs (F) Nowshera, profit of Rs. 3,541,862 was realized on Bank A/C Nos PLS 02154 – 005 maintained with Bank of Khyber upto June, 2020. The amount of profit was retained into the designated accounts instead of depositing into proper head of accounts of government treasury. Abstract is given below:

S.No.	Bank	Account No.	Particular	Total Amount (Rs.)
1.	Various Schools Bank A/Cs	Different A/C Nos	DEO(F) Male	2,871,432
2.			SDEO(F) Nowshera	241,195
3.			SDEO(F) Jehangira	429,235
Total				3,541,862

Failure to deposit profit earned on funds placed in designated accounts occurred due to non-observance of rules resulting into loss to the government exchequer.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No.04 /2019-20

2.5.2. Value for money

2.5.2.1. Non disburdenment reconciliation of stipends at schools & district level–Rs.44.612 million

According to Standard Operating Procedure No. 7 and 8 of Girls Students Stipends Program circulated vide Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department letter No. DPC/Stipends/E&SED/2016-17 dated 25th April 2017, on the completion of disbursement, both head of the school and postman shall reconcile and sign off the final disbursement on the prescribed format (form 6) within the school and based on the reconciliation statements received from all the schools, the DEO-F and Post office will reconcile and sign the final disbursement on the prescribed format (form 7). The reconciliation will be made for both the installments separately. According to the agreement between the EDO (E&SE) Department term & condition No. (1.4) (1.5), the EDO (E&SE) will ensure that the postal addresses of the students are correct and the main form as well as its coupon part should contain full particulars i.e name, father's name, school, class, signature of the student and counter signature of the head mistress/Principal concerned as witness on paid voucher and acknowledgement as well.

The office of District Education Officer (Female), Nowshera transferred Rs.44,612,324 to Senior Post Master GPO Nowshera on account of stipend of 25321 girls students of class 6th to 10th of district Nowshera vide cheque No. 1740860 dated 12-03-2020 as 2nd installment during 2019-20. However, the Senior Post Master did not disburse the said stipends amongst the eligible students till the date of audit i.e. August, 2020 as no proof of disbursement was shown to audit. Audit held that disbursement of stipends as well as reconciliations at schools level and district level were not made due to which the actual payment could not be authenticated and verified.

Unavailability of record of reconciliation and disbursement of stipends occurred due to non-observance of SOPs resulting in lack of evidence to verify and authenticate the disbursement of stipends.

When pointed out in September 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in October, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends immediate disbursement and proper reconciliations at schools and district level on prescribed form 6 and form 7 as approved and submitting the same to audit for verification.

AIR Para No. 05/2019-20

2.5.2.2. Non supply of medicines – Rs.3.363 million

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

The office of District Health Officer Nowshera, withdrew an amount of Rs.3,362,852 on account of purchase of medicines during 2019-20. However, the supply was not completed till the period of audit i.e. August 2020. Moreover, the payment was drawn from the treasury by recording fake certificate that the supply has been completed. Detail is given at annex-5.

Non supply of medicine occurred due to weak internal control which resulted in risk of misappropriation and deprived the patients of the free medicine facility.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends completion of supply or initiate appropriate action against suppliers besides action against person(s) at fault.

AIR Para No. 05/2019-20

2.5.2.3. Irregular transfer of PTC funds to unapproved schools – Rs.1.320 million

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

The office of District Education Officer (Male), Nowshera transferred Rs.3,336,000 to the bank accounts of various PTCs for development of “Play Area” in different Primary Schools in the district during 2019-20. However, during scrutiny of the relevant record, it was observed that Rs.1,320,000 was transferred to the schools other than approved by the E&SE Department. Hence, transfer of fund on account of “Play Area” to unapproved schools was held irregular and needs justification. Detail is given at annex-6.

Transfer of funds to unapproved schools occurred due to weak internal control which resulted in irregular expenditure.

When pointed out in October 2020, management did not reply.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 02/2019-20

2.5.3.1. Others, including cases of accidents, negligence etc.

2.5.3.1 Unverified expenditure on account of PTC Funds and Play Area – Rs.12.175 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the constitutional functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

District Education Officer (Female), Nowshera transferred Rs.10,974,000 & Rs.1,200,000 to the bank accounts of various PTCs for Petty Repair/CRCs & development of "Play Area" in different Primary schools during 2019-20. However, funds utilization reports, progress/completion reports along with supporting documents such as bills, vouchers, APRs and other related record duly attested by PTCs officials and the controlling officer were produced partially to the Audit resultantly authenticity of expenditure could not be verified. Certificate as per E&SE Department letter No. CPO/SPO-III/SO/E&SE/Dev:of play Area/2017-18 dated 27-11-2017 required that such facilities/funds under any other scheme/initiative have not been provided was also not shown to Audit.

Unavailability of complete record occurred due to weak financial management resulting in inability of Audit to verify the expenditure.

When pointed out in October 2020, management did not reply.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 02/2019-20

2.5.3.2 Irregular release of developmental funds to executing agencies in lump sum instead of case to case basis –Rs.816.776 million

According to Para 4 of Government of Khyber Pakhtunkhwa, Finance Department, Khyber Pakhtunkhwa letter No. BO-I/FD/5-20/2015-16/RELEASE POLICY dated 13.07.2015, 25% release of funds to new Provincial and Devolved schemes will be made on issuance of Administrative Approval (AA) by the competent authority. Remaining funds will be released as and when demanded by the Department on case to case basis on production of utilization report. Further, Para 96 of the GFR Vol.-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

Deputy Commissioner Nowshera released Rs.816.776 million on account of various developmental funds in lump sum instead of case to case basis during financial year 2019-20. Moreover, monitoring was not carried out as the local office did not submit monthly progress reports and monitoring reports as prescribed in the P&D guidelines. Detail is given at Annex-7.

Audit is of the view that release of funds in lump sum to the executing agencies may cause overpayment and misappropriation of funds as in most of the cases bidders quoted rates upto 50% below the estimated cost. Therefore, the saving amount was required to be retained in the government treasury instead of releasing it to the executing agencies.

Transfer of funds in lump sum instead of case to case basis occurred due to non-observance of rules and regulations resulting in risk of overpayment and incomplete execution of work.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends inquiry and actions against persons at fault.

AIR Para No. 01/2019-20

2.5.3.3 Non deposit of domicile fee –Rs.2.193 million

According to Home & Tribal Affairs Department letter No 5/1-SPOT(HD)/2014 dated 24th June 2014, The IT should evolve a system of issuance of domicile certificate with nominal charges of Rs.20 only to be paid by the obtaining candidates, which would generate considerable revenue and thus such revenue would pour in the provincial exchequer.

According to serial No.10, of the Government of Khyber Pakhtunkhwa, Finance Department letter No. No.BO.I/FD/5-8/2018-19 dated 29.10.2018, “No department shall retain receipts in bank account, department must remit all receipts to provincial account forthwith where departments/facilities have been specifically permitted under some statute/Act”.

In the office of Deputy Commissioner Nowshera, current year collection of domicile fees @ Rs. 20 for 11,363 domiciles certificates was Rs. 327,260 during 2019-20. However, it was revealed from the bank statement of A/C titled DC Nowshera Domicile @ NBP Nowshera with A/C No 4078472110 that sum of Rs. 2,193,265 were collected over the years under the head of Domicile fees. All this amount is retained in the designated accounts instead of depositing in the relevant head of account in government treasury.

Non-deposit of Domicile fees in the treasury occurred due to weak financial management resulting in blockage of funds.

When pointed out in August 2020, no reply was given.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends that the amount of revenue may be immediately deposited in to Government treasury under intimation to Audit.

AIR Para No. 12/2019-20

2.5.3.4 Irregular approval of schemes less than the prescribed cost—Rs. 9.4 million

According to S. no. 2 (I) of the guidelines issued vide Government of Khyber Pakhtunkhwa, Sustainable Development Unit, P&D Department, Sustainable Development Unit letter No. 250-66/SDU/SDGs/2020 dated 20.01.2020, schemes to be completed under this program shall have a minimum size/cost of Rs.0.5 million. In this regard, large size schemes are likely to have higher impact, hence districts are encouraged to include large schemes.

Deputy Commissioner Nowshera approved 37 developmental schemes valuing Rs. 9.4 million in the DDC meeting funded out of RDI (Regional Development Initiative Program) during 2019-20. It was observed that schemes costing less than Rs.0.5 million were approved in violation of the guidelines quoted *ibid*. Detail is given at Annex-8.

Irregular approval of schemes occurred due to weak internal control resulting in lowest impact on the wellbeing of public at large.

When pointed out in August 2020, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 16/2019-20

2.5.3.5 Irregular release on account of polio campaign – Rs.63.130 million

Commissioner, Peshawar Division requested vide letter No.3/11/Accounts / SPC/Vol-1/3112 dated 22.03.2016, that Deputy Commissioner may disburse funds on receipt of Actual payee receipt after fulfilling all codal formalities.

According to Emergency Operations Center, Khyber Pakhtunkhwa letter dated 13th March 2015, payment will be released subject to provision of certificate that the security payment has not been taken from any other donor, number of personnel taken from the other district and nonpayment of food charges from any other source along with total number of transport hired for security and rationalized rate and the like.

Deputy Commissioner, Nowshera paid Rs.9,733,500 to District Police Officer Nowshera on account of security arrangement for polio campaign during 2019-20. Neither any record in support of payments was retained in the office nor was certificate pre-requisite for payment on actual pay receipt acquired. Detail of payments is as under:

S#	Particulars	Cheque no.	Date	Amount (Rs.)
1	Paid to DPO NSR on A/C of security arrangement for polio campaign	118173578	13.02.2020	6,224,000
2	Paid to DPO NSR on A/C of security arrangement for polio campaign for FY 2018-19	118173580	21.02.2020	3,509,500
	Total			9,733,500

The lapse occurred due to non-observance of rules, resulting in irregular release of funds.

When pointed out in August 2020, no reply was given.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 24/2019-20

2.5.3.6 Less realization of receipts against the targets – Rs.12.617 million

According to Director General Health Services, Peshawar letter No. 5009-34/Budget/SNE dated 19.08.2019, the Finance Department, Government of Khyber Pakhtunkhwa has set the target receipts for the financial year 2019-20.

In the office of District Health Officer, Nowshera, an amount of Rs. 15,835,092 was realized against the target of Rs. 28,452,000 under the head of user charges resulting in shortfall of Rs. 12,616,908 during the financial year 2019-20.

Less realization of receipt occurred due to weak financial controls resulting in loss to the public exchequer.

When pointed out in August 2020, no reply was given.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 07/2019-20

2.5.3.7 Irregular cash withdrawals from bank account –Rs.15.890 million

According to the Finance Department Government of Khyber Pakhtunkhwa letter No. BO(W&M/6-5/2019-20 dated 19.02.2020, it has been stated that most of the Provincial Departments/Offices are issuing open cheques and making cash payments to their own employees as well as other clients and individuals. This practice is not only against the spirit of financial discipline but also vulnerable to fraudulent attempts and other losses. An effective control is essential component of the management and foundation for the safe and sound financial system. It has been decided to stop forthwith all un-necessary and less critical payments through open cheques or cash payments.

According to Rule-157 of Treasury Rules Vol-I the cheque for more than Rs.200/- drawn in favor of local bodies, firms, private persons or Government servants (in respect of their personal Claims) shall be crossed “ Payees A/C Only”. This Rule will however not apply to Federal Govt. Servants in r/o pay and allowances up to Rs.2000/- per month.

In the office of District Health Officer Nowshera, huge amount of Rs. 15,890,525 was drawn in cash from the designated bank A/C No. 305888567 maintained in NBP, Saddar Bazar Branch, Nowshera during 2019-20. Audit has contentions that drawl of such huge amount in cash instead of cross-cheques to the vendors/suppliers not only violate the relevant rules but also put money under risk of misappropriation.

The lapse occurred due to non-observance of rules and regulations resulting in putting public money under unnecessary risk of misappropriation.

When pointed out in August 2020, no reply was given.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 13/2019-20

2.5.3.8 Less deposit of OPD receipts – Rs. 1.6 million

According to Treasury Rule-7 (i), all the money received by or tendered to government officers on account of the revenue shall without undue delay be paid in full into a treasury.

In the office of DHO Nowshera, the DHIS DATA reflects Rs. 9.6 million as collection of OPD receipt in various health facilities; however, OPD receipts shown deposited is Rs. 8 million during 2019-20. Remaining receipt amount of Rs. 1.6 million has not been deposited.

Less deposit of OPD receipts occurred due to weak internal control which resulted in loss to the public exchequer.

When pointed out in August 2020, no reply was given.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends inquiry into the matter for fixing responsibility on the person(s) at fault and immediate deposit of remaining receipt amount.

AIR Para No. 45/2019-20

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

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

According to section 22 of Local Government Act, 2013 the functions and powers of TMA sare briefly given as under.

- i. Monitoring and supervising the performance of functionaries of Government offices located in the Tehsil
- ii. Land management in the Tehsil, provision of municipal services, execution and management of development plans for improvement of municipal services and infrastructure
- iii. Enforcing municipal laws, rules and bye-laws, Preventing and removing encroachments, regulate affixing of sign-boards and advertisements
- iv. Financial management of the Tehsil such as, Preparation of budget and annual municipal development programs, collection of revenue such as taxes, penalties, fines etc. manage municipal properties, assets and funds, and liaise with the district government in all these matters
- v. 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
- vi. Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets
- vii. Co-ordinate and support municipal functions amongst village and neighborhood councils
- viii. Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof.

Detail of audit planned formations expenditure and receipts:

(Rs.in million)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1	Formations	3	3	552.68	374.40
	Total	3	3	552.68	374.40

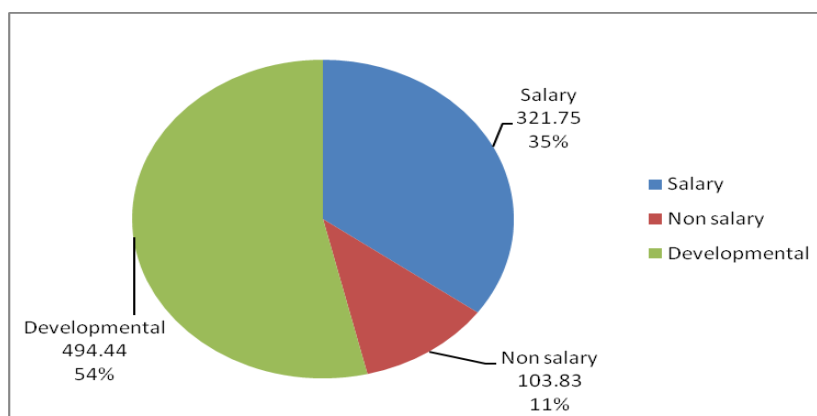
3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs.in million)

TMAs				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	387.36	321.75	(65.62)	16.94
Non salary	172.96	103.83	(69.13)	39.97
Development	902.75	494.44	(408.30)	45.23
Total	1,463.07	920.02	(543.05)	37.12
Receipts	1,392.13	1,158.73	(233.40)	16.77

The savings of Rs.543.05 million indicates weakness in the capacity of TMAs to utilize the allocated budget.

EXPENDITURE 2019-20



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.252.736 million were raised in this audit report. This amount also includes recoverable of Rs.98.113 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs.in million)

Sr. No.	Classification	Amount
1	Irregularities	27.917
A	HR/Employees related irregularities	
B	Procurement related irregularities	17.394
C	Management of Accounts with commercial bank	10.523
2	Value for money and service delivery issues	0
3	Others	224.819
	Total	252.736

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

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

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

3.5. AUDIT PARAS

3.5.1. Irregularities

A. Procurement related irregularities

3.5.1.1 Irregular expenditure on repair of transformers–Rs.11.846 million

According to the Abridge Condition under the WAPDA Act, 1958, printed on every application form of electricity service connection, before any electrical wiring or energy consuming apparatus is connected to the authorities mains, the same shall be subject to inspection and testing by the authority and the whole of the service line, together with any wire meters and other apparatus installed on the premises of the consumer shall be property of the Authority. Moreover the consumer shall be solely responsible for and shall pay for any loss of or damage to any electric supply lines, main fuses meters and /or other apparatus belonging to the authority on the consumer premises whether caused maliciously or through culpable negligence or default on the part of the consumer or any of his employees or whether arising out, theft or any other cause beyond the control of the authority, always accepting reasonable wear and tear and loss or damages.

According to para-5 of Administrative Approval/CPWD code 2.5 & 2.6, work shall not be started before obtaining Technical Sanction.

According to serial no. 12 of NIT repair bills shall be verified by local Sub-divisional Officer PESCO & MPA concerned. Certificate shall be obtained from M&T Lab PESCO before dismantling of the out of order transformers.

In the office of TMO, TMA Nowshera, an expenditure of Rs.11,846,000 was incurred on three schemes of “Repair of Transformers” during the financial year 2019-20.

The following irregularities were noticed:

- i. PESCO was responsible of repair of transformers, hence repair by TMA was irregular and illegal.
- ii. No specific locations of the repair work were shown in the documents.
- iii. The items executed were Non Scheduled Items but the rate analysis was not conducted.
- iv. Paid bills were not verified by SDO PESCO and by the MPA concerned.
- v. No inspection report including detail of damaged transformers by TMA and PESCO staff was available on record.
- vi. Re-checking report of repaired transformers from M&T Lab of PESCO was not obtained.
- vii. PESCO approved rates were required to be applied but no evidence of PESCO approved rates was available.
- viii. The PC-I was not signed by the TMO. A single signature was carried out on behalf of all authorities.
- ix. Technical staff having electrical qualification was not available with the TMA.

Irregular expenditure on repair of transformers occurred due to weak financial controls.

When pointed out in October 2020, management did not reply.

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

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

AIR Para No.01 /2019-20

3.5.1.2 Irregular award of work –Rs.3.048 million

According to NIT condition at note 2, dated 16.02.2020 appeared in daily Mashriq, the firm registered with Pakistan Engineering Council under code EE2 can take part in the bidding for solar system/solar street light.

In the office of TMO Nowshera, a work of “provision of solar street light/Street light to DWSS at PK-63” with estimated cost of Rs.3,048,000 was awarded to M/S Najia Construction at 38.50% below vide work order dated 01.06.2020 during the financial year 2019-20. The following irregularities were observed:

- i. The work was awarded to the contractor without having required registration under the relevant category i-e. EE2.
- ii. The work was awarded without Technical Sanction.
- iii. The work was awarded on 01.06.2020 but not commenced till the date of audit.

Irregular award of work occurred due to non-observance of rules and regulations resulting in loss to public exchequer.

When pointed out in October 2020, management did not reply.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No.02 /2019-20

3.5.1.3 Irregular purchase of furniture – Rs.2.5 million

According to section 36(2)(b) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources.

In the office of Tehsil Municipal Officer Pabbi, an expenditure of Rs. 2,500,000 was incurred on purchase of furniture during financial year 2019-20. Details are produced below:

S.No	Name of supplier	Cheque No	Date	Amount
1	SarBiland Khan & Co	36370538	13-12-2019	2,500,000

However, audit observed that: -

- i. The incurrence of such expenditure when TMA was in financial crises need justification.
- ii. Advertisement not made in national dailies.
- iii. N.O.C from Pak German Wood Working Center was not obtained.
- iv. Specification of the furniture was not available on the record.
- v. Demand with full justification for purchase of such a huge quantity of furniture was not available on record.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record. However, no reply was provided.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends inquiry by the RMO Peshawar division besides action against the person(s) at fault.

AIR Para No.11 /2019-20

B. Management of Accounts with Commercial banks

3.5.1.4 Non-deposit of bank profit into government treasury – Rs.2.410 million

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.

According to serialno.14, of the Government of Khyber Pakhtunkhwa, Finance Department letter No.BO.I/FD/5-8/2017-18 dated 30-06-17, “No department shall retain receipts in bank account, department must remit all receipts to provincial account forthwith where departments/facilities have been specifically permitted under some statute/Act”.

In the office of TMA Pabbi, an amount of Rs. 2,410,048 was credited as profit on various bank accounts maintained by TMA Pabbi in various banks. The amount was retained in bank instead of transferring into government treasury. Detail is given at Annex-9.

Non-depositing bank profit into Government Treasury is non-compliance of Government instructions resulting in blockage of funds.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record. However, no reply was provided.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No.04 /2019-20

3.5.1.5 Non-deposit of Bank profit – Rs.8.113 million

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.

In the office of TMA Jehangira, an amount of Rs. 8,113,423 was credit as profit on funds placed in PLS accounts of various banks during 2019-20. However, the amount was not deposited on challan into the Government Treasury.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends that Profit earned be immediately deposited into Government Treasury.

AIR Para No.05 /2019-20

3.5.2. Others, including cases of accidents, negligence etc.

3.5.2.1 Irregular award of contracts to defaulter contractor – Rs.9.263 million

According to condition No.II of the terms & conditions for auction... “Defaulters of TMA Pabbi or local councils or their partners will not be allowed to participate in the auction process.”

According to para-11 of the policy guidelines for the contracts of cattle fair, bus stand and other local taxes issued by LG&RDD, Peshawar letter No. AO-II/LCB/6-11/2013 dated 02.05.2018, the successful bidder shall within seven (7) days of the acceptance of his bid execute an agreement on the stamped paper along with guarantee of two local notable residents having property equivalent of the contract amount duly attest by 1st class Magistrate to the satisfaction of the council. In case, the contractor / firm does not deposit advances or does not enter into an agreement within specified period, the bid should be considered as cancelled while the earnest money be forfeited in favor of the concerned local councils.

In the office of Tehsil Municipal Administration Pabbi, different collection of receipt contracts of Rs.9,263,766 were awarded to contractors during 2019-20. Detail is given at Annex-10.

Following irregularities were noticed:

- i. Contract given to a contractor who was defaulter of previous year.
- ii. No guarantees were provided and contract was awarded at the risk of TMA which resulted in default again by the same contractor in 2019-20.

Irregular award of contracts occurred due to non-adherence to the rules which resulted in loss to government.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No.06 /2019-20

3.5.2.2 Non recovery of long outstanding dues –Rs.39.113 million

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

The office of TMA Nowshera, failed to recover the long outstanding dues amounting to Rs.39,112,501 from various default contractors during Financial Year 2019-20. Detail is given below:

S.No.	Name of Contract	Period	Outstanding as on 30.06.2020 (Amount in Rs.)
1.	Excavation of Minerals	2015-16	5,265,530
2.	Cattle Fair Rashakai	2015-16	373,950
3.	Cattle Fair Rashakai	2014-15	84,290
4.	Cattle Fair Rashakai	2013-14	75,650
5.	Excavation of Minerals	2012-13	823,424
6.	License Fee	2013-14	343,500
7.	License Fee	2014-15	320,500
8.	Property Tax	2013-14	240,000
9.	Property Tax	2014-15	16,255,745
10.	Property Tax	2015-16	3,781,549
11.	Excavation of Minerals	2013-14	5,455,000
12.	Excavation of Minerals	2017-18	4,646,363
13.	Cattle Fair Rashakai	2018-19	1,447,000
	Total		39,112,501

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

When pointed out in October 2020, management did not reply.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 08/2019-20

3.5.2.3 Loss due to non-auction of cattle fair KhatKalli –Rs.39.523 million

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

The office of TMA Nowshera run cattle fair Khat Killi departmentally during financial year 2019-20. Audit observed following irregularities:

- i. Receipts books were neither printed from Government Printing Press nor NOC obtained there from.
- ii. Proper record of stock taking of receipt books and their issue to the staff concerned was not maintained.
- iii. Receipt books from S# 1 to 215 were utilized while as per scrutiny 39 Nos receipts books were available on record which receipt was shown realized and deposited in bank accounts.
- iv. Last year same fair was auctioned for Rs. 55,205,000; whereas, current year target with 20% was Rs. 66,246,000. However, department could only realize and deposit Rs. 26,722,860 causing the shortfall of Rs. 39,523,140.

Department failure to auction fair at appropriate rate occurred due to inefficiency and lack of interest resulting in loss to the public exchequer.

When pointed out in October 2020, management did not reply.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 09/2019-20

3.5.2.4 Overpayment due to allowing higher rate – Rs.1.305 million

According to MRS-2019, vide item No.03-67-c, Rs.981.46/M³ was required to be paid for item of work “Structure back filling using common material brought from site”.

Office of TMO Nowshera made overpayment of Rs.1,305,350 on account of an item of work shingle filling in various works as per detail attached during 2019-20. The said item of work was paid @ Rs.1364.80/M³ instead of Rs.981.46/M³. The contractor was extended undue favour at the cost of government exchequer. This resulted in overpayment of Rs.1,305,350. Detail is given at Annex-11.

Audit observed that overpayment occurred due to weak internal controls which resulted in loss to government.

When pointed out in October 2020, management did not reply.

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

Audit recommends inquiry into the matter and fixing responsibility on the person at fault besides recovery of overpayment under intimation to audit.

AIR Para No. 10/2019-20

3.5.2.5 Loss due to non-deduction of Voids –Rs.2.091 million

As per clause 20(d) of the standard contract agreement, voids were required to be deducted from the contractor's bill. According to 6.1.4.7(2) of TECHNICAL SPECIFICATIONS BOOK – 1 (ENGINEERING MATERIALS) of MRS 2019, 45 percent voids are found in filling of Broken stone 2” and under.

Office of TMO Nowshera paid an item of work “Supply & spreading 1"-1.5" gauge shingle on road surface including compaction” in various developmental schemes to various contractors during 2019-20. Audit observed that required percentage of voids as per criteria of Technical Specifications Book – 1 (Engineering Materials) of MRS 2019 were not deducted which resulted in overpayment of Rs.2,091,104 as per detail attached at Annex-12. This resulted in loss to the government due to extending undue favour to the contractors.

Non deduction of voids occurred due to lack of internal controls resulting in loss to the government.

When pointed out in October 2020, management did not reply.

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

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

AIR Para No. 11/2019-20

3.5.2.6 Non-recovery of penalty amount from the contractors – Rs.5.600 million

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

In the office of Tehsil Municipal Officer Nowshera, various developmental works were awarded to contractors under SDG and RDI fund during 2019-20. The contractors failed to complete the schemes within stipulated period of time and the concerned office did not impose and recover penalty amounting to Rs.5,600,000 from the contractors as per detail attached at Annex-13.

Non recovery of penalty on account of late execution occurred due to weak internal control which deprived the public from timely benefit of the developmental schemes.

When pointed out in October 2020, management did not reply.

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

Audit recommends immediate recovery of penalties and strict disciplinary action besides fixing responsibility on the person (s) at fault.

AIR Para No. 12/2019-20

3.5.2.7 Non-recovery of contractual receipts –Rs. 5.96 million

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

According to para-11 of the policy guidelines for the contracts of cattle fair, bus stand and other local taxes in KP issued by LG&RDD, Peshawar letter No. AO-II/LCB/6-11/2013 dated 02.05.2018, the successful bidder shall within seven (7) days of the acceptance of his bid execute an agreement on the stamped paper and shall also produce guarantee of two local notable residents having property equivalent of the contract amount duly attested by 1st class Magistrate to the satisfaction of the council. In case, the contractor / firm does not deposit advances or does not enter into an agreement within specified period, the bid

should be considered as cancelled while the earnest money be forfeited in favor of the concerned local councils.

The office of Town Municipal Officer Pabbi auctioned 23 receipts contract during the financial year 2019-20; however, concerned office could not collect Rs. 5,961,116 against the contractual receipts resulting in loss to the government. Detail is given at Annex-14.

Non-recovery of contractual receipt occurred due to weak internal control which resulted in loss to government.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record.

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

Audit recommends recovery and fixing of responsibility under intimation to audit.

AIR Para No. 02/2019-20

3.5.2.8 Irregular expenditure on construction of TMA Plaza – Rs. 30 million

According to S.No. 4 (3) of Khyber Pakhtunkhwa Delegation of Financial Power Rules 2018, Tehsil Development Committee (TDC) is empowered to sanction developmental projects upto Rs.20 million. According to Para 32 of CPWA Code and Para 178 of GFR Volume-I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

In the office of TMA Pabbi, an expenditure of Rs.30,000,000 was incurred on the execution of a developmental scheme “Construction of TMA Plaza Pabbi” (out of saving of Tehsil ADP 2016-17) during 2019-20. Following irregularities were noticed:

1. The scheme was approved by Tehsil Development Committee (TDC) in its meeting held on 03.01.2018 for which the subject committee was not empowered. The project was required to be sanctioned by the District Development Committee (DDC) empowered to sanction project upto Rs.60 million.
2. Despite incurrence of 100% expenditure, the scheme was not technically sanctioned by the competent authority till the date of audit i.e. August, 2020.
3. The work order was issued on 22.02.2018 with stipulated completion period up-to 22.02.2019, while the scheme was in progress till date of audit i.e. August 2020 and was not completed. Neither further time extension was obtained from the competent authority nor penalty @ 10% amounting to Rs.3,000,000 was imposed on the contractor for late completion.

Audit observed that approval of scheme by unauthorized forum, execution of scheme without T.S and non-imposition of penalty for late completion occurred due to weak internal and financial controls which resulted in irregular expenditure and loss to Government.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record.

Request for convening the DAC meeting was made in October, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends regularization of expenditure from the competent forum and recovery of fine from the contractor concerned besides action against the person(s) at fault.

AIR Para No. 06/2019-20

3.5.2.9 Unauthorized payment for non-schedule items without rate analysis – Rs.2.935 million

According to clause 12 of the standard contract agreement, if the work includes any class of work for which no rate is mentioned in the schedule of rates of the District, then the contractor shall within seven days of the date of his receipt of the order to carry out the work, inform the engineer in-charge to fix the rate.

Office of TMAPabbi, paid Rs.2,935,620 to various contractors in different schemes against non-scheduled items of work during financial year 2019-20. The payment was unauthorized as Rate Analysis of the items was not available on the record and hence the Audit couldn't verify the same. The schemes were also not technically sanctioned by the competent authority. Detail is given below:

S.No.	Name of Scheme	Contractor	Item of work	Amount (Rs.)
1.	Pavt: of Street PK-65	Junaid Group	Mercury Lamps	2,211,620
2.	Pavt: of Street PK-65	M/S Z. A. Regi	Filtration Plant	724,000
Total				2,935,620

The lapse occurred due to weak internal controls, which caused unauthorized payments.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends inquiry into the matter for fixing responsibility, and regularization of expenditure from the competent authority besides action against the person(s) at fault.

AIR Para No. 09/2019-20

3.5.2.10 Irregular expenditure of Rs.1.808 million and non-recovery of fine amounting to Rs.180,835

According to Para 32 of CPWA Code and Para 178 of GFR Volume-I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment. According to the contractor agreement, the work shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

In the office of TMA Jahangira, expenditure of Rs.1,808,352 was incurred on execution of a scheme “Construction of Drains, culverts etc at U/C Khari Abad” during Financial Year 2019-20. However, the scheme was not technically sanctioned by the competent authority till the date of audit i.e. August, 2020. Moreover, the work order was issued on 25.02.2019 with stipulated completion period upto 25.11.2019, while the scheme was completed on 30.04.2020 as evident from the completion certificate/ PC-IV. The local office did not imposed penalty @10% amounting to Rs.180,835 on the contractor for late completion.

Execution of unauthorized work occurred due to weak internal controls which resulted in irregular expenditure and loss to government.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends regularization of expenditure by obtaining technical sanction from the competent authority and recovery of fine from the contractor concerned besides action against the person(s) at fault.

AIR Para No. 13/2019-20

3.5.2.11 Unauthorized expenditure due to allowing excess quantities over and above PC-I –Rs.1.151 million

Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

In the office of TMA Jahangira, Rs.2,322,844 were paid on execution of an item of work, PCC 1:2:4, for a quantity of 320.05 M3 in a scheme “Construction of Drains, culverts etc at U/C Khari Abad” during 2019-20. However, approved quantity of item work in PC-1 was 161.4 M3 and payment of Rs. 1,151,459 was made for 158.65 M3 work in excess of BOQ item of approved PC-1.

The lapse occurred due to weak internal controls, which resulted in excess payment and loss to the government.

When pointed out in August 2020, management stated that detailed reply would be furnished after consulting the record. However, no reply was provided till finalization of this report.

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

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

AIR Para No. 15/2019-20

**3.5.2.12 Loss to TMA due to non-recovery of 2% property tax–
Rs.44.958 million**

According to clause-41 of KP Local Government Act 2013, every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013.

According to Clause 49 of the LGA, 2013. Taxation rules, all taxes and other charges levied by a local government shall be imposed, assessed, leased, compounded, administered and regulated in such a manner as may be prescribed by rules which may, among other matters, provide for the obligation of the tax payer and the duties and powers of the officials responsible for the assessment and collection of taxes.

Office of TMA, Jehangira could not recover Rs.44,958,423 on account of 2% property tax during financial year 2019-20.

The lapse occurred due to weak financial management resulting in loss to the government.

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

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault.

AIR Para No. 16/2019-20

3.5.2.13 Loss due to non-awarding of the contract –Rs.7.044 million

According to Clause 49 of the LGA, 2013. Taxation rules, all taxes and other charges levied by a local government shall be imposed, assessed, leased, compounded, administered and regulated in such a manner as may be prescribed by rules which may, among other matters, provide for the obligation of the tax payer and the duties and powers of the officials responsible for the assessment and collection of taxes.

According to Clause (2) of LGA 2013. Functions and powers of the Nazim, Tehsil Council, The Nazim, Tehsil Council shall be responsible for any loss flowing from decisions made by him personally or under his directions in violation of any provisions of this Act or any other law for the time being in force and for any expenditure incurred without lawful authority.

Tehsil Municipal Officer, TMA Jehangira during financial year 2019-20, realized an amount of Rs. 2,207,510 from Parking fee Jehangira through departmental collection instead of awarding the contract to highest bidder M/S Sajjad Ali who offered Rs. 9,252,000. This resulted in loss of Rs. 7,044,490 to TMA.

Failure to award parking fee contract is due to inefficiency on part of management resulting in the loss to the government.

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

Request for convening the DAC meeting was made in September, 2020 followed by reminders; however, it was not convened till finalization of this report.

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault and recovery of loss.

AIR Para No.14 /2019-20

3.5.2.14 Loss due to non-recovery of outstanding dues –Rs.3.428 million

According to clause-41 of Khyber Pakhtunkhwa Local Government Act 2013, every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013.

According to Clause 49 of the LGA, 2013. Taxation rules, all taxes and other charges levied by a local government shall be imposed, assessed, leased, compounded, administered and regulated in such a manner as may be prescribed by rules which may, among other matters, provide for the obligation of the tax payer and the duties and powers of the officials responsible for the assessment and collection of taxes.

According to Clause-21 of Terms and Conditions issued to contractor, any loss sustained by the TMA during the recovery of contractual amount, the contractor will be responsible for that loss.

Office of TMA, Jehangira could not recover Rs.1,690,4545 on account of outstanding dues and Rs.1,738,357 as 10% withholding tax from various contractors during financial year 2019-20 as per detail at Annex-15.

The lapse occurred due to weak internal and financial controls resulting in loss to the government.

When pointed out in August 2020, management stated that detail reply would be furnished after consulting record. However, no reply was provided till finalization of this report.

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

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault.

AIR Para No.15 /2019-20

3.5.2.15 Loss due to non-auction of receipt contracts – Rs. 22.778 million

According to Clause-41 of Khyber Pakhtunkhwa Local Government Act 2013, every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013.

According to Clause 49 of the LGA, 2013, taxation rules, all taxes and other charges levied by a local government shall be imposed, assessed, leased, compounded, administered and regulated in such a manner as may be prescribed by rules which may, among other matters, provide for the obligation of the tax payer and the duties and powers of the officials responsible for the assessment and collection of taxes.

In the office of TMA Jehangira, various contracts were not auctioned despite repeated requests and reminders of registered contractors and were executed departmentally resulting in heavy losses of Rs. 22.778 million (principal – 19.52 million & 10% withholding – 3.258 million) during the financial year 2019-20. As witnessed from the record of 2018-19, TMA Jehangira earned substantial amount from awarding these contracts.

Moreover, a legal notices from various vendors were served to TMA Jehangira for acknowledgement of receipts for sign boards etc but no such challan or receipt acknowledgements were issued to them or provided to Audit for verification. Detail is given at Annex-16.

Failure to award contracts occurred due to weak administrative and financial management resulting in loss to the public exchequer.

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

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

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault.

AIR Para No.16 /2019-20

CHAPTER-4

AD LGE&RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Nowshera have 153VCs/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 Nowshera.

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

Functions and Powers of Assistant Director, LGE&RDD include.

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

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

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

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

Detail of audit planned formations expenditure and receipts:

(Rs.in million)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1	Formations	154	07	78.441	NA
Total		154	07	78.441	NA

4.2 Comments on Budget and Accounts (Variance Analysis)

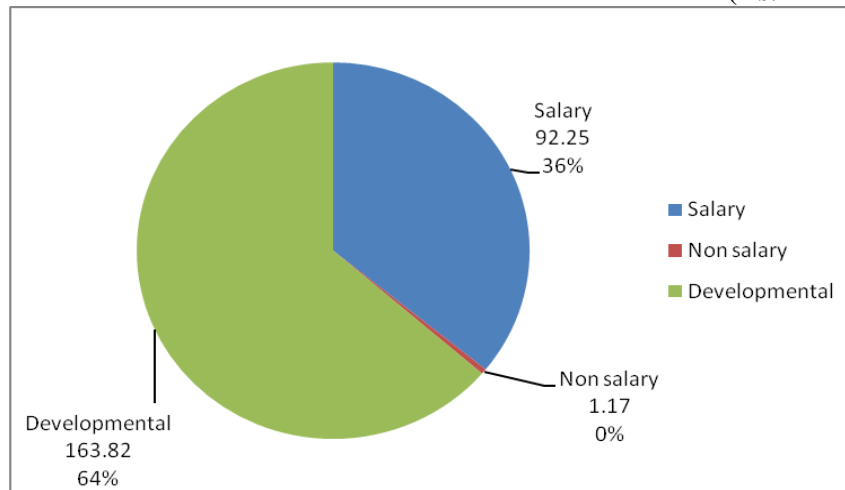
(Rs.in million)

AD LGE&RDD				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	56.86	92.25	35	62.24
Non salary	3.13	1.17	(1.96)	-62.63
Development	192.94	163.82	(29.12)	-15.09
Total	252.93	257.24	4.31	1.70

The excess of Rs.4.31 million indicates lack of planning.

EXPENDITURE 2019-20

(Rs.in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.51.877 million were raised in this audit report. This amount also includes recoverable of Rs.40.570 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Amount in Rs.)

Sr. No.	Classification	Amount
1	Irregularities	-
A	Management of Accounts with Commercial Banks	37.184
2	Others	14.693
Total		51.877

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

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

4.4.1 AUDIT PARAS

4.5.1. Irregularities

A. Management of Accounts with commercial banks

4.5.1.1 Non-deposit of bank profit into government treasury – Rs.27.557 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 Village/Neighborhood Councils working under the administrative control of Assistant Director LG & RDD Nowshera during the financial year 2019-20 realized Rs.27,557,112 as profit on the designated bank accounts of the NCs/VCs up to 30-06-2020 but did not deposit the profit into government treasury under proper head of account.

Non deposit of bank profit into government treasury occurred due to non-observance of government instructions, which resulted in loss to the Government.

When pointed out in October 2020, management did not reply.

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

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

AIR Para No. 01 (2019-20)

4.5.1.2 Loss to Government due to non-conversion of Bank Account into PLS mode –Rs.9.627 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 29 NCs/VCs under the control of AD LGE&RDD during the financial year 2019-20 maintained the bank accounts in current account mode instead of PLS mode in defiance of Finance Department clear instructions. Due to non-conversion of account into PLS mode, loss of Rs.9,627,026 (7% pa) was sustained by the Government. Detail is given at annex-17.

Non-conversion of bank accounts into PLS occurred due to non-observance of executive orders and rules & regulations resulting in loss to the government.

When pointed out in October 2020, management did not reply.

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

Audit recommends immediate conversion of current bank accounts into PLS besides action against the person(s) at fault.

AIR Para No. 02/2019-20

4.5.2. Others, including cases of accidents, negligence etc.

1.5.2.1 Irregular award of work – Rs.1.680 million

According to Clause-41 of Khyber Pakhtunkhwa Local Government Act 2013, every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013.

In the office of AD LGE&RDD, the work of “Construction of PCC street, brick pavement of streets and PCC drains etc. in VC Mohib Banda” with estimated cost of Rs.1,680,000 to a contractor on 18.12.2018 with the completion period of 120 days was awarded during 2019-20.

The following irregularities were noticed:

- i. Contract was awarded to Ayub Shah and lowest bidder @ 30% below was ignored.
- ii. Identification of the scheme by general public was not available on record.
- iii. GPS coordinates of the site were not available on record.
- iv. Work was commenced without technical sanction.
- v. The work was not completed within stipulated period and was in progress till the date of audit i-e. October 2020. However, penalty @10% amounting to Rs.168,000 was not imposed on the contractor.
- vi. Stamp duty and DPR were not deducted from the payments made to the contractor.
- vii. Measurement Book of the scheme was not provided to audit.

Irregular award of work and non-imposition of penalty occurred due to weak financial management which resulted in loss to the government.

When pointed out in October 2020, management did not reply.

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

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

AIR Para No. 03/2019-20

**1.5.2.2 Loss due to non-deposit of Government Revenue into treasury
–Rs.13.013 million**

According to treasury rule 7 (i), all the money received by or tendered to government officers on account of the revenue shall without undue delay be paid in full into a treasury.

Secretaries Village Councils working under the administrative control of the Assistant Director LGE & RDD Nowshera made the following deductions of government revenue from various contractors in various schemes during the financial year 2019-20. However, the amounts were not credited to government treasury/quarters concerned. Details provided below:

S.No.	Particular	Amount (Rs.)
1.	Income Tax	10,974,753
2.	Stamp Duty	724,170
3.	DPR Fund	446,230
4.	Professional tax	867,946
Total		13,013,099

The lapse occurred due to non-compliance of government rules, which resulted in loss to Government.

When pointed out in October 2020, management did not reply.

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

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

AIR Para No. 04 (2019-20)

ANNEXURES

Annex-1

Detail of MFDAC Paras

S. No.	AIR No	Department	Subject	(Rs.in million)
1.	6	Deputy Commissioner	Irregular expenditure on purchase of Plant and machinery	0.584
2.	8	-do-	Non-recovery of electricity charges from the occupants of government accommodations	0.261
3.	9	-do-	Non-recovery of loss of the cost of accident car	1.700
4.	10	-do-	Irregular expenditure on repair of vehicle	0.597
5.	11	-do-	Loss to Government due to compulsory acquisition charges	2.487
6.	13	-do-	Irregular release on account of repair of PESCO Electricity Transformers	17.00
7.	19	-do-	Overcharging in Issuance of Arms License	0.216
8.	20	-do-	Irregular allotment of official vehicles and non-handing over of condemn vehicles to Provincial Government	
9.	22	-do-	Improper allotment of Residential Accommodations	
10.	23	-do-	Non-conducting of Physical verification / stock taking	
11.	25	-do-	Unauthentic payment of pay and allowances	0.312
12.	26	-do-	Doubtful payment	0.967
13.	27	-do-	Doubtful payment	1.208
14.	30	-do-	Unverified expenditure on establishment of Shelter Homes	
15.	4	DHO	Less collection of user Charges	0.668
16.	12	-do-	Non-cancellation of appointment orders of out-district class-IV employees	
17.	15	-do-	Non-fixing of responsibility and irregular termination of class-IV staff and non-	

			recovery of pay and allowances	
18.	16	-do-	Non-auction of irreparable/condemn items of stores lying in MRHSH Pabbi	
19.	17	-do-	Non provision of diagnostic facilities in the RHCs	
20.	18	-do-	Irregular expenditure on account of repair of machinery and equipment	0.476
21.	19	-do-	Non-recovery of stolen store items	0.300
22.	20	-do-	Loss due to illegal electricity connections	
23.	22	-do-	Exorbitant purchase of tyres	0.08
24.	23	-do-	Unauthorized payment of law charges	0.204
25.	03	DEO(Male)	Unauthorized drawl out of Scout Fund	0.381
26.	04	-do-	Less recovery of on account of Scout fund	0.201
27.	05	-do-	Less-recovery of income tax and sales tax on account of auction	0.065
28.	06	-do-	Excess drawl on account of Petty Repair and CRC	0.024
29.	07	-do-	Wasteful expenditure in million on accounts of pay and allowances due to non imposition of rationalization policy	
30.	10	-do-	Non deduction of Income Tax on installation of CCTV Cameras	0.572
31.	11	-do-	Loss to Government due to non-deduction of conveyance allowance	0.085
32.	12	-do-	Unjustified transferred on account of petty repair out of PTC funds	0.120
33.	13	-do-	Non-collection of Sports and Shaheen funds from Primary Schools	0.148
34.	01	DEO(Female)	Loss to Government due to allowing pay & allowances for absent period	0.071
35.	02	-do-	Overpayment on account of Conveyance Allowances during earned leave	0.246
36.	04	-do-	Non-collection of Girls Guide and Red Crescent funds	0.236
37.	05	-do-	Excess drawl on account of Petty Repair and CRC	0.115
38.	07	-do-	Wasteful expenditure in million on accounts of pay and allowances due to non imposition of rationalization policy	
39.	08	-do-	Loss to Government due to non conversion of current account into PLS	0.648
40.	09	-do-	Less-recovery of income tax on account of auction of building material	0.028

41.	11	-do-	Non deduction of Income Tax on installation of CCTV Cameras	0.310
42.	01	Social Welfare	Doubtful expenditure on account of purchase of stores	0.441
43.	02	-do-	Wasteful expenditure on electricity and gas	0.196
44.	03	-do-	Doubtful expenditure on rent of building	0.640
45.	04	-do-	Loss due to non-conversion of bank account to PLS mode	0.045
46.	01	TMA Nowshera	Irregular expenditure on account of overtime/late sitting charges	0.184
47.	02	-do-	Un-authorized expenditures on account of fix pay staff	5.4
48.		-do-	Non-deduction of service tax from payment to legal advisor	0.120
49.		-do-	Irregular/unauthorized payment of Entertainment charges for tehsil members	0.05
50.		-do-	Overpayment due to allowing higher quantities than PC-I	0.440
51.	03	TMA Pabbi	Irregular purchase of furniture	2.5
52.	08		Non-recovery of long outstanding loan	
53.	09	-do-	Irregular payment on account of salary of Women Welfare Centers	3.319
54.	10	-do-	Irregular appointments and payment to legal advisor	0.420
55.	11	-do-	Un-authorized expenditures on account of contingent paid staff	0.846
56.		TMA Jehangira		
57.		-do-	Irregular expenditure on repair of vehicle	0.533
58.		-do-	Irregular/unauthorized payment of Entertainment charges	0.441
59.		-do-	Non-deduction of service tax from payment to legal advisor	0.083
60.		-do-	Non-conducting of Physical verification / stock taking	
61.		-do-	Irregular purchase of furniture	0.234
62.		AD LG & RDD	Illegal occupation of office buildings	
63.		-do-	Improper maintenance of accounts record	
64.		-do-	Non deposit of receipts realized from issue of certificates in Government treasury	0.561
65.		-do-	Unauthorized expenditure	0.962

Detail of Absent Staff in the office of DHO Nowshera

S#	Name of Officer/Official	Designation	BPS	Place of posting	Monthly pay drawn	Period	Total salaries paid
1.	Ghafoor Nawaz	X-Ray Attendant	04	RHC PirPai	22420	12	269,040
2.	Mr. ArifKhattak	Dental attendant	04	-do-	22,420	12	269,040
3.	Mr. Rawaiz Shah	Driver	06	-do-	26,416	12	316,992
4.	Mr. Saif Ali Shah	Ward Orderly	04	-do-	19,013	12	228,156
5.	Mr. NadeemShahzad	CT Pharacy	12	-do-	37,243	12	446,916
6.	Mrs. Mehnaz Begum	Dai	03	CH AkoraKhattak	20,479	12	245,718
7.	Saeed Khan	Ward Orderly	04	CD Nandrak		12	
8.	Safiullah	PHC Technician (MP)		RHC Akbar Pura			
Total							1,775,862

Annex-3

Detail of irregular expenditure on purchase of medicine

S.No	Description		Total Budget (Rs.)	Expenditure (Rs.)
01	BHUs (29) Adamzai	NR 6357	14,300,000	14,299,334
02	RHC/ BHU Kahi	NR 6370	300,000	299,490
03	RHC Akbar Pura	NR 6387	600,000	599,934
04	RHC PirPai	NR 6388	5,600,000	5,599,474
05	RHC Khesghi	NR 6389	600,000	599,850
06	RHC Khair Abad	NR 6390	600,000	599,720
07	RHC Nizampur	NR 6391	600,000	599,850
08	Cat-D AkoraKhattak	NR 6323	1,000,000	999,900
09	Cat-D Manki Sharif	NR 6334	1,000,000	999,893
10	Cat-D Ziarat Kaka Sahib	NR 6340	2,000,000	1,999,909
11	Cat-D Dak Ismail Khel	NR 6341	6,000,000	5,999,712
12	CD (10)	NR-6354	900,000	900,000
13	MCH	NR 6111	400,000	399,950
14	Elite Force Dispensaries	NR 6342	500,000	499,800
15	Mobile Dispensary	NR 6343	500,000	499,950
16	Health Facilities & Preventive Measures (DFS)	NR 6184	6,600,000	6,599,919
01	Cat-B Pabbi	NR-6195	15,000,000	14,999,537
01	Emergency Medicines	NR-4998	19,531,000	19,530,830
	Total		76,031,000	76,027,054

Annex-4**Detail of closing balances in bank accounts on 30.06. 2019**

S#	Account Title	Account No.	Bank	Account Type	Balance as on 30-6-19
1	DC Nowshera Domicile	4078472110	NBP, Saddar Bazar Branch Nowshera	Current Account	1,946,825
2	DCO Flood 2010 NSR	4025965384	NBP, Cantt Branch Nowshera	Current Account	8,866,207
3	DCO Miscellaneous fund	04070-00-3	Bank of Khyber Nowshera Branch	PLS	1,425,878
4	Benevolent fund	01712-00-4	Bank of Khyber Nowshera Branch	PLS	7,70,337
5	DCO Nowshera	3078457290	NBP, Saddar Bazar Branch Nowshera	PLS	48,957,972
Total					61,267,226

Annex-5

**List of unsupplied Medicine under control of DHO District
NowsheraFy2019-20**

S.No	Purchase (Head Name)	Manufacturing Name	Suply Order Date;	Medicine Name	Rate	Qty	Total Amount (Rs.)
01	BHUs	RehmanRainBow Lahore.	17.06.2020	Cotton (Surgical) Corded 100gm	48.50	2,000	97,000
02	Cat-D DIK	CirinPharma (IMP)'	24.06.2020	Inj Anti Rabbies Vaccines 0.5 ml	738.31	975	719,852
03	RHC PirPai	Macter International	17.06.2020	SypAmoxycilline + Clavulanic Acid 156.25 mg (90ml)	84.00	10,000	840,000
04	RHC PirPai	Macter International	17.06.2020	Dry SuspAmoxilline 125mg/5ml 60ml	39.00	25,000	975,000
05	RHC PirPai	Macter International	17.06.2020	Tab Amoxilline + Clavulanic Acid 625 mg	13.90	50,000	695,000
Total Amount							3,326,852

Annex-6**Irregular transfer on account of play area into PTC Bank A/Cs of unapproved schools**

S.No.	Name of School	PTC A/C No.	Bank	Amount (Rs.)
1	GPS Shamshad Abad	2661004	BOK NSR	120,000
2	GPS Inam Abad	00910-00-4	BOK Jehg.	120,000
3	GPS No. 1 Inzari	2165833993	ABL Jehg.	120,000
4	GPS Mir Ahmad Korona	646404-03	HBL NSR	120,000
5	GPS IhsanUllahKorona	7900933203	HBL NSR	120,000
6	GPS Khawrai	0023524-03	HBL Khawrai	120,000
7	GPS No.2 Mandori	79005730-03	HBL Jehg.	120,000
8	GPS Usman Abad	79004215-03	HBL Jehg.	120,000
9	GPS JICA Mughlaki	3310340481	NBP Akora	120,000
10	GPS No.4 PirPai	310122191	NBP PirPai	120,000
11	GPS Mama Khel	10960-9	NBP Shaidu	120,000
Total				1,320,000

Detail of lump sum release to executing agencies						
(Rs.In million)						
S. No	Fund Name	Total Release	Bill to Bill Payment	Lumpsum	Total	Executing Agency
1	Regional Development Initiative	224.364	0.000	20.000	20.000	PESCO
			0.000	5.766	5.766	TMA Jeh
			0.000	134.038	134.038	TMA NSR
			7.588	56.972	64.560	TMA Pabbi
Total			7.588	216.776	224.364	
2	Sustainable Development Achievement Programme (SAP)	600.000	0.000	437.000	437.000	PESCO
			0.000	163.000	163.000	TMA NSR
Total		824.364	0.000	600.000	600.000	
Grand Total				816.776		

Detail of schemes approved below RS. 0.500 million

S. No	Name of Scheme	E/Cost (M)	Fund Transfer (M)
1	03032064-PAVEMENT OF STREET ZAKHI KUHNA AT UC KURVI.	0.250	0.100
2	03032065-PAVEMENT OF STREET ZAKHI KUHNA AT UC KURVI.	0.250	0.100
3	03032066-PAVEMENT OF STREET ZAKHI KUHNA AT UC KURVI.	0.250	0.100
4	03032067-PAVEMENT OF STREET ZAKHI KUHNA AT UC KURVI.	0.250	0.100
5	03032068-PAVEMENT OF STREET ZAKHI QABRISTAN AT UC KURVI.	0.250	0.100
6	03032069-PAVEMENT OF STREET ZAKHI QABRISTAN AT UC KURVI.	0.250	0.100
7	03032070-PAVEMENT OF STREET ZAKHI QABRISTAN AT UC KURVI.	0.250	0.100
9	03032072-PAVEMENT OF STREET ZAKHI MIANA AT UC KURVI.	0.250	0.100
10	03032073-PAVEMENT OF STREET ZAKHI MIANA AT UC KURVI.	0.250	0.100
11	03032074-PAVEMENT OF STREET ZAKHI MIANA AT UC KURVI.	0.250	0.100
12	03032075-PAVEMENT OF STREET ZAKHI MIANA AT UC KURVI.	0.250	0.100
13	03032076-PAVEMENT OF STREET KURVA AT UC KURVI.	0.250	0.100
14	03032077-PAVEMENT OF STREET KURVAI AT UC KURVI.	0.250	0.100
15	03032078-PAVEMENT OF STREET KURVAI AT UC KURVI.	0.250	0.100
16	03032079-PAVEMENT OF STREET CHARBAGH AT UC KURVI.	0.250	0.100
17	03032080-PAVEMENT OF STREET CHARBAGH AT UC KURVI.	0.250	0.100
18	03032081-PAVEMENT OF STREET BAJOUR ABAD AT UC KURVI.	0.250	0.100
19	03032082-PAVEMENT OF STREET BAJOUR ABAD AT UC KURVI.	0.250	0.100
20	03032083-PAVEMENT OF STREET NADAN SHAHEED AT UC KURVI.	0.250	0.100
21	03032084-PAVEMENT OF STREET NADAN SHAHEED AT UC KURVI.	0.250	0.100
23	03032086-PAVEMENT OF STREET AT GARHI MOMIN NEAR JALAT KHAN HOMES AT UC MOHIB BANDA.	0.250	0.100
24	03032087-PAVEMENT OF STREET AT GARHI MOMIN NEAR FAQIR MOHAMMAD KHAN HAJRA AT UC MOHIB BANDA.	0.250	0.100

25	03032088 -PAVEMENT OF STREET AT BAKHSHISH KHAN HOMES AT UC MOHIB BANDA.	0.250	0.100
26	03032089 -PAVEMENT OF STREET AT SAMAR GUL MALIK HOMES AT UC MOHIB BANDA.	0.250	0.100
27	03032090 -PAVEMENT OF STREET AT JAN SHAH HOMES CAMP KOROONA AT UC MOHIB BANDA.	0.300	0.120
29	03032092 -PAVEMENT OF ROAD STREET AT CAMP KOROONA AT UC MOHIB BANDA.	0.300	0.120
30	03032093 -PAVEMENT OF STREET AT JABBA DAUD ZAI AT UC MOHIB BANDA.	0.250	0.100
31	03032094 -PAVEMENT OF STREET AT JABBA DAUD ZAI AT UC MOHIB BANDA.	0.250	0.100
32	03032095 -PAVEMENT OF STREET AT CHIKAN KOROONA JAVED KHAN STREET UC MOHIB BANDA.	0.250	0.100
34	03032097 -PAVEMENT OF STREET AT ASHRAF UDDIN HOMES BANDA SHEIKH ISMAIL AT UC MOHIB BANDA.	0.250	0.100
35	03032098 -PAVEMENT OF STREET AT LAL MUNER HOMES AT UC MOHIB BANDA.	0.250	0.100
36	03032099 -PAVEMENT OF STREET AT SHAH HUSSAIN HOMES BANDA SHEIKH ISMAIL AT UC MOHIB BANDA.	0.250	0.100
37	030320100 -PAVEMENT OF STREET GARHI MOMIN AT ALAM ZEB HOMES AT UC MOHIB BANDA.	0.200	0.080
38	030320101 -PAVEMENT OF STREET AT GARHI MOMIN UC MOHIB BANDA.	0.200	0.080
39	030320102 -PAVEMENT OF STREET AT AYUB SHAH HOMES AT UC AKBAR PURA.	0.300	0.120
40	030320103 -PAVEMENT OF STREET AT MISRI KHAN HOMES AT UC AKBAR PURA.	0.300	0.120
41	030320104 -PAVEMENT OF STREET AT UC AKBAR PURA.	0.300	0.120
Total		9.400	3.760

Annex-9**Detail of Non-deposit of bank profit into government treasury by TMA
PAbbi**

S.No.	Bank	Amount (Rs.)
1	Bank AL HabibPabbi Branch	241049
2	Account No.2028-0072-000220-01-3	269859
3		250312
4		230008
5		210325
6		191586
7		164329
8		134988
9		148606
10		200187
11		155215
12		123927
13	HBL Pabbi Branch A/C No. 0235-79005283-01	89657
Total		2,410,048

Award of contracts for the year 2018-19

Name of Contract awarded	Name of contractor	Annual Contract	Deposited during	Outstanding
1	2	3	4	5 = 3 – 4
Local Adda, Cherat Road	Syed Wakeel Shah	2,935,000	2,373,000	562,000
Local Adda Datsun stand Pabbi	Syed Wakeel Shah	1,796,000	1,238,200	557,800
Local Stand Pabbi to Amankot	Syed Wakeel Shah	260,000	141,400	118,600
Cattle fair Akbar Pura	Syed Wakeel Shah	1,400,000	984,720	415,280
Cattle Fair Pabbi		2,713,000	2,290,360	422,640
Total		7,027,684	2,076,320	2,290,360

Award of contracts for the year 2019-20

Name of Contract awarded	Name of contractor	Annual Contract	Deposited during	Outstanding
1	2	3	4	5 = 3 – 4
Local Adda TMA Office	Syed Wakeel Shah	3,100,000	1,930,000	1,170,000
Chingchi stand Pabbi	Syed Wakeel Shah	1,221,212	947,060	274,152
Public latrine TMA Office	Syed Wakeel Shah	645,051	398,000	247,051
ThehbazariMuhajar Bazar Jalojai	Syed Wakeel Shah	380,000	327,000	53,000
Local AddaAmoanKot	Syed Wakeel Shah	505,000	402,000	103,000
Slaughter house Pabbi	Syed Wakeel Shah	265,000	149,750	115,250
BakraMandi Station Bazar	Syed Wakeel Shah	139,500	82,000	57,500
Local AddaCherat road	Syed Wakeel Shah	3,008,000	2,308,000	700,000
Total		9,263,766	6,543,814	2,719,953

Detail of overpayment due to allowing higher rates

S.NO	Name of Scheme	E/cost	Shingle filling m3	Rate Paid/M3	Rate admissible/M3	Overpayment (1364.86-981.46)
1	Pavement of Streets, Drain and Side Wall in NowsheraCantt	4000000	101	1364.86	981.46	
2	Pavement of Streets, Drain and Side Wall in Risalpur	2000000	114.43	1364.86		
3	Pavement of Streets, Drain and Side Wall in KhansherGarhi	6000000	281.56	1364.86		
4	Pavement of Streets, Drain and Side Wall in VC MairaKander	4000000	210.53	1364.86		
5	Pavement of Streets, Drain and Side Wall in NC Alayarkhel UC Nowshera City	2000000	110.24	1364.86		
6	Pavement of Streets, Drain and Side Wall in jurisdiction of UC Pabbi	6000000	259.69	1364.86		
7	Pavement of Streets, Drain and Side Wall in Amankot	8,000,000	219.60	1364.86		
8	Pavement of Streets, Drain and Side Wall in NC AllayarKhel	3000000	109.99	1364.86		

9	Pavement of Streets, Drain in MADina Colony Badrashi	3000000	158.84	1364.86		
10	Pavement of Streets, Drain and Side Wall in Madina Colony	4000000	138.51	1364.86		
11	Pavement of Streets, Drain and Side Wall in VC Bara Banda	4000000	529.16	1364.86		
12	Pavement of Streets, Drain and Side Wall in Kotarpan	4000000	175.56	1364.86		
13	Pavement of Streets, Drain and Side Wall in UC Akbar Pura	6000000	255.37	1364.86		
14	Pavement of Streets, Drain and Side Wall in UC Muhib Banda	8000000	170.84	1364.86		
15	Pavement of Streets, Drain and Side Wall in UC Zara Maina	10,000,000	304.54	1364.86		
16	Pavement of Streets, Drain and culverts in UC Badrashi	6,000,000	264.81	1364.86		
	Total	80,000,000	3404.67			

$$\begin{aligned}
 & (3404.67 \times 1364.86) - (3404.67 \times 981.46) \\
 & = 4,646,897 - 3,341,547 \\
 & = 1,305,349
 \end{aligned}$$

Detail of non-deduction of voids

S.NO.	Name of Scheme	E/cost	Shingle filling m3	Rate Paid/M3
1	Pavement of Streets, Drain and Side Wall in NowsheraCantt.	4000000	101	1364.86
2	Pavement of Streets, Drain and Side Wall in Risalpur	2000000	114.43	1364.86
3	Pavement of Streets, Drain and Side Wall in KhansherGarhi	6000000	281.56	1364.86
4	Pavement of Streets, Drain and Side Wall in VC MairaKander	4000000	210.53	1364.86
5	Pavement of Streets, Drain and Side Wall in NC Alayarkhel UC Nowshera City	2000000	110.24	1364.86
6	Pavement of Streets, Drain and Side Wall in jurisdiction of UC Pabbi	6000000	259.69	1364.86
7	Pavement of Streets, Drain and Side Wall in Amankot	8,000,000	219.60	1364.86
8	Pavement of Streets, Drain and Side Wall in NC AllayarKhel	3000000	109.99	1364.86
9	Pavement of Streets, Drain in MADina Colony Badrashi	3000000	158.84	1364.86
10	Pavement of Streets, Drain and Side Wall in Madina Colony	4000000	138.51	1364.86
11	Pavement of Streets, Drain and Side Wall in VC Bara Banda	4000000	529.16	1364.86
12	Pavement of Streets, Drain and Side Wall in Kotapan	4000000	175.56	1364.86
13	Pavement of Streets, Drain and Side Wall in UC Akbar Pura	6000000	255.37	1364.86
14	Pavement of Streets, Drain and Side Wall in UC Muhib Banda	8000000	170.84	1364.86
15	Pavement of Streets, Drain and Side Wall in UC Zara Maina	10,000,000	304.54	1364.86
16	Pavement of Streets, Drain and culverts in UC Badrashi	6,000,000	264.81	1364.86
	Total	80,000,000	3404.67	

Detail of non-recovery of penalty

S.NO.	Name of Scheme	E/cost	Targetted period	Penalty
1	Pavement of Streets, Drain and Side Wall in NowsheraCantt.	4000000	30.06.2020	400000
2	Pavement of Streets, Drain and Side Wall in Risalpur	2000000	30.06.2020	200000
3	Pavement of Streets, Drain and Side Wall in KhansherGarhi	6000000		0
4	Pavement of Streets, Drain and Side Wall in VC MairaKander	4000000		400000
5	Pavement of Streets, Drain and Side Wall in NC Alayarkhel UC Nowshera City	2000000	30.06.2020	200000
6	Pavement of Streets, Drain and Side Wall in jurisdiction of UC Pabbi	6000000		0
7	Pavement of Streets, Drain and Side Wall in Amankot	8,000,000	30.06.2020	800000
8	Pavement of Streets, Drain and Side Wall in NC AllayarKhel	3000000	30.06.2020	300000
9	Pavement of Streets, Drain in MADina Colony Badrashi	3000000	30.06.2020	300000
10	Pavement of Streets, Drain and Side Wall in Madina Colony	4000000	30.06.2020	400000
11	Pavement of Streets, Drain and Side Wall in VC Bara Banda	4000000	30.06.2020	400000
12	Pavement of Streets, Drain and Side Wall in Kotapan	4000000	30.06.2020	400000
13	Pavement of Streets, Drain and Side Wall in UC Akbar Pura	6000000		0
14	Pavement of Streets, Drain and Side Wall in UC Muhib Banda	8000000	30.06.2020	800000
15	Pavement of Streets, Drain and Side Wall in UC Zara Maina	10,000,000	30.6.2020	1,000,000
16	Pavement of Streets, Drain and culverts in UC Badrashi	6,000,000		0
	Total	80,000,000		5,600,000

Annex-14

Details of outstanding amounts of contract & Income Tax

S.No	Name of contract	Contractor	Bid amount	Outstanding principal amount	Outstanding income Tax
1	TehbazariPabbi	IjazAlam	3,800,900	1,091,765	570,135
2	TehbazariMahajar Bazar Jaloxzai	Syed Wakeel Shah	380,000	53,000	57,000
3	Cattle fair Pabbi	Sajjad Ali	2,800,000	718,500	420,000
4	Cattle fair akbarpura	Sajjad Ali	1,830,000	459,000	274,500
5	Cattle fair Mahajor Bazar Jalozai	Zubair Ali	661,333	294,183	99,199
6	BakraMela Station Bazar	Syed Wakeel Shah	139,500	57,500	20,925
7	NikasiRaitBajrietc	Aurangzeb	4,300,500	808,500	645,075
8	Local adda near TMA office	Syed Wakeel Shah	3,100,000	1,120,000	465,000
9	Local addaakbarpura	IjazAlam	1,010,000	0	151,500
10	Local AddaCherat Road	Syed Wakeel Shah	3,008,000	710,000	558,686
11	Local AddaTaru to Pabbi	IjazAlam	822,500	180,000	123,375
12	Local addataru to banda sheikh ismail	IjazAlam	751,000	0	112,650
13	Local addaPabbi to amankot	Syed Wakeel Shah	505,000	103,000	75,750
14	Local addataru to Peshawar		1,236,550	0	0
15	Chingchee stand Pabbi	Syed Wakeel Shah	1,221,212	274,152	181,831
16	Local parking fee mahajar bazar		155,155	24,669	0
17	Annual license fee Pabbi	Sharafat Khan	905,000	142,000	135,750
18	Public latrine station bazar	Nasir Khan	652,056	117,646	97,808
19	Public latrine near TMA office	Syed Wakeel Shah	645,051	247,051	96,757
20	Slaughter house Pabbi	Syed Wakeel Shah	265,500	115,250	39,825
21	Sign board		0	0	0
22	Building plan fee		862,960	0	0
23	2% property		27,172,626	0	0
Total			56,224,843	6,516,216	4,125,766

Annex-15**Loss to TMA due to non-recovery of outstanding dues and 10% withholding tax–Rs.3.428 million**

S#	Name of contract	Bid amount for 2019-20	Amount recovered	Amount not recovered	10% w.h. tax	Total recoverable amount
1	TehbazariA.Khattak	4,755,000	4,755,000	0	475,500	475,000
2	TehbazariJahangira	3,105,555	2,304,875	800,680	310,555	1,111,235
3	Public latrine A.Khattak	415,777	373,954	41,823	41,577	83,400
4	Swabi Road Stand Jhgra.	2,411,000	2,043,850	367,150	411,000	778,150
5	Tehbazari fee Khairabad	411,000	218,678	192,322	41,100	233,422
6	Annual License Fee	990,193	861,097	129,096	99,020	228,116
7	Rickshaw stand Jahangira	2,670,193	2,663,810	6,383	267,020	273,403
8	Water Rate AkoraKhattak	925,850	772,850	153,000	92,585	245,585
	Total	15,684,568	13,994,114	1,690,454	1,738,357	3,428,311

Annex-16

Loss to TMA due to departmental recovery–Rs.19.520 million and loss to Government- Rs.3.258 million

S#	Name of contract	Amount recovered during 2018-19	20% increase on recovered amount during 2018-19	Total bid amount for 2019-20	Expected 10% withholding tax/ Loss to Govt (4 * 10%)	Amount recovered during 2019-20	Total loss/amount not recovered during 2019-20 (4 – 6)
	1	2	3	4	5	6	7
1	Sign Board fee	1,600,000	320,000	1,920,000	192,000		1,675,000
2	Building plan fee	4,714,761	942,952	5,657,713	565,771	2,927,959	2,729,754
3	Excavation of rait, bajri etc. Khairabad Zone	16,400,000	3,280,000	19,680,000	1,968,000	7,045,698	12,634,302
4	Cattle fair AkoraKhattak	2,000,000	400,000	2,400,000	240,000	1,208,710	1,191,290
5	Goat Fair Jahangira	880,000	176,000	1,056,000	105,600	418,290	637,710
6	Water Rat Jahangira	720,000	144,000	864,000	86,400	793,800	70,200
7	Cattle Fair Jahangira	830,000	170,000	1,000,000	100,000	418,190	581,810
Total		27,144,761	5,432,952	32,577,713	3,257,776	13,057,647	19,520,066

Annex-17

Loss to Government due to non-conversion of Bank Account into PLS mode
–Rs.9.627 million

S No.	Name of VC/NC's	Opening Balance	Closing Balance	Average balance	Expected profit
1	Badrashi (I)	4189121	3008642	3598881.5	251921.705
2	Badrashi (IV)	4288649	3144974	3716811.5	260176.805
3	DheriKattiKhel	6754456.9	4766001.9	5760229.4	403216.058
4	Kalinger	7388086.29	4154002.29	5771044.29	403973.1003
5	Kandar	6536984	3767469	5152226.5	360655.855
6	KheshgiPayan (I)	5915920.9	2925895.9	4420908.4	309463.588
7	KheshgiPayan (II) Saadat Abad	3561184	3445210	3503197	245223.79
8	Nawan Kali	4771323	2687222	3729272.5	261049.075
9	PirPai (I)	6034350.62	4146309.6	5090330.11	356323.1077
10	PirPai (II)	4765472	3818772	4292122	300448.54
11	PirPai (III)	4262848	2777744	3520296	246420.72
12	Titara	3000079	2409497	2704788	189335.16
13	Dag Ismail Khel (I)	8611083	3601776	6106429.5	427450.065
14	Dag Ismail Khel (II)	5228117		2614058.5	182984.095
15	Dag Ismail Khel (III) Chapari	3356464	603329	1979896.5	138592.755
16	JalozaiMahal	10321839	6846200	8584019.5	600881.365
17	Jarroba	3672644	2932112	3302378	231166.46
18	Khariji Spin Khaak	4001967	3214625	3608296	252580.72
19	Dakhli Spin Khaak	8442656	4728850	6585753	461002.71
20	Adamzai	5062688	4945623	5004155.5	350290.885
21	AkoraKhattak (I) Eidgah	3524865	1803325	2664095	186486.65
22	AkoraKhattak (III)	3800446	2497716	3149081	220435.67
23	AkoraKhattak (IV)	3651466.5	2877789.5	3264628	228523.96

24	Khairabad	5448146.68	3977329.68	4712738.18	329891.6726
25	KattiMiana	3533567	2431043	2982305	208761.35
26	Khawrai	4668935	3339241	4004088	280286.16
27	Surya Khel	5298714	36764740	21031727	1472220.89
28	Ayub Abad	4571821	2646336	3609078.5	252635.495
29	Nandrak	3600964	2531242	3066103	214627.21
	Total	148,264,858	126,793,017	137,528,937	9,627,026