



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

AUDIT YEAR 2019-2020

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AP	Advance Para
APPM	Accounting Policies and Procedures Manual
APRs	Actual Payee receipts
ATL	Active Taxpayer List
BHUs	Basic Health Units
BISE	Board of intermediate and secondary education
BOK	Bank of Khyber
BOQ	Bill of Quantity
CDWP	Central Development Working Party
CH	Civil Hospital
CPWA	Central Public Works Accounts
CPWD	Central Public Works Department
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing & Disbursing Officer
DEO	District Education Officer
DG	Director General
DHO	District Health Officer
DP	Draft Para
DPR	Disabled Person Rehabilitation
DTL	Drug Testing Laboratory
E&SED	Elementary & Secondary Education Department
FD	Finance Department
FTR	Federal Treasury Rules
GGMS	Government Girls Middle School
GGPS	Government Girls Primary School
GPO	General Post Office
GER	Gross Enrolment Rate

INTOSAI	International Organization of Supreme Audit Institutions
IMU	Independent Monitoring
HDPE	High Density polyethylene
HPA	Health Professional Allowance
HRA	House Rent Allowance
KPPPRA	Khyber Pakhtunkhwa Public Procurement Rules Authority
LCB	Local Council Board
LGE & RDD	Local Government, Election & Rural Development Department
LGA	Local Government Act
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MCC	Medicines Co-Ordination Cell
MCH	Mother & Child Health
NBP	National Bank of Pakistan
NC	Neighborhood Council
NER	Net Enrollment Rate
PAO	Principal Accounting Officer
PTC	Parent teacher Council
PLS	Profit & Loss Sharing
PMDC	Pakistan Medical and Dental Council
RHC	Rural Health Center
SDEO	Sub Divisional Education Officer
TAC	Tehsil Accounts Committee
TS	Technical Sanction
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VC	Village Council
WSS	Water Supply and Sanitation

Preface

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

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development Department, Village Councils and Neighborhood Councils and Development Authority in district Swat for the financial year 2018-19. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2019-2020 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 cases the departments did not submit written replies till the finalization of this report. DAC meetings were also not convened despite repeated requests.

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 for laying before the appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments in 27 Districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Swat, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of five districts namely Swat, Shangla, Dir Lower, Dir Upper and Chitral.

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 Swat consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge 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 seven Tehsils administrations in district Swat. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 214 VC's/NC's in district Swat.

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

a. Scope of audit

This office is mandated to conduct audit of 233 formations working under 10 PAOs. Total expenditure and receipts of these formations were Rs. 11,928.93 million and Rs. 786.096 million, respectively for the financial year 2018-19.

Audit coverage relating to expenditure for the current audit year comprises 34 formations of 10 PAOs having a total expenditure of Rs. 4,390.09

million for the financial year 2018-19. In terms of percentage, the audit overage for expenditure is 36.80 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 08 formations of 08 PAOs having a total receipt of Rs. 786.096 for the financial year 2018-19. In terms of percentage, the audit overage for receipts is 100% of auditable receipt.

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

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs. 145.818 million was pointed out in this report. Recovery affected from January to December 2019 was Rs. 6.211 million which was verified by audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of Local Governments Swat with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment of the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

d. Audit Impact

As a result of Audit no substantial impact was noticed as the management did not convene the DAC meeting. The departments failed to implement corrective measures in shape of financial management and to establish effective internal control system. Therefore, irregularities noticed during the current audit were of identical nature as pointed out during the preceding years. However, Rs..6.211 million has been recovered.

e. Comments on Internal Control

INTOSAI defines the internal control structure as the plans and action of an organization, including management's attitude, methods, procedures and other measures that provide reasonable assurance that the following objectives are achieved:

- a. Assets are safeguarded against loss due to waste, abuse, mismanagement, errors and fraud and other irregularities.
- b. Laws, regulations and management directives are complied with; and
- c. Reliable financial and management data is maintained and fairly disclosed in timely reported

In most of the offices the internal controls were overridden by the management specifically in appointments, procurement of goods and services, deduction of taxes and recovery of government receipts etc. Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the Local Governments Swat.

f. Key audit findings of the report

- i. Non compilation/consolidation of accounts of local governments- Rs. 842.684 million¹
- ii. Misclassification of developmental expenditure of Rs. 1221.38 million²
- iii. Misappropriation was noticed in 2 cases amounting to Rs. 8.036 million³
- iv. Irregularities were noticed in 32 cases amounting to Rs. 1199.378 million.⁴
- v. Values for money were noticed in 28 cases amounting to Rs. 470.839 million.⁵
- vi. Others were noticed in 37 cases amounting to Rs. 1678.01 million⁶

¹ Para 1.2.1

² Para 1.2.2

³ Para 2.5.1.1,4.5.1.1

⁴ Para 2.5.2.1 to 2.5.2.11, 3.5.1.1 to 3.5.1.11, 4.5.2.1 to 4.5.2.6, 5.5.1.1 to 5.5.1.4

⁵ Para 2.5.3.1 to 2.5.3.9, 3.5.2.1 to 3.5.2.11, 4.5.3.1 to 4.5.3.6, 5.5.2.1 to 5.5.2.2

⁶ Para 2.5.4.1 to 2.5.4.9, 3.5.3.01 to 3.5.3.21, 4.5.4.1, 5.5.3.1 to 5.5.3.6

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

g. Recommendations

- i. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- ii. Deduction of taxes on supplies and contracts need to be ensured.
- iii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

After promulgation of Local Government Act, 2013, Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. Consequent upon, District Government, Tehsil Municipal Administrations and Village/Neighborhood Councils were established in District Swat. In the light of LGA 2013, District Swat is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at district level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is the Principal Accounting Officer for the Tehsil Municipal Administration whereas Assistant Director LGE & RDD is the Principal Accounting Officers for Village/Neighborhood Councils.

In District Swat, Funds amounting to Rs. 13482.589 million were allocated to 233 formations working under 10 PAOs. Expenditure of 11928.927 million was made resulted into saving of Rs. 1553.662 million. Whereas receipts of these formations were Rs. 786.096 million for the financial year 2018-19. Audit coverage relating to expenditure for the current audit year comprises 34 formations of 10 PAOs having a total expenditure of Rs. 4390.09 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 36.80 % of auditable expenditure. Whereas the 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, Swat did not reflect Rs. 842.684 million into the consolidated financial statement of Local Government, Swat. Similarly, the development expenditure of Rs. 1221.38

million was presented under operating expenses, whereas, this should have been presented under the head “Physical Assets and Civil Works”.

District Government, Swat was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Swat as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Peshawar 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 in District Swat like other districts. Statistics show that there are 1,315 primary, 133 middle, 124 secondary and 38 higher secondary schools in District Swat. The estimated Teacher Student Ratio is 1:43 at primary, 1:18 at middle, 1:22 at high and 1:16 at the level of higher secondary schools. District Swat literacy rate is 48%, the Gross Enrollment Rate (GER) is 61%, and the Net Enrollment Rate (NER) is 45% at the primary level. On budgetary front, District Education office, Swat succeeded in spending 99.07% of the District ADP and 98.43% non-salary budgets.

District Education Offices in Swat enrolled 191,360 in boys schools while 145,795 students were enrolled in female Government schools. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 90% & 80% respectively. Furthermore, 80% schools in district Swat were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were 48%.

Health

Health is another important sector of District Swat with a total of 72 health facilities spread across the district among which 41 BHUs, 18 CDs, 3 MCHs, 3 RHC and 7 THQs/Category-D hospitals.

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, 17,064 babies were born in health centers/ lab investigations and diagnostic facilities were also fully utilized as 413,657 lab tests, 49230 X-rays, 49230 ultrasounds and 10491 ECGs were done in both primary and secondary health centers in district Swat. Figures of immunization are also very impressive as 254,803 pregnant women received TT-2 vaccines, 3916 kids under 12 months received full immunization. 31295 families were provided family planning services. Human resource data from facility records revealed that these health centers were amply provided with medical officers and paramedics as only very few positions were found vacant. As these centers were frequently visited by patients for medical treatment and other lab investigations etc.

Social Welfare

In social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and

marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There were three (3) Darul Kafalas for beggars with the objective to rehabilitate male and females beggars mostly orphan by provision of various services in order to control beggary and to impart vocational training in tailoring. In Swat 113 baggers were benefited from this facility. Rehabilitation center for drug addicts has 28 beds and it had treated 102 patients during the year. Furthermore various vocational and industrial trainings are provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Tehsil Councils District Swat were found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, the Tehsil Account Officers were not appointed in TMAs and the accounts of receipts and expenditure were not maintained in such form and in accordance with such principles and methods as the Auditor General of Pakistan prescribed as required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Swat 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.

Water and Sanitation

Water and Sanitation Services Company Swat was established in 2016 with the basic aim to take over the water supply, waste water and solid waste management facilities from Tehsil Municipal Administrations. Under the code of corporate governance the company is being run by the Board of Directors. Currently Water and Sanitation Services Company Swat providing services urban union councils. Water and Sanitation Services Company Swat failed to take over services in Kanju Township. Furthermore, Water and Sanitation Services Company outsource some of their services to contractors. Water and Sanitation Services Company failed to recover the water charges dues and digitalize the system.

1.2 AUDIT PARAS

1.2.1 Non Compilation/Consolidation of Accounts of Local Governments- Rs. 842.684 million

Criteria

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.

Condition

During certification audit of the accounts of the DCA Swat for the financial year 2018-19, audit observed incompleteness and incorrect presentation of the financial statements as the DCA failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 842.684 million and Rs. 1,363.017 million respectively, of the TMAs are not reflected in accounts.

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

Cause

Provisions of the Local Govt Act 2013 by Local Governments in District Swat were not complied.

Implication

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.

DAC Decision

Para stands till correction of these omissions.

Recommendation

Necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

1.2.2 Misclassification of developmental expenditure of Rs. 1221.38 million

Criteria

According to Para 4.1.1.3 and of APPM the accounting treatment details the record which needs to be maintained for complete and accurate recording of expenditure and receipts.

Condition

During certification audit of the accounts of the DCA Swat for the financial year 2018-19, audit observed that the statement of cash receipts and payment did not show the correct position as the development expenditure of Rs. 1221.38 million was presented under operating expenses, whereas, this should have been presented under the head “Physical Assets and Civil Works”.

Cause

The District Officer Finance and Planning Swat budgeted all the developmental expenditure under the head A 03970- others, meant for operating expenses. Resultantly expenditure was also booked by the DCA under the same head of accounts.

Implication

Due to misclassification in budgeting the expenditure was also misclassified under an irrelevant head of account. This action resulted into overstatement of expenditure and understatement of physical assets, thus rendering the financial statement as not presenting the true and fair picture.

DAC Decision

Para stands till correction of this omission.

Recommendation

The budgeting practices of the district govt. be rectified in future to enhance the truthfulness and reliability of the financial statements.

CHAPTER-2

District Government

2.1 Introduction

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

District Swat has seven Tehsils i.e. Babuzai, Barikot, Bahrain, Khawazakhela, Matta, Kabal and Charbagh. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

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

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

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

(2) 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 expenditures and receipt

S.No.	Description	Total Nos	Audited	Expenditure audited FY 2018-19 (Rs in million)	Revenue/ Receipts audited FY 2018-19 (Rs in million)
1.	Formations	10	04	3,404.032	-Nil-

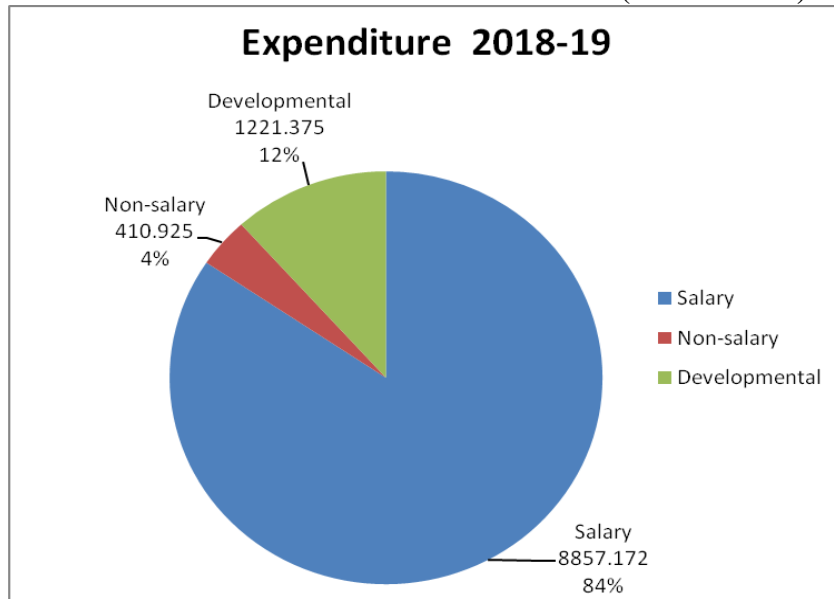
2.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	9,001.955	8857.172	(144.783)	2%
Non-salary	610.091	410.925	(199.166)	33%
Developmental	1,487.333	1221.375	(265.958)	18%
Total	11,099.379	10,489.472	(609.907)	
Receipts				

The savings of Rs. 609.907 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated fund.

(Rs. in million)



2.3 Classified Summary of Audit observations

Audit observations amounting to Rs. 1,247.42 million were raised as a result of this audit. This amount also included recoverable of Rs. 55.497 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	Reported cases of fraud, embezzlement and misappropriation	3.887
2	Irregularities	0
A	HR/Employees related irregularities	12.887
B	Procurement related irregularities	74.406
C	Management of Accounts with commercial bank	186.806
3	Value for money and service delivery issues	5.658
4	Others, including cases of accidents, negligence etc.	963.776
	Total	1247.42

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	Not convened
2.	2003-04	Not convened
3.	2004-05	Not convened
4.	2005-06	Not convened
5.	2006-07	Not convened
6.	2007-08	Not convened
7.	2008-09	Not convened
8.	2009-10	Not convened
9.	2010-11	Not convened
10.	2011-12	Not convened
11.	2012-13	Not convened
12.	2013-14	Not convened
13.	2014-15	Not convened
14.	2015-16	Not convened
15.	2016-17	Not convened
16.	2017-18	Not convened
17.	2018-19	Not convened

2.5 AUDIT PARAS

2.5.1 Fraud, Embezzlement and Misappropriation

2.5.1.1 Misappropriation of PTC funds - Rs. 3.887 million

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

District Education Officer Male Swat failed to recover an amount of Rs.3,887,000 from three schools who draw conditional grant from PTC accounts and misappropriated the funds drawn as evident from minutes of meetings dated 08th july 2019 of District Steering committee Swat. Detail is given below:

S.No	Name of School	Particulars	Amount(Rs.)
1	GPS BehaCharai	Conditional grant PTC Funds	1,727,000
2	GPS Chinglalai	Conditional grant PTC Funds	2,000,000
3	GPS Saidarabala	Conditional grant PTC Funds	160,000
Total			3,887,000

Misappropriation occurred due to lack of monitoring by the department which resulted in loss to Government.

When pointed out in August 2019, the management stated that inquiries are in process.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

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

AIR Para No. 14 (2018-19)

2.5.2 Irregularities

HR related irregularities

2.5.2.1 Non deduction of HPA & Conveyance allowances during the period of leave –Rs. 3.5 million

According to condition No. (iii) of the Government of Khyber Pakhtunkhwa Finance Department letter No. NO. FD(SOSR-II)8-18/2016 dated 7.1.2016, Health Professional Allowance is not admissible during earned leave, study leave and extra ordinary leave except casual leave.

District Health Officer Swat paid Rs. 3,477,441 on account of Health Professional Allowance and Conveyance Allowance of seventy (160) officers/officials in the period of their leave during 2018-19 which resulted in loss to the Government. Detail at Annexure-2.

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

When pointed out in August 2019, the management stated that the amount will be recovered from the concern through source/ chalan and recovery documents will be provided to the audit. No progress was shown to audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 1 (2018-19)

2.5.2.2 Irregular expenditure on account of Pay & Allowances Rs. 2.22 million

According to Chief Minister Directive and Government of Khyber Pakhtunkhwa Admn Deptt: (Cabinet Wing) letter No. SO (Imp)AD/CMD/2-

24/2013/General Dated Peshawar October 2013,”Salaries of All Government Department employees be issued through Cheques, to be deposited in their respective Bank Accounts.

According to Rule-157 of Treasury Rules Vol-I the cheques 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.

District Education Officer Female, Swat paid Rs. 2,220,000 on account of pay & allowances through DDO open cheque instead by their bank account in violation of rules during the year 2018-19. Hence, disbursements through cash instead of bank accounts to the concerned could not be verified and chances of misappropriation could not be ruled out.

Irregularity occurred due to lack of financial management which resulted in violation of rules.

When pointed out in August 2019, the management stated that audit observation will be followed.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends conducting detail enquiry and payment of pay and allowances through direct credit system.

AIR Para No. 1 (2018-19)

2.5.2.3 Irregular expenditure on account of TA – Rs. 2.10 million

Treasury Rule 205 mandates that vouchers for the withdrawal of money from the government account be submitted setting forth clear and full particulars for the withdrawal.

District Education Officer Female, Swat incurred expenditure of Rs. 2,100,000 on account of TA/DA during 2018-19. However TA claims, approved tour programs and attendance certificates were not available on record.

Irregularity occurred due to weak financial management which resulted in violation of rules.

When pointed out in August 2019, the management stated that record will be provided to audit.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends investigation, recovery from the concerned and action against persons at fault.

AIR Para No. 11 (2018-19)

2.5.2.4 Unauthorized payment on account of honoraria Rs. 2.580 million.

According to serial No. 2 (v) (x) of the Khyber Pakhtunkhwa Delegation of Financial Powers Rules, 2018,

2. The sanction for honoraria must show specific detail of work done.
3. The amount of honoraria for each individual shall not exceed one Month's Basic Pay.
4. Each Administrative Department shall send consolidated statement to the Chief Secretary and Finance Department showing names and amount.

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

- i. Grant of honoraria shall be restricted to the relevant head of account and grant only from which the employee is drawing his salary.

- ii. The amount of honoraria shall be restrict to maximum of one month salary (Basic Pay) in general. In exceptional cases, the maximum limit may be raised to two month's salary (Basic Pay) with prior concurrence of Finance Department followed by moving a summary for Chief Minister for his approval.

Deputy Commissioner Swat unauthorizdly allowed honoraria of Rs.2,758,035 to officer/official of his office and unconcerned officials. Moreover, double honoraria was paid which resulted in overpayment of Rs. 766,290. Detail is given at the annexure-3

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

When pointed out in July 2019, the management stated that being PAO/ Secretary of the District Government is competent to grant of honoraria. Reply is not convincing violation of Delegation of power 2018.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery from the concerned or person (s) responsible and deposit into Government treasury under intimation to audit.

AIR Para No. 14 (2018-19)

2.5.2.5 Non deduction of Conveyance Allowance and HRA– Rs. 1.746 million

According to Government of Pakistan Accountant General Khyber Pakhtunkhwa letter No Computer/HR-LAB/CIC/203 dated 4-8-2011, Para 2(iv) Conveyance allowance is not admissible to government servant who resides in the office premises.

According to Government of Khyber Pakhtunkhwa Finance department letter No BOVII/FD/1-2/BE-20012-13 dated 5-11-2012, No such policy of exemption from house rent deduction exists. Even the provincial civil servant who has official within the premises and he refused to occupy such accommodation is also not entitled to house rent allowance.

District Health Officer Swat paid Rs. 1,785,157 on account of Conveyance Allowance and HRA to officers/officials for which they were not entitled during 2018-19 as detailed in annexure-4:

Non deduction occurred due to weak financial management which resulted in loss to Government.

When pointed out in August 2019, the management stated that after checking the record the amount of HRA & Conveyance will be recovered from the concern, if residing in the Government Residence and the same allowances not deducting copy of challan / source will be provided to audit. No progress was shown to audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of the amount and action against the person at fault.

AIR Para No. 04 (2018-19)

Procurement related irregularities

2.5.2.6 Non Supply of Medicines for - Rs. 5.013 million

According to Para No H of the MCC letter No. 191-200/ MCC dated 17-02-2017, and Para No.18 of the Contract Agreement the supply shall be completed within (30) days, in case of delay in supply from (31 to 45) days, a lump sum penalty of 3% of the total amount shall be levied and delay in supply from (46 to 60) days, a lump sum penalty of 7% of the total amount shall be levied through deducting the total amount of penalty from the billed amount, irrespective of the number of items supplied late and after expiry of the extended periods, the supply order shall stand cancelled along with forfeiting earnest money/performance guarantee and legal action against the supplier.

District Health Officer Swat issued supply orders to various suppliers for supply of medicines valuing Rs. 5,013,316 during 2018-19. The medicines were not supplied within stipulated period. Neither the supply orders were cancelled along with forfeiture of earnest money nor was penalty imposed @7% and 3% amounting to Rs. 645,229. Detail at Annexure-5.

Non supply of medicines and non-imposition of penalty occurred due to weak managerial control and violation of government standing order/rules which resulted the supply of medicines at risk/doubtful and govt was put to loss.

When pointed out in August 2019, the management stated that all the Medicine have been received and penalty will be recovered from the late supplier and copy of challan will be provided. No progress was shown to audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit Recommends legal action against the suppliers as per MCC Rules besides recovery of principal amount along with penalty and action against the person(s) at fault.

AIR Para No. 03 (2018-19)

2.5.2.7 Irregular withdrawal expenditure amounting to Rs. 63.5 million

According to Para 4 of the financial procedure for Parents-Teachers-Council, notified vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO-V/FD/3-10/2006-07 dated 9th June 2007, the District Education Officer of the respective district Government shall accord administrative sanction and EDO (Finance & Planning)/Deputy Commissioner shall issue financial sanction for the transfer of funds from the district Account-IV to the bank account of the Parents-Teachers-Councils. These funds shall be transferred/credited upfront in the bank account of the Councils by the respective District Accounts Officers.

District Education Officer Male & Female Swat withdrew Rs. 30,000,000 and Rs. 33,500,000 on account of students kits for orphan and poor students and transferred to PTCs accounts of schools. Funds were transferred to PTC account to avoid the open tender system.

Irregularity occurred due to weak financial management which resulted in financial mismanagement and govt was deprived of the economical rates.

When pointed out in August 2019, the management stated that the amount has been transferred to school PTC's by Deputy Commissioner as per approved PC-I.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault for unauthorized withdrawal and non-production of relevant record.

AIR Para No. 1 & 9 (2018-19)

2.5.2.8 Non recovery of penalty due to non-supply of furniture – Rs. 2.977 million and irregular extension in the contract agreement

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

Government of Khyber Pakhtunkhwa Elementary and Secondary Education department letter No CPO/PO/E&SE/ADP/Furniture Project/2018-19 dated 30/3/2018 states that inspection may be carried out of the furniture supplied on prescribed proforma.

District Education Officer (Male), Swat drew an amount of Rs. 46,899,405 vide cheque No. 1731890 dated 03.04.2019 on account of purchase of furniture during the financial year 2018-19 as per detail below

S.No	Supplier	Item	Quantity	Rate	Amount (Rs.)
1	Asian Trading Company Peshawar	Two seater Desk /Bench	7843	5000	39,215,000
		Teacher Chair	1553	2000	3,106,000
		Tablet Chair	3480	2100	73,080,000/-
Total					49,629,000/-

Audit noticed the following irregularities: -

1. The contract agreement was illegally extended to give undue favour to the supplier and granted extension three times to the supplier with the condition in the third contract agreement dated 25.01.2019 that no more extension in the supply period will be made by the department.
2. The delivery of furniture was not taken on stock by a responsible government officer to see that the quantities are correct and their quality is good.

3. According to the clause No.04 of the terms & conditions of the contract, the District Purchase Committee Swat will carry out detail inspection of the store in the presence of supplier after completion of supply which was not done
4. No warranty of the furniture was obtained from the supplier as required under clause No.07 of the terms 7 Condition of the contract agreement.
5. Two percent penalty of Rs. 2,977,740/- (Rs. 49629000*2/100=992580*3moths= Rs. 2,977,740/-) was not recovered from the supplier as neither inspection of the purchase committee was available on record nor was supply taken on stock till date of audit), therefore, audit is of the view that no supply has been made till date.

Irregularity occurred due to weak internal controls.

When pointed out in August 2019, the management stated that the matter will be taken up with the concerned contractor.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends supply of the furniture & recovery of the Govt taxes less deducted & imposition & recovery of penalty for the non-supply & inquiry and fixing responsibility against the person(s) at fault.

AIR Para No.16 (2018-19)

2.5.2.9 Non conducted of DTL for Rs. 6.141 million

According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicines through notified drug inspectors concerned and send to the concerned Drug testing Laboratory for Test/ Analysis as provided in the drug Act 1976.

According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016, the purchasing entity shall submit reports regarding the clinical efficacy of the Government approved brands of

medicines, surgical disposables & other non drug items used at their ends, on the format enclosed with this letter. This report is mandatory and in case of failure, disciplinary action will be initiated against the head of the purchasing entity.

District Health Officer Swat purchased medicines amounting to Rs. 6,141,832 from various suppliers during 2018-19. Neither DTL reports were provided for verification to ensure authenticity/standard of medicines nor clinical efficacy report of the medicines submitted to the competent authority. Detail as per annexure-06.

Unauthentic purchase of medicines occurred due to weak internal control, which resulted in violation of government instructions.

When pointed out in August 2019, the management stated that all the codal formalities were fulfilled by this office during the purchase of Medicine, Detail report will be provided to the Audit. No progress was shown to audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation of the matter and action against the person (s) at fault.

AIR Para No. 11(2018-19)

Management of Accounts with Commercial Banks

2.5.2.10 Irregular placement of funds Rs. 568.359 million

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

Deputy Commissioner Swat retained an amount of Rs. 529,748,152 in current designated bank accounts instead of converting it into the PLS mode during 2018-19. Details at annexure-7.

Similarly, DHO Swat retained Rs. 38,611,149 in current bank account instead of PLS during financial year 2018-19.

Placement of funds in current bank accounts occurred due to weak financial controls which deprived the Government of profit.

When pointed out in July 2019, the management stated that the current designated bank account will be converted into PLS accounts mode soon. However, no action in the matter was communicated to audit Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends deposit of profit into Government treasury under intimation to audit.

AIR Para No. 01&5 (2018-19)

2.5.2.11 Irregular retention of money in Designated Bank account on account of Developmental fund –Rs. 4.920 million

According to Rule 76 (2)(d) of the Khyber Pakhtunkhwa District or City District Government (Budget) Rules 2016, the Principal Accounting Officer must see that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided;

Deputy Commissioner Swat drew Rs. 4,920,653 on account of developmental fund/Special Package and retained in designated bank account instead of transfer to executing agency for utilization during the financial year 2018-19.

Unauthentic retention occurred due to weak internal control which resulted in violation of rules.

When pointed out in July 2019, the management stated that the MPA PK-5 has been requested time and again to identify developmental schemes. Now the MPA has requested to transfer the saving amount to XEN PHE for purchase of land, as and when the meeting of DDC held the funds would be transferred to the concerned executing agency. Reply is not convincing as no progress was shown to audit till date of audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends justification.

AIR Para No. 07(2018-19)

2.5.3 Value for money and service delivery issues

2.5.3.1 Non deposit of Government receipts – Rs. 2.292 million

According to para 10 of Economy/Austerity measures introduced by Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I/FD/5-8/2018-19 dated 29.10.2018, no department shall retain receipts in bank accounts. The departments must remit all receipts to provincial account forthwith except where departments/facilities have been specifically permitted under some statute/act.

District Health Officer Swat collected an amount of Rs. 2,292,641 on account of various receipts during 2018-19. However, the amount was not deposited into government treasury. Annexure -8

Non Deposit of government receipts occurred due to weak internal control which resulted in loss to the Government.

When pointed out in August 2019, the management stated that after checking the record the amount will be recovered from the concern, if outstanding, and copy of challan will be provided to audit. No progress was shown to audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends deposit of receipts into Government treasury.

AIR Para No. 02 (2018-19)

2.5.3.2 Unauthorized collection of 25% doctor share in user charges by MO incharge – Rs. 1.378 million

In terms of Secretary Health Notification No .SO(B)Health/10-12/03-01/User charges Dated Peshawar the 13th April 2005, distribution formula for user charges in the teaching hospitals/other hospitals after deduction of 5% cost of materials/kits and others and 5% depreciation is as under:

- i. Government share 60%
- ii. Doctors share 25%
- iii. Paramedics 10%
- iv. Administrative staff 02%
- v. Repair expenses 03%

During audit of the accounts of the office of District Health Officer Swat for the financial year 2018-19 it was noticed that Rs. 1,378,093 were taken by the Medical Officers incharge of the various hospitals in the receipts of the hospitals whereas they were not entitled for such collections. Detail is as under:

S.No	Name of health facility	Doctor share taken by Medical Officer In-charge in the user charges (Rs.)				
		Lab	X-Ray	Ultra sound	OT	Total
01	CH Madyan	90,433.0	26,911.0	109,909.0	-	227,253
02	CH K.Khela	-	67,088.0	324,362.0	40,227.0	431,677
03	CH Kabal	270,000.0	79,096.0	160,785.0	37,517.0	547,398
04	CH Kalam	73,321.0				73,321
05	RHC Deolai	87,718.0	8,106.0		2,620.0	98,444
		Total				1,378,093

Unauthorized collection by MOs incharge occurred due to violation of rules which resulted in loss to the Government.

The irregularity was pointed out in August 2019. The management stated that the concerned MOs are claiming as per Govt: notification and they are entitled for 25% doctors share.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery from the concerned MOs and deposit into Government treasury under intimation to audit.

AIR Para No. 16 (2018-19)

2.5.3.3 Retention of balances in PTCs bank accounts–Rs. 126.653 million

According to rule 290 of Treasury Rules, “No money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant”.

District Education Officer Male and Female Swat retained Rs. 66,593,050 and 60,060,000 respectively on account of conditional grant during 2018-19. Which resulted in blockage of government money besides deprived the school from the basic facilities.

Retention of balances in PTCs bank accounts occurred due to non monitoring of bank accounts, which resulted in loss to Government.

When pointed out in August 2019, the management stated that audit observation noted for compliance. No progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends bank reconciliation may be done on monthly basis to ensure proper utilization of education developmental funds and action against the person(s) at fault.

AIR Para NO 2& 6 (2018-19)

2.5.3.4 Loss due to non-deduction of tax on services – Rs. 24.852 million

According to Collectorate of Sale Tax Peshawar letter No. ST (Tech) Govt/31/2001/4191 dated 13/6/2001, sales tax shall be deducted @ 17% and

invoice shall be got verified from the sales tax Collectorate where the supplier is located.

According to S No 26 of 2nd Schedule of KP Finance Act 2013, services provided by persons engaged in contractual execution of work or furnishing supplies are chargeable to KP Tax on services @ 15%.

District Education Officer Male and Female Swat did not deducted amounting to Rs. 24,852,160 on account KP tax and sales tax from suppliers bill which resulted in loss to Government. Detail is given below:

Department	Cheque No. & date	Name of Supplier	Amount (Rs.)	17% Sales Tax (Rs.)	15% KP Tax (Rs.)	Total (Rs.)
DEO Female	1731889 dated 03.04.2019	Asian Trading Company Peshawar	28,034,000	4,765,780	4,205,100	8,970,880
DEO Male	1731890 dated 03.04.2019	Asian Trading Company Peshawar	49,629,000	8,436,930	7,444,350	15,881,280
Total				13,202,710	11,649,450	24,852,160

Non deduction of tax on supplies occurred due to non-compliance of Finance Act.

When pointed out in August 2019, the management stated that the Malakand division is tax free zone.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

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

AIR Para No- 5,5,13 & 20 (2018-19)

2.5.3.5 Loss due to non/ less deduction of Income tax –Rs. 1.224 million

According to Section-153 (1) (a) of the Income Tax Ordinance 2001, withholding tax rate is 4% on payment for supply of Goods.

District Health Officer Swat did not deduct or less deducted income tax from various suppliers amounting to Rs. 1,224,003 on account of purchase of medicines during financial year 2018-19 as detailed at annexure-9.

Non/less deduction of income tax occurred due to weak internal control which resulted in loss to government.

When pointed out in August 2019, the management stated that Income tax has not deducted from those firms who produced income tax exemption certificate from the concern authorities and from the remaining firms Income tax has been deducted. However, record will be checked and income tax will be deducted from the concern firms, if outstanding and report will be provided. No progress was shown to audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 06 (2018-19)

2.5.3.6 Non-deposit of profit of designated bank – Rs. 8.859 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10th February 2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/Semi- Autonomous Bodies/Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of

account immediately and not later than a week when declared by the concerned bank.

During audit of the DC swat it was found that offices of ACs realized an amount of Rs. 8,859,848 on account of profit while retaining the public money in the PLS bank accounts. The same was not deposited into Government treasury. Detail as per annexure-10.

Non-deposit occurred due to weak financial management and the govt was put to loss.

When pointed out in August 2019, the management replied that the amount will be deposited into govt treasury in due course of time. Reply was not convincing as no progress in the matter was reported to audit.

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

The amount shall be immediately deposited into Government treasury.

AIR Para No. 01 (2018-19)

2.5.3.7 Non disbursement of stipend -Rs. 3.60 million

According to rule 75 (4) of Khyber Pakhtunkhwa budget rules 2016, It shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Education Officer Female, Swat drew Rs. 3,600,000 on account of scholar ship to the position holder students in Government schools in District Swat. However, the amount remained undisbursed till date without justification.

Non disbursement of scholarship occurred due to weak internal controls, which resulted in non-payment to the deserving student.

When pointed out in August 2019, the management stated that incentive for the best performance will be utilized and will be intimated to audit.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends payment of scholarship as per rules and action against the person(s) at fault.

AIR Para No. 06 (2018-19)

**2.5.3.8 Non disbursement of Incentive for the best performance –
Rs. 4.95 million**

According to rule 75 (4) of Khyber Pakhtunkhwa budget rules 2016, It shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Education Officer Male, Swat drew Rs. 4,950,000 on account of scholarship to the position holder students in Government schools in District Swat. However, the amount remained undisbursed till date without justification.

Non disbursement of scholarship occurred due to weak internal controls, which resulted in non payment to the deserving student.

When pointed out in August 2019, the management stated that the disbursement and delivery of cheques is in process.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends payment of scholarship as per rules and action against the person(s) at fault.

AIR Para No. 9 (2018-19)

2.5.3.9 Non-deposit of stamp duty Rs. 4.243 Million.

According to para 10 of Economy/Austerity measures introduced by Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I/FD/5-8/2018-19 dated 29.10.2018, No department shall retain receipts in bank accounts. The departments must remit all receipts to provincial account forthwith except where departments/facilities have been specifically permitted under some statute/act.

Deputy Commissioner Swat received Rs. 4,243,833 on account of stamp duty on transfer of land during 2018-19. The amount was retained in designated bank account instead of deposit into Government treasury.

Non-deposit of stamp duty occurred due to weak financial control resulted in blockade of Government money.

When pointed out in July 2019, the management stated that amount of stamp duty would be deposited in Government treasury in due course of time. Reply is not convincing as the amount was not deposit into Government treasury till date of audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 02 (2018-19)

2.5.4 Others, including cases of accidents, negligence etc.

2.5.4.1 Non-credit of 2% TMA Share to the Local Fund of the concerned TMAs- Rs. 10.934 million

According to Rule 3 (12) of the Local Councils (Tax on Transfer of Immovable property) Rules 1997, a Local Council may levy a tax on the transfer of immovable property situated within its limits and the rate of such tax should not exceed 4% of the consideration of such transfer.

According to Rule 5 of the Local Councils (Tax on Transfer of Immovable property) Rules 1997, the authority collecting the tax under Rule 3 shall immediately credit the amount so collected to the fund of the Local Council concerned.

Deputy Commissioner Swat transferred Rs. 10,934,876 to the Assistant Commissioners on account of 2% TMAs Share on purchase of land for further credit to the Local Council concerned. The amounts were not credited to the local fund of the concerned TMAs. Detail is as under:

S.No	Payee	Land	Cost of land (Rs.)	2% tax (Rs.)
	AC Kabal	194 Kanal and 17 Marla	424,383,300	8,487,666
01	AC Matta	2 kanal and 00 Marla	10,358,325	177,065
02		53 Kanal and 18.25 Marla	3,287,411	56,195
03		53 Kanal and 18.25 Marla	24,854,929	424,870
06	AC Bahrain	12 Kanal and 1 Marla	11,012,625	188,250
	AC Babozai	Land for GDC mingora	93,688,555	1,600,830
Total			567,585,145	10,934,876

Non credit of 2% TMA share occurred in violation of rules which resulted in loss to the authority.

When pointed out in July 2019, the management stated that 2% of TMA share was transferred to the concerned Assistant Commissioners for onward transfer to TMA concerned. Reply is not convincing as no progress was intimated till date of audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 03 (2018-19)

2.5.4.2 Irregular drawl from Government Treasury -Rs. 658.874 million

According to Accounting Policies and Procedures Manual Part-IX the reconciliation of transactions of Receipts and expenditure under the head of Salary, Non-Salary, District ADP and Zilla tax, shall be made month wise with bank and account office.

Deputy Commissioner Swat drew Rs. 592,374,826 from government treasury for further disbursement to land owner on account of land compensation during 2018-19. The amount was kept in designated account of Assistant Commissioners instead of payment to land owners. In addition no reconciliation with DAO was not made. Detail is as per annexure-11.

Similarly, District Education Officer Male and Female, Swat drawn Rs. 30,000,000 and 33,500,000, respectively on account of District ADP and were further transferred from designated account to PTC accounts.

Non-reconciliation of budget and expenditure occurred due to weak financial control. Audit was unable to authenticate the expenditures.

The irregularity was pointed out in July 2019. The management stated that reconciliation would be made with DAO office. Whereas DEO (M & F) replied that the audit observation noted for compliance. Replies is not convincing as no progress was shown to audit.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends that reconciliation may be conducted at an earliest and exact position of funds be communicated.

AIR Para No. 8,13 ,17 & 3 /2018-19

2.5.4.3 Non maintenance of vouched accounts for Rs. 59.255 million

As per Serial No. 6 Part-B of the Annexure to PTC Guidelines, issued by the Government of the Khyber Pakhtunkhwa Elementary and Secondary Education Department, the vouched accounts shall be subject to inspection by the functionaries of the Education Department and third party validation

District Education Officer Male and Female, Swat paid Rs. 39,000,000 and Rs. 20,255,000, respectively to schools but Cashbook, bank statements, payment vouchers etc were not available on record. Detail is given below:

Department	PTC fund	F.Year	Amount (Rs.)
DEO M	A03970-039-CRC	2018-19	20,000,000
Do	A13303-009-Petty repair	2018-19	19,000,000
DEO F	A03970-039-CRC	2018-19	11,255,000
Do	A13303-009-Petty repair	2018-19	9,000,000
Total			59,255,000

Non submission of vouched accounts occurred due lack of financial management which resulted in violation of PTC Guidelines.

When pointed out in August 2019, the management stated that the schools will be directed to provide the record.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends PTCs shall maintain complete record and shall also submit copies thereof to the DEO concerned and appropriate effort be made to submit vouched accounts under intimation to Audit.

AIR Para No. 12 & 18 (2018-19)

2.5.4.4 Illegal occupation of Government accommodations and non-recovery of HRA –Rs. 1.380 million approximately

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

During the Audit of District Health Officer Swat for the financial year 2018-19 it was noticed that Government accommodations located inside the premises of various health units was illegally occupied by officer/official of other department since long. However, neither action was taken for vacation of Govt. Bungalows and Quarters from unauthorized persons nor house rent allowance and maintenance charges amounting to Rs. 1,380,000 was recovered from the occupant as per detail at Annexure-12

Illegal occupation and non-recovery of rent occurred due to weak managerial control which resulted in loss to government.

The irregularity was pointed out in August 2019. The management stated that audit observations will be communicated to the concern authorities and detail report will be provided to Audit. No progress was shown to audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit Recommends immediate vacation of Govt. accommodations along with recovery of rent on actual market rates and action against the person(s) at fault.

AIR Para No. 08 (2018-19)

2.5.4.5 Unauthorized/doubtful expenditure on account of Hot & Cold Weather charges – Rs. 1.788 million

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000/- rupees one hundred thousand.

District Education Officer Male Swat incurred an expenditure of Rs.1,788,200 during 2018-19 on hot and cold weather charges. The amount was drawn from government treasury and distributed in cash to the employees instead of payment to supplier.

Unauthorized/unauthentic expenditure occurred due to weak internal controls, which resulted in loss to government.

When pointed out in August 2019, the management stated that record of disbursement would be produced. However, no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

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

AIR Para No. 10 (2018-19)

2.5.4.6 Irregular Expenditure on account of Class room consumables & Petty Repair of Rs. 59.260 million

According to Para 4 of the financial procedure for PTC, notified vide Government of Khyber Pakhtunkhwa Finance Department letter No. BO-V/FD/3-10/2006-07 dated 09.06.2007, the DEO of the respective District Government shall accord Administrative Sanction and EDO (F&P)/DC shall issue financial sanction for the transfer of fund from the District A/c IV to the bank account of the PTCs. These funds shall be transferred/ credited upfront in the bank account of the councils by the respective DAO.

According to PTC Guide Chapter “Responsibilities of the Elementary & Secondary Education Department Officers” Clause No.08 The ASDEO Circle will collect & submit quarterly reports of all primary schools in the circle to SDEO while DDEO concerned will collect monthly report from middle ,high and higher secondary schools and will submit to DEO after consolidation whom shall submit the same to directorate.

District Education Officer Male and Female Swat drew 39,000,000 and Rs. 20,260,000 respectively from Government treasury on account of Class Room Consumables & Petty Repair during financial year 2018-19. The amount was kept in designated account instead of transfer to PTC account. Moreover sanction was not obtained from deputy commissioner.

Irregular expenditures occurred due to weak internal control, which resulted in blockage of government funds.

When pointed out in August 2019, management stated that record will be provided to audit team.

Request for convening the DAC meeting was made in September, 2019, which could not be convened till finalization of this report.

Audit recommends inquiry and utilization of funds as per rules besides fixing responsibility against the person (s) at fault.

AIR Para No. 4 & 8 (2018-19)

2.5.4.7 Unauthentic payment of–Rs. 38.725 million

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

Deputy Commissioner Swat paid Rs. 31,440,000 to Chairman B.I.S.E Swat on account of Merit Scholarship (Stoori da Pakhtunkhwa) and Rs. 7,285,000 to District Health Officer on account of Polio Vaccination Campaign. However, relevant record of disbursement was not obtained. Thus the authenticity of expenditure was remained unverified.

Unauthentic payment occurred due to weak financial control which resulted in violation of rules.

When pointed out in July 2019, the management stated that the chairman board B.I.S.E and DHO Swat has been requested to furnish the APRs to this office at earliest and would be furnished accordingly. Reply is not convincing as no progress was shown to audit till date of audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit Recommends production of APRs and action against the persons at fault.

AIR Para No 06 & 04 (2018-19)

**2.5.4.8 Irregular drawl and payment on account of cleanliness
–Rs. 10.586 million**

According to Rule 130 of CTR, money may not be withdrawn from the public exchequer without presentation of bills. Para 296 of CTR requires that 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.

Deputy Commissioner Swat drew Rs9,586,000 from head “Other” and paid in advance to Assistant Commissioner on account of Maintenance & Cleanliness of tourist Spots .However, relevant record of expenditure was not available to verify the payment. Furthermore, an amount of Rs. 1,000,000 was paid to Assistant Commissioner Babuzai for establishment of sasta bazaar, but relevant record in support of expenditure was not provided.

Unauthentic payment occurred due to weak financial control which resulted in violation of rules.

The irregularity was pointed out in July 2019. The management stated that the ACs has been requested vide this office letter No.27005-11/DC/Dev/Audit dated 06.08.2019 to furnish the detail of expenditure along with APRs and bills. As and when received from the concerned ACs the record would be submitted accordingly. Reply is not convincing as no record was produced till date of audit.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends production of record and action against the persons at fault.

AIR Para No.05&10 (2018-19)

2.5.4.9 Unauthorized expenditure on account of rent - Rs. 5.287 million

According to rule 75 (4) of Khyber Pakhtunkhwa budget rules 2016, It shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Deputy Commissioner Swat incurred an expenditure of Rs.5,287,200 on office rent of buildings occupied by non-devolved departments during 2018-19. Payment of rent was unauthorized as the expenditure made for non-devolved departments from the budget Grant of district A/C-IV as detailed below:

S.No	Name of Occupant	Expenditure Head	Amount paid (Rs.)
1	Pak Army (Circuit House Swat)	Rent of office building	4,747,200
2	Judiciary office at Tehsil Khwazakhela	Rent of office building	540,000
Total			5,287,200

Unauthorized expenditure occurred due to weak financial control which resulted in violation of rules.

The irregularity was pointed out in July 2019. The management stated that proper allotment of budget under the relevant head of account has been allocated in accounts-IV. Reply was not satisfactory as the expenditure of non-devolved departments was met out from District Budget.

Request for convening DAC meeting was made in September 2019, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No.12 (2018-19)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Swat has seven Tehsils i.e. Babuzai, Barikot, Bahrain, Khawazakhela, Matta, Kabal and Charbagh. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

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

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

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

Detail of Audit Planed formations expenditures and receipts

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Formations	07	07	671.58	726.321

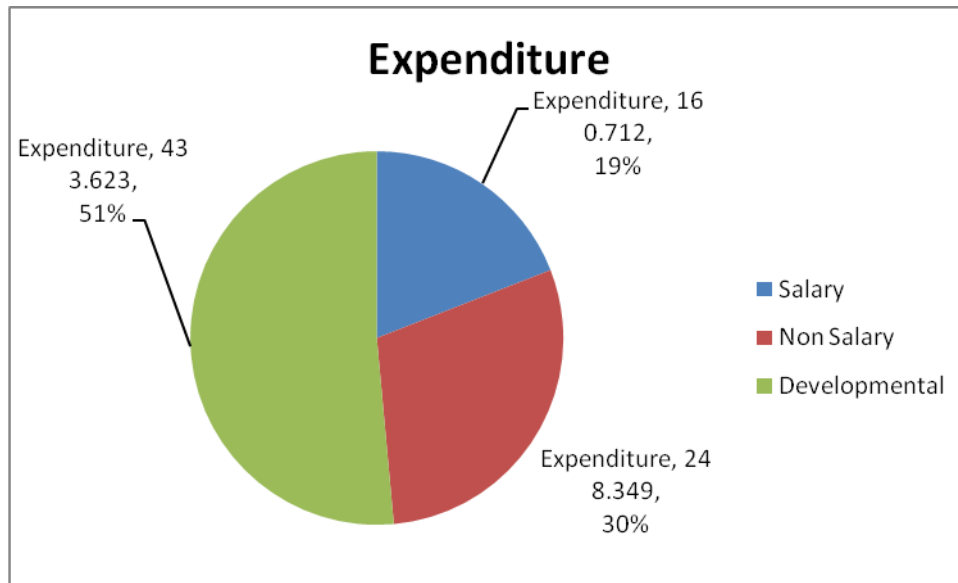
3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	255.217	160.712	-94.505	31
Non Salary	432.36	248.349	-184.011	18
Developmental	914.228	433.623	-480.605	52
Total	1,601.81	842.684	-759.121	
Receipts	924.824	726.3205		

The savings of Rs. 759.121 million indicate inefficiency in the capacity of Tehsil Municipal Administration Departments to utilize the amount allocated fund.

(Rs. in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 1,114.258 million were raised in this audit report. This amount also includes recoverable of Rs. 59.133 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Irregularities	
A	HR/Employees related irregularities	7.389
B	Procurement related irregularities	76.963
C	Management of Accounts with commercial bank	56.064
2	Value for money and service delivery issues	51.725
3	Others	549.606
	Total	741.747

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 is given below:

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

3.5 AUDIT PARAS

3.5.1 Irregularities

HR related irregularities

3.5.1.1 Irregular cash payments of salaries – Rs. 6.974 million

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a treasury or bank no payment exceeding Rs. 500 shall be made except by means of a Cheque.

TMO Tehsil Municipal Administration Bahrain incurred expenditure of Rs. 6,974,955 on account of salary during financial year 2018-19. Cash payments were made instead of through banks. Detail is given in Annexure - 13

Audit observed that cash payments were made due to violation of rules which resulted in doubtful payments to the concerned.

When pointed out in October 2019, the management stated that the same will be regularized and salary will be transferred to the bank accounts in future. No progress was intimated to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault for violation of relevant rules.

AIR Para No. 09 (2018-19)

3.5.1.2 Illegal appointments of staff and payment of pay and allowances -Rs. 415,029

According to Policy Guidelines for the recruitment of staff (Non-PUGF) in Towns & Tehsil Municipal Administrations notified by Local Government

Department Khyber Pakhtunkhwa vide letter No.AO. IV/4-1/TMA/General/2019 dated 29/03/2019, Guideline No.9 (2)(b) Initial recruitment for ministerial posts in BPS-7 and above are made through a recognized and credible testing agency by applying the government approved formula for weightage of written test, educational qualification, experience and interviews as per standard procedure of the establishment department as updated from time to time.

And according to Guideline No.9(2)(g) it shall be ensured that any new recruitment or appointment shall be made after completion of all required codal formalities and does not lead to fresh litigation against the TMAs or hiring entity:

And according to Guideline No.9(2)(i) posts sanctioned for direct quota must be filled through open competition by observing the standard procedure:

And according to Guideline No.9(2)(j) for any violation of rules and policy the concerned committee shall be held responsible.

Tehsil Municipal Office Charbagh Swat made appointment of (03) number Building Inspectors on fixed pay on 04/12/2018 and later on regularized in BPS-7 after 03 months without observing the policy guidelines and paid Rs. 415,029 during the period. Later on the appointees were terminated in 08/2019 on the recommendation of Tehsil Council. However, the amount paid to the illegal appointees was not recovered as detailed below:

S#	Name & Designation	Total amount paid (Rs.)
1	Habibullah Building Inspector BS-07	138,343
2	Syed Abdul Mueed Shah Building Inspector BS-07	138,343
3	Faheem Akbar Building Inspector BS-07	138,343
	Total	415,029

Non recovery of pay and allowances occurred due to weak financial control, which resulted in loss to Government.

When pointed out in October 2019, the management stated that the case is in the court of law, the recovery will be ensured as per court decision. Reply was not tenable as the TMA was put to fresh litigation due to illegal appointments.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of pay and allowances and action against the person (s) at fault under intimation to audit.

AIR Para No.7 (2018-19)

Procurement related irregularities

3.5.1.3 Non-recovery of long outstanding dues from the contractor and non-recovery of penalty thereon – Rs. 6.408 million

According to rule 6 (C) of TMA Budget rules 2016, it is responsibility of Tehsil Officer Regulation to ensuring all sums due to the TMA are regularly and promptly assessed, realized and duly credited in the Tehsil Fund.

According to Para 6 of the policy guidelines of contracts vide LG & RDD Local Council Board letter No. AO-II/LCB/6-11/2013 dated 02.05.2018, that if the contractor fails to recover the monthly installment within the financial year a 2% penalty may be imposed thereon.

Tehsil Municipal Office Mingora, failed to recover Rs. 6,408,098 as outstanding amount from contractors and 2% penalty of water charges from contractor since 2015. Detail is given below:

S. No.	Contractor' s Name	Amount due Since	Contractual Amount (Rs.)	No. of years delayed	2% Penalty per year (Rs.)	Total amount due (Rs.)
1.	Mr. Tariq Mehboob	2015	5,933,424	4	474,674	6,408,098
Total			5,933,424	4	474,674	6,408,098

Non-recovery of outstanding dues occurred due to weak financial and internal controls, which resulted in loss to the Council.

When pointed out in October 2019, the management stated that it is a court case and recovery will be made when decided. However, no progress was shown till finalization of this report.

Audit recommends imposition of 2% penalty, recovery of outstanding dues without further delay and action against the person (s) at fault.

AIR Para No. 11 (2018-19)

3.5.1.4 Non recovery of outstanding installments from contractor -Rs. 2.638 million

According to rule 6 (C) of TMA Budget rules 2016, it is responsibility of Tehsil Officer Regulation to ensuring all sums due to the TMA are regularly and promptly assessed, realized and duly credited in the Tehsil Fund.

Tehsil Municipal Officer, TMA Matta awarded the contract of Bus Stand and cattle fair for Rs. 13,310,000 for the financial year 2018-19. The contractor deposited Rs. 10,671,250 leaving balance of Rs. 2,638,750 outstanding against contractor.

S.No	Particular	Name of Contractor	E/Cost	amount recover	Outstanding (Rs.)
1	Cattle fair	Faramosh khan	6,510,000	5,450,000	1,060,000
2	GBS	Do	6,800,000	5,221,250	1,578,750
3	Total		13,310,000	10,671,250	2,638,750

Non recovery occurred due to violation of condition of agreement which resulted in loss to the TMA.

When pointed out in October 2019, the management did not respond the audit observation.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery from the contractor and deposit in the TMA account under intimation to audit. **AIR Para NO. 02 (2018-19)**

3.5.1.5 Loss to Council due to award of contract by ignoring lowest bidders – Rs. 2.298 million

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

Tehsil Municipal Office Mingora awarded different contracts at an estimated cost of Rs.40,309,700 by accepting higher rates than below rates which resulted in loss of Rs. 2,297,654 to the Council during 2018-19. Detail is given below:

Scheme	Lowest Contractor	Awarded to	E. cost (Rs.)	Awarded to	Lowest	Net Loss (Rs.)
Installation of Solar Lights at Police Line	MS Najeeb Ullah and Sons	MS TSK Engineering	12,899,100	2.50% (below)	15.00% (below)	1,612,388
Construction of Walking track Shagai	MS Abdur Raheem & Co.	MS Safi Eng.	8,062,000	1.30% (below)	5.00% (below)	298,294
Installation of Solar lights at Mingora City	MS NajeebUllah and Sons	MS Total Eng. Solution	19,348,600	3.00% (below)	5.00% (below)	386,972
Total			40,309,700			2,297,654

Uneconomical bids were accepted due to weak financial control, which resulted loss to the Council.

When pointed out in October 2019, the management did not respond to the audit observation.

Audit recommends recovery of loss and action against the persons at fault.

AIR PARA NO. 7 (2018-19)

3.5.1.6 Un-authorized payment for non-schedule items without rate analysis –Rs. 52.300million

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

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.

Tehsil Municipal Officer Mingora paid Rs. 52,300,300 for execution of developmental schemes of non-scheduled items during 2018-19. Rate analysis for non-scheduled items was not carried out, which caused in un-authorized and doubtful payments. Detail is given in Annexure - 14

Irregularity occurred due to weak internal and financial controls, which resulted in un-authorized payments.

When pointed out in October 2019, the management stated that detailed reply will be submitted after scrutiny of the record. No progress was shown till date.

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

AIR PARA NO. 8 (2018-19)

3.5.1.7 Irregular Award of Civil Works on abnormal below rate - Rs. 11.229 million

According to letter No.PO(LG)KPPRA/2017-18 dated 10/7/2017 abnormal below tender 40%-65% be discourage in order to achieve the objective laid down in Section 2 (q)of the KPPRA Rules

Tehsil Municipal officer Kabal awarded various developmental Schemes to the contractor with estimated cost of Rs. 11229000 in the financial year 2018-19. The contractor offered abnormal below rates which were accepted by the local office without analyzing / evaluating the lowest rates. Detail as per Annexure -15

Award of civil work on abnormal below rates and without analyzing /evaluating of rates y occurred due to weak internal control, which resulted in loss to government.

When pointed out in October 2019, the management stated that rate offered by the contractors through online, Reply was not convincing government orders were not followed.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends enquiry into a probable cause of irregularity.

AIR Para No 4 (2018-19)

3.5.1.8 Loss due to non-recovery of principal amount and 2% penalty from contractor - Rs. 2.090 million

According to Serial No. 6 (a) and 7 of the Policy Guidelines for the auction of local councils contracts of cattle fair, Bus stand 2% property tax and other local taxes for the financial year 2018-19, the successful bidder shall deposit 15% of the value of the contract in advance which will be adjusted by the council in the last/final installment of the contract. The eleven installment shall however, be worked out on the full bid amount of the contract without deduction

of the advance from the bid amount. 2% penalty per day will be liable on contractor for late deposit of the monthly installment. If the contractor/firm fails to clear dues by 10th of each month to which monthly installment relates, the contract may be cancelled his security and advances deposited by the contractor shall be forfeited.

Tehsil Municipal Officer TMA Charbagh Swat failed to recover outstanding amount of Rs. 500,000 from the contractor of “Municipal Services Fee/Entry Fee Malamjabba” during 2018-19 which needs immediate recovery along with 2% penalty of Rs. 1,590,000 as detailed below:

S.No	Name of Contract	Name of contractor	Amount of contract	Amount paid (Rs.)	Amount Outstanding (Rs.)
1	Municipal Services Fee/Entry Fee Malamjabba	Bakht Afsar S/O Mirdad Khan R/O Aboha Tehsil Barikot	6250,000	125,000	500,000
2% Penalty on principal amount for a period of 12 months=500,000x2% per day =10,000x159days (1 st July 2018 to 6 th December 2018)					1,590,000
G.Total					2,090,000

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

When pointed out in October 2019, the management stated that the case is in the court of law, the recovery will be ensured as per court decision.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery and action against the persons at fault under intimation to audit.

AIR Para No.6 (2018-19)

Management of Accounts with Commercial Banks

3.5.1.9 Un-authorized placement of fund in bank accounts – Rs.30.391 million

According to Government of KP Finance letter no 2/3(F/L)/FD/2015/Vol. X dated 12.01.2015, the provincial government departments should place/keep the funds with maximum three banks having credit rating “A” in future. No any department will deposit money/fund in commercial banks without prior approval of the Finance Department.

Tehsil Municipal Officer Mingora, maintained 12 numbers of designated banks accounts in the name of Tehsil Municipal Officer Mingora with a closing balance of Rs. 30,391,838 as on 30.06.2019. No approval of the Finance Department for placement of funds in commercial banks accounts was available on record. Detail is an annexure-16

Irregularity occurred due to lack of administrative and financial controls, which resulted in unauthorized banking transactions.

When pointed out in October 2019, the management did not respond to the audit observation.

Audit recommends justification in the matter besides action against the person(s) at fault.

AIR PARA NO. 24 (2018-19)

3.5.1.10 Unauthorized transfer of public funds to designated bank account - Rs. 16.490 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L)FD/2007-08/Vol-IX dated 10th February 2014 that no funds

shall be placed in any commercial bank from the PLAs or Assignment Accounts without prior approval of the Finance Department.

TMO Tehsil Municipal Administration Bahrain withdrew developmental funds of Rs. 16,490,000 from the Government treasury during financial year 2018-19 and credited to designated Bank account No 140509900026 instead of retaining in Personal Ledger Account which was unauthorized.

S#	Particulars of Fund Received	Month	Amount (Rs.)
01	District ADP	07.2018	2,000,000
02	District ADP	07.2018	1,425,000
03	District ADP	07.2018	13,065,000
Total			16,490,000

Transfer of developmental funds to designated accounts occurred due to weak internal control and violation of rules.

When pointed out in October 2019, the management stated that detail reply will be furnished later on. No progress was shown to audit.

Audit Recommends inquiry and fixing responsibility on person at fault
AIR Para No. 02 (2018-19)

3.5.1.11 Unauthorized placement of public fund in current bank accounts – Rs. 8.664 million

**Loss due to placement of public fund in current bank accounts
– Rs. 519,888**

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10th February 2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/Semi- Autonomous Bodies/Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of

account immediately and not later than a week when declared by the concerned bank.

TMO Tehsil Municipal Administration Bahrain for the financial year 2018-19 maintained current designated bank account in HBL current account with closing balance of Rs. 8,664,802 during 2018-19. Profit of Rs. 519,888 could be earned during financial year 2018-19 at a minimum rate of 6%.

Maintenance of current designated bank accounts occurred due to violation of rules which resulted in loss to TMA.

When pointed out in October 2019, the management stated that the amount will be transferred to PLS account and will intimated to audit. Reply was not convincing as progress was not shown to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate conversion of current accounts into PLS mode and deposit of profit into Government treasury.

AIR Para No. 03 (2018-19)

1.5.2 Value for money and service delivery issues

3.5.2.1 Non-deduction of income tax and stamp duty – Rs. 5.532 million

According to section 153(1)(c) Income Tax 2001, 7.5% (In the case of persons other than companies) Income Tax shall be deducted on execution of works of contract.

According to Finance Act 2007 of Khyber Pakhtunkhwa, any instrument of the nature of memorandum of agreement, made or entered into by a contractor with Government to execute any work shall pay stamp duty as per following rates:

S.No.	Contract value (Rs.)	Stamp duty (Rs.)
1.	1 to 50,000	250
2.	5,001 to 500,000	1250
3.	500,001 to 1000000	1850
4.	1000001 to 5,000,000	6250
5.	5,000,001 and above	18750

Tehsil Municipal Office Mingora incurred Rs. 70,900,300 on developmental schemes but income tax and stamp duty amounting to Rs. 5,531,873 were not deducted from the contractors during 2018-19 Detail is an annexure-17

Non-deduction of income tax and stamp duty occurred due to lack of financial control, which resulted in loss to the Government.

When pointed out in October 2019, the management stated that the detailed reply will be given after scrutiny of the record. No progress was shown to audit.

Audit recommends recovery of income tax and stamp duty and action against the persons at fault.

AIR PARA NO. 6 (2018-19)

3.5.2.2 Non recovery of rent of shops – Rs. 1.918 million

According to rule 6 (C) of TMA Budget rules 2016, it is responsibility of Tehsil Officer Regulation to ensuring all sums due to the TMA are regularly and promptly assessed, realized and duly credited in the Tehsil Fund.

According to the clause 33 of the agreement between TMO and Allottee that if the allottee violates any clause of the agreement, the agreement will be terminated and TMO will re-auction the shop.

Tehsil Municipal Officer Mingora allotted different shops on rental basis to different allottees, however, total rent to the tune of Rs. 1,917,675 was not recovered till the date of audit. Moreover, the TMO did not cancel the agreement and re-auctioned the shops as required under agreement. Detail is annexure-18

Loss occurred to the Council due to lack of interest in realizing the local revenue, which resulted in loss to the Council.

When pointed out in October 2019, the management stated that recovery will be made and progress will be shown. No progress was intimated till date.

Audit recommends recovery of rent of shops and fixing responsibility on the person(s) at fault.

AIR PARA NO.10 (2018-19)

3.5.2.3 Loss to Council by ignoring higher rate of investment – Rs. 1.319 million

According to rule 57 (2) of TMA Budget rule 2016, head of the department is responsible for enforcing financial order and strict economy at every step.

TMO Tehsil Municipal Administration Mingora made an investment of Rs.53,110,529 with the Bank of Khyber (Islamic) at the rate of 5% and ignored the highest rate of 5.85% of Habib Bank Limited during 2017-18, which resulted in loss of Rs. 1,319,243. Detail is given below:

S. No.	Name of Bank (Daily profit base)	Rate	Amount (Rs.)	Profit/Year	Number of Years	Total Profit (Rs.)	Remarks
1.	Bank Alfalah	5.85%	53,110,529	4,539,749	2	9,079,497.18	Ignored
2.	BOK (Islamic)	5.00%	53,110,529	3,880,127	2	7,760,254.00	Accepted
Loss by ignoring higher rates				659,622	2	1,319,243	-

Loss sustained by the Council by ignoring higher rates was due to weak financial control, which resulted in loss.

When pointed out in October, 2019, the management did not respond to the audit observation.

Audit recommends compensation of loss, offering of fresh rates of investment, fixing of responsibility and action against the person(s) at fault.

AIR PARA NO. 04 (2018-19)

3.5.2.4 Non deduction of Professional tax – Rs. 2.027 million

According to ETO-IV Excise & Taxation Peshawar letter No 914/ETOIV dated 050814 Professional tax is recoverable at prescribed rates

Tehsil Municipal Officer Matta did not deduct Rs. 1,027,000 on account of professional tax from the contractors during 2018-19 which resulted in loss to government. Moreover, Rs. 1,000,350 on account of stamp duty and Disabled Persons Rehabilitation Fund, deducted from contractor was also not deposited in government treasury.

Non deduction of professional tax occurred due to weak financial control which resulted in loss to government.

When pointed out in October 2019, the management did not respond the audit observation.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit Recommends recovering the amount from the concerned and deposit into government treasury.

AIR Para NO. 3,4 (2018-19)

3.5.2.5 Non deduction of income tax, sales tax, DPR and stamp duty – Rs. 1.877 million

According to Section 153 (1) (a) of Income Tax Ordinance 2001, 4.5 % income tax for supply for sales of goods was deductible from the supplier with effect from 1st July 2017.

According to Section-11 of the “Disabled Persons (Employment & Rehabilitation) Ordinance 1981 and the Government of Khyber Pakhtunkhwa Disabled Persons (Employment & Rehabilitation) Rules,1991 read with the Establishment and Administration Department Khyber Pakhtunkhwa letter NO.SORV(E&AD)11-26/96 Vol-III dated 25th July 2002 followed by several reminders and Federal Cabinet Decision and Directorate of Social Welfare Special Education & Women Empowerment Department Khyber Pakhtunkhwa Circular letter No.DPR/Pub/PCRD/15374-403 dated 23.01.2012 deduction of DPR fund @ Rs. 2,000 each per million may be made in the bills of the contractors/firms who have completed business of one million or above in a financial year.

Tehsil Municipal Officer, TMA Matta Shamizai District Swat paid Rs. 8,775,000 to M/S Collaborative Heavy Industries (Pvt) Limited Lahore as advance payment for purchase of Machinery and equipment. Deductions of stamp duty, income tax, sales tax and DPR fund of Rs. 1,877,000 was not made from the bill of the supplier. Detail is as under:

S.No	Nature of deduction	Amount (Rs.)
1	Sales tax @ 17% of Rs. 8,775,000	1,491,750
2	Income tax @ 4% of Rs. 8,775,000	351,000
3	Stamp duty	18,250
4	DPR fund	16,000
Total		1,877,000

Non deducted occurred due to weak financial management due to which Government revenues were not realized.

When pointed out in October 2019, the management did not respond the audit observation. No progress was intimated till date of finalization.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery and deposit into Government treasury.

AIR Para No. 06 (2018-19)

3.5.2.6 Non-Imposition of penalty for non-completion of works – Rs. 16.061 million

According to work orders issued to contractors and Clause 2 of the Contractor Agreements, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

Tehsil Municipal Officer Mingora did not impose penalty of Rs. 16,060,920 @ 10% of the bid cost on the contractors of incomplete schemes during 2018-19. Detail is attached herewith Annexure -19

Non completion of work and non-imposition of penalty occurred due to weak internal control, which resulted in loss to the Council.

When pointed out in October 2019, the management stated that these schemes have not been completed due to non-availability of funds. However, no documentary was produced to audit for verification.

Audit recommends recovery of penalty, completion of the schemes, investigation for fixing responsibility and action against the person(s) at fault.

AIR PARA NO. 3 (2018-19)

3.5.2.7 Non imposition of penalty for late completion of schemes - Rs. 6.226 million

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy. Time extension/ revision of project will be allowed only once during the currency of the project in case of exceptional/ unavoidable circumstances subject to approval by the District Development Committee, Tehsil Development Committee and Project Approval Committee.

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

According to Para (v) (b) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 02/05/2018, 2% penalty per day for late deposit of monthly installment should be recovered. If the contractor/firm fails to clear dues by 10th of each month to which monthly installment relates, the contract may be cancelled and his security and advances deposited by the contractor shall be forfeited.

Tehsil Municipal Officer, TMA Matta did not impose penalty of Rs. 4,215,000 @ 10% of the bid cost on the contractors of incomplete schemes and Rs. 2,011,080 was also not imposed 2% penalty per day for late deposit of

monthly installment from lease of contractors. Details is given an Annexure - 21&20

Non imposition of penalty occurred due to violation of rules which resulted in loss to the Government.

When pointed out in October 2019, the management did not respond the audit observation.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility against the person(s) at fault besides recovery of penalty.

AIR Para No. 5 & 10 (2018-19)

3.5.2.8 Non imposition of penalty for incomplete developmental schemes – Rs. 6.040 million

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy. Time extension/ revision of project will be allowed only once during the currency of the project in case of exceptional/ unavoidable circumstances subject to approval by the District Development Committee, Tehsil Development Committee and Project Approval Committee.

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

Tehsil Municipal Officer, TMA Barikot awarded 29 developmental schemes of estimated cost of Rs. 60,401,000 but the schemes were not completed

with stipulated period of time, however penalty of Rs. 6,040,100 @ 10% was not imposed. Moreover, technical sanctions were also not obtained and the payment was made. Annexure-22

Non-imposition of penalty occurred due to violation of rules which resulted in loss to the Government.

When pointed out in October 2019, the management stated that time extension if required will be shown to the audit. Reply was not convincing as progress was not shown to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility against the person(s) at fault besides recovery of penalty.

AIR Para No. 1 (2018-19)

3.5.2.9 Non imposition of penalty for late completion of schemes - Rs. 1.536 million

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy. Time extension/ revision of project will be allowed only once during the currency of the project in case of exceptional/ unavoidable circumstances subject to approval by the District Development Committee, Tehsil Development Committee and Project Approval Committee.

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

Tehsil Municipal Officer, TMA Bahrain did not impose penalty of Rs1,536,000 @ 10% of the bid cost on the contractors of incomplete schemes during 2018-19. as per detail given below:

S.No	Description	No. of total schemes	No of incomplete schemes	Bid cost of incomplete schemes (Rs.)	Penalty (Rs.)
01	Tehsil ADP 2017-18	45	30	15,366,000	1,536,600
Total				15,366,000	1,536,600

Non imposition of penalty occurred due to violation of rules which resulted in loss to the Government.

When pointed out in October 2019, the management stated that Tehsil council being competent forum under P&D guidelines issued by the provincial Government has accorded approval time extension for the said schemes. Reply is not convincing as no progress was intimated to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility against the person(s) at fault besides recovery of penalty.

AIR Para No. 08 (2018-19)

3.5.2.10 Non imposition of penalty for late completion of schemes - Rs. 3.192 million

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy. Time extension/ revision of project will be allowed only once during the currency of the project in case of exceptional/ unavoidable circumstances subject to approval by the District Development Committee, Tehsil Development Committee and Project Approval Committee.

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

Tehsil Municipal Officer, TMA Khawazakhela did not impose penalty of Rs. 3,192,500 @ 10% of the bid cost on the contractors of incomplete schemes during 2018-19. As per detail given below:

S.No	Name of Schemes	E/Cost	Expenditure (Rs.)	10% Penalty (Rs.)
1	Beautification/ construction of boundary wall from Gravyard at uc Khwazakhela, charbagh, shin	11,925,000	8,824,834	1,192,500
3	Installation of street light in PK 3 swat	20,000,000	8,604,322	2,000,000
	Total	31,925,000	20,846,678	3,192,500

Non imposition of penalty occurred due to violation of rules which resulted in loss to the Government.

The irregularity was pointed out in October 2019. The management did not respond the audit observation. No progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility against the person(s) at fault besides recovery of penalty.

AIR Para No 3 (2018-19)

3.5.2.11 Loss to government due non imposition of penalty- Rs. 3.38 million

According to Government of Khyber Pakhtunkhwa C & W Department letter No SO (PAC) DAC/2-2009/Distt Audit W & SD dated July, 20 2009 read

with Secretary C & W letter No. WM/General/ W& S/ATD/2008-09/688-98 dated 19.05.2009 and No. SO (A)/ VI/ 3-86/ C& WD/ Volume-XII dated 17.08.1995, up to 10% penalty be levied on defaulting contractors for delayed works.

Tehsil Municipal officer Kabal did not impose penalty of Rs. 3,385,600 @ 10% of the bid cost on the contractors of incomplete schemes during 2018-19. Detail is attached herewith Annexure -23

Audit observed that non recovery of penalty occurred due to weak internal control, which resulted in loss to government.

When pointed out in October 2019, the management stated that the council is already given extinction. Reply was not convincing as no evidence of extension was produced to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibility against the person(s) at fault besides recovery of penalty.

AIR Para No 3 (2018-19)

3.5.2.12 Loss to Government due to Blockage of Money Rs. 2.617 million

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

Tehsil Municipal officer Kabal awarded five (05) Nos of developmental Schemes to the contractors with estimated cost of Rs. 2,617,000 in the financial

year 2018-19. During scrutiny of record it came to notice that contractor did not start the work so far. Detail is as under.

S. No	Name of Schemes	Name of contractor	E/Cost (Rs.)
1	Pvt of street VC totano bandi	Shakirullah Khan	0.340
2	Improvement of road PCC at VC kuza bandai	Khan bahadar	0.487
3	Pvt: of street constriction of drain UC Shah Dehrai	Ghani Rehman	0.78
4	DWSS UC Qalagay	habibullah	0.39
5	Imp: of road (PCC)vcChindakwara	Fazal Mabood	0.62
Total			2.617

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

When pointed out in October 2019, the management stated that the notices were given to the contractors. Reply was not convincing the local office did not take any action against the persons at fault

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 5 (2018-19)

3.5.3 Others, including cases of accidents, negligence etc.

3.5.3.1 Irregular expenditure on execution of work without Technical Sanction- Rs. 128.187 million

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

TMO Tehsil Municipal Administration Mingora awarded different developmental works of total estimated cost of Rs. 128,187,200, however, the schemes were not technically sanctioned even though some schemes were completed and expenditure of Rs. 49,958,300 was spent till the date of audit (October, 2019). Detail as per Annexure - 24

Irregularity occurred due to weak financial control, which compromised the standard, quality and economy of works and loss to the Council.

When pointed out in October 2019, the management stated that the TS will be obtained from the competent authority. However, no progress was shown till audit.

Audit recommends obtaining of technical sanction and action against the person(s) authorizing work execution/payment without technical sanction.

AIR PARA NO. 5 (2018-19)

3.5.3.2 Loss to Government due to site selection dispute of a developmental work – Rs. 1.896 million

According to rule 74 (a) of the Khyber Pakhtunkhwa District or City District Government (Budget) Rules 2016, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public

moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TMO Tehsil Municipal Administration Mingora paid Rs. 1,895,660 to the contractor M/S Cititek (Pvt) Ltd in first running bill for the scheme” Installation of Solar Lights from PTDC Hotel to Grid station Mingora” for installation of 60 number of foundations during 2018-19. On the other hand it was observed that another scheme “Uplift and Beautification of Divisional Headquarters in KPK (ADP code 140797) sub head “Installation of HT/LT line” was also approved in the same location and has been executed. It was observed that further expansion in former scheme of Solar Lights has been stopped as the poles will intersect the HT/LT line. The matter has already been reported to the Deputy Commissioner Swat vide letter No. 5165/TMA-Babuzai (Mingora) dated 03.10.2019 but no action has been initiated till the date of audit (October, 2019). Therefore, the audit held that the expenditure incurred in first running bill is held as irregular and wasteful.

Irregularity occurred due to lack of technical knowhow, which resulted in wasteful expenditure to the Council.

When pointed out in October 2019, the management stated that detailed reply will be given after scrutiny of the record. No progress was intimated till finalization of this report.

Audit recommends necessary corrective action to resolve the issue of overlapping of two unfeasible schemes or to cancel the solar light scheme and recover the first running bill already paid besides action on the person(s) at fault.

AIR PARA NO. 1 (2018-19)

3.5.3.3 Un-authentic payments to WSSC Mingora – Rs. 166.097 million

According to sections 11.1 and 11.4 of the agreement between TMO Mingora and WSSC Mingora that estimates of the receipts on account of taxes,

fees, and user charges etc. in connection with the services shall be prepared by the Second Party (WSSC Mingora) for inclusion in the annual and revised budget estimates of the First Party (TMO Mingora) and recoverable. Accounts departments of both the parties shall carryout reconciliation of figures of receipts realized during the quarter and the budgeted and payable amount to be transferred to the Second Party during the ensuring month immediately which shall be adjusted on the basis of actual collection as ascertained through such reconciliation.

According to the section 3(xiv) of the said agreement “All audit reports and accounts of the Second Party (WSSC) shall be appropriated with First Party (TMO) within one month of finalization thereof or as soon as possible.

TMO Tehsil Municipal Administration Mingora paid Rs. 166,096,861 to Water Supply and Sanitation Services Company (WSSC) Mingora during 2018-19 in connection with the agreement signed between TMO Mingora and WSSC Mingora (Detail is at annexure-25). The following irregularities were noticed:

1. Estimates of the receipts on the account of taxes, fees, and user charges etc. in connection with the services was not prepared and reported to the TMO Mingora for inclusion in its annual and revised budget estimates.
2. Receipts reconciliation between accounts of the both the parties was not carried out to ascertain the actual budget assessment of WSSC.
3. The payment made to the WSSC remained unverified as the auditable record i.e. pay and allowances, contingencies and receipts was not produced to audit for verification.
4. Receipts recovered from the water connections were not intimated to TMO Mingora by WSSC.
5. Final excess and savings were not submitted to TMA and hence the revised budget of WSSC Mingora cannot be ascertained. Similarly, an amount of Rs.57,593,849 was paid in excess than the budgeted amount during 2018-19.

6. WSSC did not submit audit report to verify the payment made by TMO and hence the total expenditure paid to the Company remained doubtful and unauthentic.

Audit held that the huge amount paid to the WSSC Mingora is unauthentic and unverified and against the basic clauses of the agreement.

When pointed out in October, 2019, the management stated that the matter will be reported to WSSC Swat. Reply was not cogent and no progress was shown till finalization of this report.

Non-carrying out of reconciliation of receipts and expenditure occurred due to weak financial control and lack of prudence in spending the public money.

AIR PARA NO. 17 (2018-19)

3.5.3.4 Irregular expenditure without Technical Sanction –Rs. 62.119 million

According to Government of Khyber Pakhtunkhwa Local Government Department Notification No.ACI/LCB/ESTT:/3-5/2005 dated 22.11.2005, the Engineers (in various scales) can accord Technical Sanction for the amount mentioned below:

1. Engineers in BPS-18 up to Rs. 4,000,000
2. Engineers in BPS-17 up to Rs. 1,500,000
3. Engineers in BPS-16 up to Rs. 500,000
4. Engineers in BPS-11 up to Rs. 300,000

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

Tehsil Municipal Officer, TMA Matta District Swat incurred an expenditure of Rs. 62,119,569 on various developmental schemes during 2018-19 without obtaining technical sanction from the competent authority. Detail as per annexure - 26

Payment without Technical Sanction was made due to weak technical capacity which resulted in unauthorized expenditure.

When pointed out in October 2019, the management did not respond the audit observation.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends obtaining technical sanction from the competent forum and regularized expenditure.

AIR Para No. 1 (2018-19)

3.5.3.5 Irregular advance payment on account of Developmental schemes –Rs. 21,499 million

According to Para 228 of CPWA Code advance to contractors are as a rule prohibited, and no payments are made except for work actually done.

Tehsil Municipal Officer, TMA Matta paid Rs. 21,499,492 to contractors on account of developmental scheme” Improvement Of Janaz Gah” in advance during 2018-19. Audit concludes that undue favour was extended to the contractor by payment than work done at site.

Advance payment occurred due to weak financial controls, which resulted in non-execution of schemes.

When pointed out in October 2019, the management did not respond the audit observation.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against the persons at fault.

AIR Para NO. 8 (2018-19)

**3.5.3.6 Unauthorized payments without obtaining technical sanctions
- Rs. 14.031 million**

According to Government of Khyber Pakhtunkhwa Local Government Department Notification No.ACI/LCB/ESTT:/3-5/2005 dated 22.11.2005, the Engineers (in various scales) can accord Technical Sanction for the amount mentioned below:

1. Engineers in BPS-18 up to Rs. 4,000,000
2. Engineers in BPS-17 up to Rs. 1,500,000
3. Engineers in BPS-16 up to Rs. 500,000
4. Engineers in BPS-11 up to Rs. 300,000

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

TMO Tehsil Municipal Administration Barikot awarded the following contracts with an estimated cost of Rs. 33,200,000 to contractors and incurred expenditure of Rs. 14,031,912 till June 2019 without obtaining technical sanctions from the competent authority as per detail an annexure-27

Payment without Technical Sanction was made due to weak technical capacity which resulted in unauthorized expenditure.

When pointed out in October 2019, the management stated that technical sanction will be obtained from the competent authority. Reply was not convincing as progress was not shown to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides obtaining technical sanctions of the competent authority.

AIR Para No. 02 (2018-19)

3.5.3.7 Unauthentic receipts of 2% property tax without reconciliation with revenue department– Rs. 13.824 million

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department, Local Council Board, letter No.AO II/LCB/6-11/2017 dated 06.06.2017, contracts of the 2% property tax on transfer of immovable property for the year 2018-19 shall not be auctioned hence forth and collection of the said 2% Tax on immovable property may be made departmentally. The TMAs who have already auctioned their contracts for the year 2018-19 and have got vetted from Local Council Board shall immediately cancel the same.

Tehsil Municipal Officer, TMA Barikot Swat realized Rs.13,824,302 from the office of Tehsildar during financial year 2018-19 on account of 2% tax. Verification and authentication of the tax was impossible as collections were made in cash. Reconciliation between revenue department and TMA was not made, hence the process was materially risky and chances of misappropriation could not be ruled out.

Irregularity occurred due lack of internal control and loss to authority.

When pointed out in October 2019, the management stated that reconciliation will be shown to audit. Reply was not convincing as progress was not shown to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends developing effective and trustworthy accounting system and factual reconciliation between revenue department and TMA.

AIR Para No.3 (2018-19)

**3.5.3.8 Unnecessary expenditure on account of purchase of vehicle
Rs1.503 million**

According to the finance department letter No.Bo.1/FD/2018-19/Austerity dated 29.10.2018, that there is complete ban on purchase of new vehicle.

According to Government of Khyber Pakhtunkhwa LG&RDD Local council Board letter No AO/LCB/ Vehicle /2016 dated 15-3-2016.the following may be furnished to the secretary local council board.

- a) Certificate by the Deputy Commissioner that no Transport was available for use of the respective Nazim.
- b) Condemnation certificate from the motor Vehicle Examiner that the available transport has outlived its useful life.
- c) Certificate to the effect that resources are available in the respective budget.

Tehsil Municipal Officer Barikot incurred expenditure of Rs. 1,503,757 on account of purchase of Motor Car for TMO during 2018-19. .during scrutiny of record the following irregularity were noticed:

1. NOC/ Ban relaxation was not obtained from provincial Government.
2. Certificate from Deputy Commissioner for non-availability of transport was not available.
3. Condemnation certificate from the motor vehicle examiner was also not available.

Irregular expenditure occurred in violation of Government instructions which, resulted in violation of Government order.

When pointed out in October 2019, the management stated that detail reply will be submitted audit. Reply was not convincing as progress was not shown to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation, and action against persons at fault.

AIR Para No. 4 (2018-19)

3.5.3.9 Unauthorized execution of works beyond the technical capacity - Rs. 2.370 million

According to Government of Khyber Pakhtunkhwa Local Government Department Notification No.ACI/LCB/ESTT:/3-5/2005 dated 22.11.2005, the Engineers (in various scales) can accord Technical Sanction for the amount mentioned below:

1. Engineers in BPS-18 up to Rs. 4,000,000
2. Engineers in BPS-17 up to Rs. 1,500,000
3. Engineers in BPS-16 up to Rs. 500,000
4. Engineers in BPS-11 up to Rs. 300,000

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

TMO Tehsil Municipal Administration Bahrain incurred expenditure amounting to Rs. 2,370,030 without obtaining technical sanctions from the competent authority during 2018-19. Detail is given below:

S.No	Name of work	work done (Rs.)
1	Pavement of Street Usho Kalam, VC Kalam UC Kalam	1,089,549
2	Installation of Street Lights at Usho Matiltan & Utror UC Kalam and Utror	271,602

3	Pavt of streets at diff villiges at UC Balakot	1,008,879
	Total	2,370,030

Irregularity occurred due to weak technical capacity which resulted in unauthorized expenditure.

When pointed out in October 2019, the management stated that technical sanction will be obtained from the competent authority. Reply was not convincing as progress was not shown to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides obtaining technical sanctions of the competent authority.

AIR Para No. 01 (2018-19)

3.5.3.10 Irregular expenditure without Technical Sanction –Rs. 20.846 million

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

Tehsil Municipal Officer, TMA Khwazakhela Swat incurred an expenditure of Rs. 20,846,678 on account of developmental schemes during 2015-16 without obtaining technical sanction from the competent authority. Detail is as under:

S.No	Name of Schemes	Expenditure (Rs.)
1	Beautification/ construction of boundary wall from Gravyard at uc Khwazakhela, charbagh, shin	8,824,834
3	Installation of street light in PK 3 swat	8,604,322
4	Pavement of Street (PCC) at UC Miandam	786,190

	Pavement of Street (PCC) at UC Fateh Pur	1,279,600
5	DWSS (Supply & fixing of GI pip) at Uc Miandam	1,351,732
	Total	20,846,678

Irregularity occurred due to weak technical capacity which resulted in unauthorized expenditure.

When pointed out in October 2019, the management stated that technical sanction will be obtained from the competent authority. Reply was not convincing as progress was not shown to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends to obtained technical sanction from the competent forum.

AIR Para No. 1 (2018-19)

3.5.3.11 Irregular expenditure without Technical Sanction –Rs45.57 million

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

Tehsil Municipal Officer Kabal incurred an expenditure of Rs. 45,570,000 on account of various developmental schemes in the financial year 2018-19.during scrutiny of record it was observed that technical sanctions were not obtained from the competent authority detail is as under:

(Rs. in million)

S.No	Name of Scheme	Name of Contractor	E.cost
1.	Const: of Babai Kabal	Shah Sawar	26.57
2.	Pvt of street at shah dehrain	DG Builders	4.870
3.	Pvt of stree VC totano Bandi	Shakirullah	6.330
4.	Pvt: of stree vc shalhand	Shakirullah	7.800
Total			45.57

Irregularity occurred due to weak technical capacity which resulted in unauthorized expenditure.

The irregularity was pointed out in October 2019. The management stated that schemes are in running condition ,TS for some of the schemes were sent to the local council board and in process. TS for remaining schemes will be obtained as soon as possible. Reply was not convincing, as per rules the TS was required to be obtained before the execution of works.

Audit recommends obtaining Technical Sanction from the competent forum.

AIR Para No.1 (2018-19)

3.5.3.12 Unauthorized expenditure without Technical Sanction – Rs. 9.823 million

According to Government of Khyber Pakhtunkhwa Local Government Department Notification No.ACI/LCB/ESTT:/3-5/2005 dated 22.11.2005, the Engineers (in various scales) can accord Technical Sanction for the amount mentioned below:

1. Engineers in BPS-18 up to Rs. 4,000,000
2. Engineers in BPS-17 up to Rs1,500,000
3. Engineers in BPS-16 up to Rs. 500,000
4. Engineers in BPS-11 up to Rs300,000

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

TMO Tehsil Municipal Administration Charbagh Swat incurred expenditure of Rs. 9,823,823 on seven developmental Schemes during 2018-19without obtaining technical sanction of the competent authority as detail below:

Name of scheme	E.Cost (Rs.)	Expenditure (Rs.)
Sanitation scheme at Charbagh	2,520,000	1,500,981
Drinking water supply scheme / Boring & Installation of hand pumps at UC Charbagh-I & Charbagh-II.	1,772,600	1,192,516
Sanitation scheme at Charbagh proper UC Charbagh	2,667,200	1,565,256
Improvement of Street Road at UC Charbagh-II	2,200,000	1,265,336
Improvement of Streets/ P.C.C Roads at V.C III Charbagh-II	2,242,500	1,365,094
Boring & Installation of Hand Pumps at Seer, Gulibagh, Charbagh-I, & II	1,706,250	1,335,823
Improvement of Streets /P.C.C Roads at V.C II Charbagh-II	2,763,730	1,598,817
Total	15,872,280	9,823,823

Irregularity occurred due to weak financial controls which resulted in violation of rules.

When pointed out in October 2019, the management stated that technical sanctions will be obtained from the competent authority and will be shown to audit. Reply was not satisfactory as expenditure was incurred before obtaining technical sanctions.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit suggests regularization of expenditure and action against the person(s) at fault.

AIR Para No.1 (2018-19)

3.5.3.13 Loss to Government due to fictitious supply and use of charcoal – Rs2.759 million

Section 41 of Local Government Act 2013 provides, “every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local Government which is a direct consequence of

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

Tehsil Municipal Officer Mingora incurred an expenditure of Rs. **2,759,790** during 2018-19 on hot and cold weather charges. The amount was drawn from government treasury and distributed in cash to the employees instead of payment to supplier. **Detail as per Annexure- 28**

Loss to Government occurred due to weak internal and administrative controls, which resulted in loss to the Government.

When pointed out in October 2019, the management did not respond to the audit observation.

Audit recommends to recover the amount from the concerned and deposit the same into Government Treasury.

AIR Para NO. 22 (2018-19)

3.5.3.14 Excess payment over and above the Technical Sanction- Rs. 7.371 million

According to Para 71 CPWD Code, an officer of the Public Works Department may pass excess over estimates provided that the excess is not more than 5% of the amount sanctioned.

According to 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 quantities and rates are correctly entered and that all the calculations have been checked arithmetically.

TMO Tehsil Municipal Administration Matta overpaid Rs. 7,371,949 to the contractor on account of payment of excess of quantity over and above the approved Technical Sanction during 2018-19. Detail as per Annexure- 29.

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

When pointed out in October 2019, the management did not respond the audit observation.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No.13 (2018-19)

3.5.3.15 Excess payment over and above the BOQ - Rs. 2.699 million

According to Para 71 CPWD Code, an officer of the Public Works Department may pass excess over estimates provided that the excess is not more than 5% of the amount sanctioned. The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWA Code.

TMO Tehsil Municipal Administration Matta paid Rs. 2,699,934 in excess to the contractor on account of work “M&R Work 2018-19” due excess execution of quantity over and above the BOQ during 2018-19. Detail as per Annexure- 30

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

The irregularity was pointed out in October 2019. The management did not respond the audit observation.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 16 (2018-19)

3.5.3.16 Un-authentic payment on account of land acquisition- Rs. 27.309 million

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

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

TMO Tehsil Municipal Administration Bahrain paid Rs. 27,309,867 to Deputy Commissioner Swat on account of land compensation for onward disbursement to the land owners; however actual payee receipts/acquaintance rolls of the land owners were not available to verify the payment.

Irregularity occurred due to weak financial controls which resulted in delay in payment.

When pointed out in October 2019, the management stated that acquaintance roll will be produced to audit. No progress was intimated to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends proper acknowledgement of the paid amount duly verified by the competent authority be submitted to audit.

AIR Para No. 07 (2018-19)

3.5.3.17 Unjustified payment due to deviation from the approved BOQ/PC-I - Rs. 5.769 million

According to Para 2.58 read with Para 2.100 of B& R code, before a work is given out on contract, BOQ be prepared and approved for all items of works.

TMO Tehsil Municipal Administration Khwazakhela District Swat paid Rs. 5,769,288 for excess quantities of works which were not approved in the PCI-BOQ which was unjustified and deviation from PC-I/BOQ during 2018-19 as detailed below:

S.No	Name of work	Qty as per PC-I/BOQ M ³	Qty paid M ³	Diff M ³	Rate (Rs.)	Amount (Rs.)
1	Local Stone tiles	0	1497	1497	2700	4,041,900
2	Heavy Angle Iron	0	12360	12360	222	2,743,900
3	Shell sofa 4 seter Single channel	0	8	8	10300	82,400
4			Total			6,868,200
5					16% below	1,098,912
6					Total	5,769,288

Unjustified payment was made in violation of approved PC-I/BOQ which resulted in violation of rules.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends justification.

3.5.3.18 unauthentic payment on account of land acquisition- Rs. 1.101 million

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

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

TMO Tehsil Municipal Administration Khwazakhela paid Rs. 1,101,470 to Deputy Commissioner Swat on account of land compensation for onward disbursement to the land owners, however actual payee receipts/acquaintance rolls of the land owners were not available to verify the payment.

Audit observed that payment was made due to weak technical capacity which resulted in unauthorized expenditure.

When pointed out in October 2019, the management stated that APR will produce to audit. Reply was not convincing as progress was not shown to audit.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends proper acknowledgement of the paid amount duly verified by the competent authority be submitted to audit.

3.5.3.19 Irregular payment on account of developmental work to Rs. 4.6 million

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

Tehsil Municipal Officer, TMA Khwazakhela awarded 08 No of developmental schemes for Rs. 5,000,000 to MS Sher Ali for the financial year 2018-19 and payment made Rs. 4,600,000 on account of developmental work. During scrutiny of record revealed that payment was made without pre-audit. Moreover, Technical sanction was also not accord by the competent authority.

Audit observed that payment was made due to weak technical capacity which resulted in unauthorized expenditure.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends justification.

AIR Para No. 9 (2018-19)

3.5.3.20 Irregular cash payments in violation of rules –Rs. 6.066 million

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a treasury or bank no payment exceeding Rs. 500 shall be made except by means of a Cheque.

TMO Tehsil Municipal Administration Charbagh drew Rs. 6,066,072 on non-salary components during financial year 2018-19 and cash disbursements were shown instead of payments by means of Cheques in violation of relevant rules referred to above. Due to disbursements through cash, actual payments to

the concerned could not be verified and chances of misappropriation could not be ruled out. Detail at Annexure-31.

When pointed out in October 2019, the management stated that the observation noted for future compliance. Reply was not satisfactory as cash payment was made instead of cross cheques. Further no actual payee receipts were available to verify the payment.

Irregular cash disbursement occurred due to weak internal control which resulted in violation.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault for violation of relevant rules.

AIR Para No.5 (2018-19)

3.5.3.21 Unauthorized cash payment from Security Account – Rs.4.167 million

According to Para 4.2.9.9 of Accounting Policies and Procedure Manual, the Cheque payments should be released to the payee or personally collected by the payee or his authorized agent. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department.

According to Para 4.5.8.3 of Accounting Policies and Procedure Manual, the Cheques shall be either typed or hand written. All cheques shall be drawn “to order” and shall be crossed and marked “Not Negotiable”, except cheques drawn in the name of the DDO for imprest and for salaries paid in cash.

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a treasury or bank no payment exceeding Rs. 500 shall be made except by means of a cross Cheque.

TMO Tehsil Municipal Administration Charbagh Swat paid Rs. 4,167,396 in cash from Security Account No.1080-79001505-01 instead of issuing cross cheques to the contractors during 2018-19 which was unauthorized and leads to misappropriation. As per detail in annexure-32

Unauthorized cash payment occurred due to weak financial control, which resulted in violation of rules.

When pointed out in October 2019, the management stated that open cheques were issued on the contractor's request. However it will not be repeated in future. Reply was not satisfactory as cash payment was made instead of cross cheques. Further actual payee receipts were not available to verify the payment.

Request for convening DAC meeting was made October 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No.12 (2018-19)

Chapter-4

AD LGE &RDD

4.1 Introduction

District Swat has seven tehsils i.e. Babozai, Bahrain, Barikot, Matta, Kabal, Khawazala, & Charbagh. There is an Assistant Director Local Government & Rural Development Department and secretaries of 214 VCs & NCs. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for Village Councils/Neighborhood Councils of District Swat

Functions and powers of Assistant Director Local Government Elections & Rural Development Department

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of VCs/NCs
- v. Grants, establishment and budget of VCs/NCs
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
- xi. Collection, compilation and dissemination of primary data of VCs/NCs
- xii. Training and research in the areas of local governance.

Functions and Powers of the VCs/NCs:

Functions of the Village Council and Neighborhood Council, as the case may be, shall be to:

- i. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighbourhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- ii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Register births, deaths and marriages;
- iv. Implement and monitor village level development works;
- v. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vi. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- vii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- viii. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- ix. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- x. Display land transactions in the area for public information;
- xi. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xii. Develop sites for drinking and bathing of cattle;
- xiii. Organize cattle fairs and agriculture produce markets;
- xiv. Organize sports teams, cultural and recreational activities;

- xv. Organize watch and ward in the area;
- xvi. Promote plantation of trees, landscaping and beautification of public places;
- xvii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xviii. Consider and approve annual budget presented by the respective Nazim, village council or neighbourhood council;
- xix. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xx. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxi. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxii. Report cases of handicapped, destitute and of extreme poverty to district government.

Detail of Audit Planed formations expenditures and receipts

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Formations	215	22	258.799	Nil

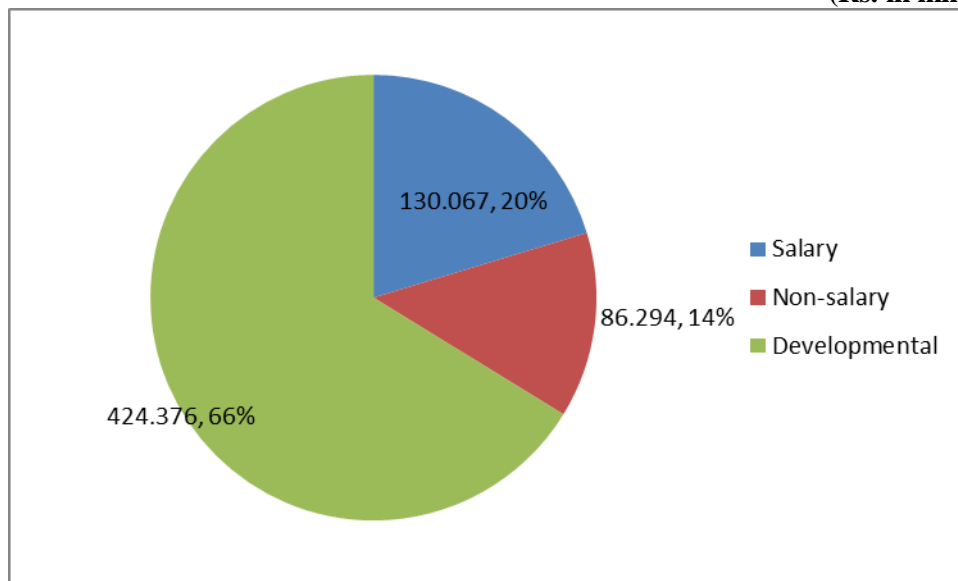
4.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	127.777	130.067	2.290	2%
Non-salary	99.071	86.294	(12.777)	13%
Developmental	424.376	424.376	-	-
Total	651.224	640.737	(10.487)	1.61

EXPENDITURE 2018-19

(Rs. in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 594.567 million were raised in this audit report. This amount also includes recoverable of Rs. 11.584 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. in million)
1	Reported cases of fraud, embezzlement and misappropriation	4.149
2	Irregularities	-
A	HR/Employees related irregularities	6.237
B	Procurement related irregularities	56.11
C	Management of Accounts with commercial bank	287.43
3	Value for money and service delivery issues	238.544
4	Others, including cases of accidents, negligence etc.	2.097
	Total	594.567

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

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of VAC/NAC meetings is given below:

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

4.5 AD LGE&RDD

4.5.1 Fraud, Embezzlement and Misappropriation

4.5.1.1 Misappropriation on account of 15% illegal enhancement-Rs4.149 million

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

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

AD LGE&RDD Swat drew Rs. 4,149,010 on account of 15% enhancement and income tax from the saving amount of completed schemes lying in the designated bank account, however the enhancement was neither approved by the competent forum nor shown in MB and TS. Moreover, the enhancement was shown after 2 years from the completion of schemes which was unjustified. Further all the amount was drawn in cash as per bank statement. Therefore, the amount drawn was misappropriated as per detail at Annexure-33.

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

When pointed out in December 2019, the management stated that the amount drawn on 15% enhancement was utilized in small works through direct contracting to save value for money. Moreover, the tax deducted was released to the contractors on provision of exemption certificates. Reply was not satisfactory as no record of small works i.e. DDC minutes, AA, TS, MB, contractor bills and APRs of amount drawn was shown to audit. Further the technical staff was unaware about the drawl of 15% enhancement in closed works and its utilization. Moreover, the tax amount drawn was not paid to the concerned contractors as no proof of payment was available on record.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit Recommends recovery of the amount besides detail enquiry in the matter and action against the person(s) at fault under intimation to audit.

(AIR NO.02 2018-19)

4.5.2 Irregularities

HR related irregularities

4.5.2.1 Irregular payment in cash instead of cheques /Banks and misclassification Rs. 6.237 million

According to Accountant General KPK Peshawar letter No DO.NO.CC/PIFRA/F2008-08/53 dated 18-4-2009 the employees of all the provincial departments should provide bank accounts to their respective Account Offices to directly credit /transfer their salaries and advances.

AD LG&RDD/Secretary District Council Swat incurred expenditure of Rs. 6,236,952 on account of salaries of the employees of the defunct District Council Swat during the Financial Year 2018-19 in cash instead of payments through Cheques in violation of aforementioned rules. Hence, disbursements through cash, actual payments to the concerned could not be verified and chances of misappropriation could not be rolled out. Moreover the salaries payment was made from the head "A03919-Payment to others for services rendered" instead of proper heads of pay and allowances which resulted in misclassification of expenditure.

Irregular payment occurred due to weak internal control which, resulted in violation of Government order.

When pointed out in December 2019, the management stated that the employees of District council Swat have been instructed time and again to provide their bank accounts, however the practice have now been rectified by transferring salaries to their bank accounts. Moreover the District Council employees are the servants of Local Councils and not civil servants, therefore, their salaries could not be drawn out of proper head of pay and allowances which is not fault of the DDO or District Government, the fate of these local servants is still pending in the Provincial Government for adjustment in District Council as civil servants or repatriation to their parent departments. Reply was not

satisfactory as the drawl of salaries in other head and payment through cash was irregular beside non-adjustment/repatriation of staff to their parent offices.

Request for convening of DAC meeting was made in December 2019, however, meeting of DAC could not be convened till finalization of this report.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para NO.14 (2018-19)

4.5.2.2 Irregular appointment of staff through promotion instead of open merit

According to Local Government Department Khyber Pakhtunkhwa Peshawar letter No.SO(LG-1)/2-188/SSRC/2018 dated 01.06.2018 that 20 percent quota of the advertised posts of village secretaries shall be reserved for promotion of Naib Qasid and Chowkidar as per Service Rules notified by the Administrative Department vide this Department notification of even number dated 05.04.2018, could be observed by the Assistant Director LG&RDD concerned so as to avoid legal complications in future.

AD LG&RDD Swat advertised (18) Nos posts of village secretaries BS-07 in November 2017 and ETEA test was conducted, however no appointment was made on open merit. Later on (10) Nos Naib Qasids were promoted to the post of Village Secretaries BS-09 vide Promotion order No.845-53 dated 31.05.2019 without observing the promotion quota as per Service Rules which was irregular and unauthorized as detailed below.

Name of post	Total No of vacant posts advertised	No of posts to be filled through open merit	20% of posts required to be filled through promotion as per Service Rules	Post filled through promotion in 05/2019	Excess post filled through irregular promotion instead of open merit
Junior village Secretary BP-09	18	15	03	10	07

Irregular promotion occurred due to weak managerial control which resulted in violation of Service Rules and instructions of Government.

When pointed out in December 2019, the management stated that the Naib Qasids were legally eligible for promotion and therefore the departmental selection committee recommended them for promotion to the post of junior secretaries on the basis of their seniority-cum-fitness. Reply was not satisfactory as the 20% promotion quota was not followed as per service rules notified.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

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

(AIR NO.11 2018-19)

Procurement related irregularities

4.5.2.3 Irregular expenditure on account of entertainment - Rs. 2.005 million Unauthorized expenditure on entertainment during holidays - Rs. 215,000

According to Rule-1 Chapter-II of PPR 2014, save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

According to Serial No 2(v)(a) of the Second Schedule of Delegation of Powers under the Financial Rules and Powers of Re-Appropriation Rules-2018, only Administrative Department and category-I officer is authorized to accord sanction for expenditure on entertainments in connection with official meetings subject to the following conditions:

For light refreshment not exceeding Rs. 100 per head at meeting convened for official business.

For servicing Lunch boxes not exceeding Rs. 500 per head in meeting which are prolonged beyond office hours without break in the interest of government work.

AD LG&RDD/Secretary District Council Swat incurred expenditure of Rs. 2,005,110 on refreshment/ entertainment during 2018-19 without adopting open tender system in selection of food supplier and without obtaining sanction of the competent authority. Moreover record of meetings was not available to verify number of participants and purpose of meetings. Therefore the expenditure was held irregular and unauthorized which needs justification.

Further payment of Rs. 215,000 on entertainment was made for holidays as per hotel bills which was unauthorized as detailed below:

S.No	Hotel name	Bill No. and date	Amount (Rs.)	Remarks
1	Insaf Tent Service	3926 dt. 08.06.2019	75,000	Holiday i.e. Saturday
2	Hotel Intercon Swat	772 dt. 27.4.2019	70,000	-do-
3	Inzargul Tent Service Mingora	570 dt. 18.08.2018	70,000	-do-
		Total	215,000	

Irregular and unauthorized expenditure occurred due to weak internal control, which resulted in violation of rules.

When pointed out in December 2019, the management stated that meetings of District Council were called by District Nazim/Convener District Council Swat for important purposes and the PAO was authorized to accord sanction for expenditure on meetings. Reply was not satisfactory as no detail of meetings called on holidays was provided. Further the sanction was required to be obtained from Category-I officer as per delegation of powers 2018. Moreover huge payment was shown to Hotels without selection through competitive bidding as per KPPRA rules 2014.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against the person(s) at fault besides recovery of holiday's entertainment charges under intimation to audit.

AIR Para NO. 15 (2018-19)

4.5.2.4 Irregular expenditure on stationary, others, entertainment & printing -Rs1.240 million

According to Rule-1 Chapter-II of PPR 2014, save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use

open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

According to rule 74 (a) of the Khyber Pakhtunkhwa District or City District Government (Budget) Rules 2016, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

AD LG&RDD/Chairman DDAC Swat incurred an expenditure of Rs.1,240,304 on purchase of the following items during 2018-19 without adopting open tender system. Moreover the items purchased were not taken on stock register which indicates that the items were not actually received as delivery challans were not shown to audit.

S.No	Particulars	Total Amount (Rs.)
2	Purchase of stationary	149,584
3	Purchase of others	865,020
4	Entertainment and gifts	125,700
5	Printing and publication	100,000
	Total	1,240,304

Irregular expenditure occurred due to weak internal control which resulted in violation of rules.

When pointed out in December 2019, the management stated that payments against different items were made on different occasions after proper approval of the competent authority. Reply was not satisfactory as no stock register/delivery challan of the items purchased was shown to verify the actual position.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against the person (s) at fault under intimation to audit.

(AIR NO.20 2018-19)

4.5.2.05 Loss to Government due to unauthorized retention of funds in current bank account – Rs. 52.650 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Management of village councils under the administrative control of Assistant Director Local Governments Swat retained village council fund of Rs. 52,650,635 in current bank accounts during 2018-19 in violation of Government instructions. Annexure-34

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

When pointed out in December 2019, the management did not reply.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate conversion of current account into Profit & Loss Sharing account.

(AIR NO.2 2018-19)

Management of Accounts with Commercial Bank

4.5.2.6 Unauthorized drawl and transfer of developmental fund to designated bank account Rs. 287.43 million

According to Section 36(2)(e) of the Local Government Act 2013, the District Account Officer shall perform pre-audit of all payments from the District Fund before approving disbursements of monies.

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L)FD/2016/Vol-X dated 10.02.2014 and subsequent reminder dated 16.03.2018 that no funds shall be placed in any commercial bank from the PLAs or Assignment Accounts without prior approval of the Finance Department.

Assistant Director LG & RDD Swat drew Rs. 287,430,500 on account of District ADP during 2018-19 without work done and pre-audit by the DAO Swat. Moreover, the amount drawn was transferred to designated Bank Account No.4101149102-Current Account NBP Main Branch Saidu Sharif Swat. Out of which expenditures were done without observing codal formalities. Detailed below:

Total Amount (Rs.)	Profit rate per annum	Profit per annum	Profit per month	Period	Total profit (Rs.)
287,430,500	9%	25,868,745	2,155,729	May 2019 to October 2019= 06 months	12,934,374

Unauthorized drawl and transfer into designated account occurred to weak financial control and huge and public money was misused.

When pointed out, management stated that the account was opened with the approval of Finance Department. Moreover, the account will be converted into PLS mode after approval from Finance department. Reply was not satisfactory as no documentary proof was provided in support of reply. Further

the observation was raised on transfer of developmental fund of district ADP drawn from Account-IV on simple receipts without work done and without pre audit by the DAO Swat. Moreover the Finance department instructions issued in 2014 was very clear regarding conversion of approved designated bank accounts into PLS mode.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit Recommends investigations and fixing responsibility on the person(s) at fault.

AIR NO.01 (2018-19)

2.5.3 Value for money and service delivery issues

4.5.3.1 Blockage of Developmental fund Rs. 208.834 million

According to Rule 76 (2)(d) of the Khyber Pakhtunkhwa District or City District Government (Budget) Rules 2016, the Principal Accounting 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.

According to District Government Rules of Business 2015, Rule-9(c) & (h) that the District Officer shall be responsible to ensure that the human and material resources placed at his disposal are optimally utilized to improve governance and oversee utilization of resources necessary for proper execution of programs, projects.

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L)/FD/2016/Vol-X dated 14.07.2017 Para 3(iv) that the balance in the designated bank accounts remaining on June 30th will not be available without its revival in next financial year by the Finance Department.

Assistant Director LG & RDD Swat drawn Rs. 287,430,500 on account of District ADP fund for execution of developmental schemes during 2018-19. However, Rs. 78,596,664 was utilized and the remaining amount of Rs. 208,833,836 was lying in the designated account which resulted in blockage of government funds and deprived the area from development.

Non utilization of developmental fund occurred due to weak financial control which resulted in blockage of funds and deprived the public of the area from basic development despite the fact that huge amount was drawn from treasury in advance.

When pointed out it was replied by management that the District Government Swat released its developmental fund very late during 2018-19

which was not fault of the DDO. Instantly and thereafter the amount was spend within timeline and the remaining funds were revived later on by passing of budget by the District Government Swat. Reply was not satisfactory as the amount was drawn in advance without work done and kept in designated bank account of AD LGRDD till finalization of this report. Further how can District Government revive the fund lying in designated account, revival of the said amount for utilization was required to be obtained from Finance Department Khyber Pakhtunkhwa as per criteria.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit Recommends investigation and fixing responsibility on the person(s) at fault besides approval from Finance Department for utilization of amount lying in designated account.

(AIR NO.04 2018-19)

4.5.3.2 Non Imposition of Penalty for Incomplete Schemes- Rs. 1.932 million

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

Assistant Director LG & RDD Swat failed to impose penalty of Rs. 1,932,000 @ 10% of the estimated cost of Rs. 19,320,000 in (19) number schemes which were not completed in stipulated time period. Detail is attached at annexure-35.

Non imposition of penalty occurred due to violation of rules, which resulted in loss to Government.

When pointed out, management stated that due to dispute at site beyond the control of the department, the contractor could not be able to complete their

works in stipulated time for which due extensions were granted by the competent authority. Reply was not tenable as no documentary evidence was provided in support of reply.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

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

(AIR NO.03 2018-19)

4.5.3.3 Non deposit of advertisement charges Rs. 1.662 million

According to rule 5 (C) of the Khyber Pakhtunkhwa District or City District Government (Budget) Rules 2016, it is responsibility of every officer to ensuring all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

AD LG&RDD Swat did not deposit Rs. 1,661,940 to Information Department on account of advertisement charges deducted from the bills of contractors during 2018-19 and the amount deducted was retained in the designated account. Moreover reconciliation with information department was not done to verify the actual position.

Non deposit of advertisement charges occurred due to weak internal controls which resulted in violation of rules.

When pointed out it was stated by the management that the information department Khyber Pakhtunkhwa has been contacted for providing detail of liabilities and the pending bills will be paid accordingly. Reply was not satisfactory as no documentary proof was provided in support of reply.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate deposit of advertisement charges along with reconciliation of payment with information department under intimation to audit.

(AIR NO.10 2018-19)

**4.5.3.4 Non deposit of bank profit into Government Treasury–
Rs.3.598 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 16-03-2018, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Management of village councils under the administrative control of Assistant Director Local Governments Swat failed to deposit bank profit amounting to Rs. 3,598,758 into Government treasury during 2018-19 and lying in the designated bank Accounts VCs/NCs as per Annexure-36

Non deposit of bank profit occurred due to weak internal control, which resulted in blockage of Government revenue.

When pointed out in December 2019, the management did not reply.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate deposit of bank profit into Government treasury and action against the persons at fault under intimation to audit.

(AIR NO.1 2018-19)

4.5.3.5 Blockage of Developmental fund Rs. 20.613 million

1. According to District Government Rules of Business 2015, Rule-9(c) & (h) that the District Officer shall be responsible to ensure that the human and material resources placed at his disposal are optimally utilized to improve governance and oversee utilization of resources necessary for proper execution of programs, projects.
2. According to Village/Neighborhood Councils Rules of Business 2015, Rule-3(2) that the Secretary, under the supervision of the Nazim shall coordinate and facilitate in community development, functioning of the Committees and delivery of such municipal services as provided in the Act.
3. According to Village/Neighborhood Councils Rules of Business 2015, Rule-10(1)(c)&(h) that the Secretary shall prepare periodical reports including reports on implementation of development plans for presentation in the Council and ensure that the resources placed at the disposal of the Council are optimally utilized to improve governance.

Management of village councils under the administrative control of Assistant Director Local Governments Swat received Rs. 20,613,000 on account of developmental fund for execution of developmental schemes in the area of Village Councils during 2018-19. However, during the whole financial year no developmental activities were started against the received fund and the fund was lying in designated account which resulted in blockage of government funds and deprived the area from development. Annexure-37

Non utilization of developmental fund occurred due to weak financial controls, which resulted in blockage of developmental fund.

When pointed out in December 2019, the management did not reply.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

Audit Recommends investigation besides fixing responsibility on the person(s) at fault.

(AIR NO.3 2018-19)

4.5.3.6 Non Imposition of Penalty for Incomplete Schemes- Rs. 1.905 million

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

Management of village councils under the administrative control of Assistant Director Local Governments Swat failed to impose penalty of Rs. 1,905,660 @ 10% of the estimated cost of Rs. 19,056,621 in various schemes which were not completed in stipulated time period as detailed at Annexure-38

Non imposition of penalty occurred due to violation of rules, which resulted in loss to Government.

When pointed out in December 2019, the management did not reply.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

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

(AIR NO.4 2018-19)

4.5.4 Others, including cases of accidents, negligence etc.

4.5.4.1 Unauthentic expenditure on POL and repair of vehicle - Rs. 2.079 million

According to delegation of powers 2018, second schedule S.No. 12 that log book, history sheet and petrol account register shall be maintained for each motor vehicle.

AD LG&RDD Swat incurred an expenditure of Rs. 2,079,033 on POL and repair of vehicles during 2018-19. However, log books were not available to verify the expenditure as detailed below:

S.No	Head	Particulars	Amount (Rs.)	Remarks
1	AD LG&RDD Vehicle	POL	231,294	Log book was not available to verify the expenditure
		Repair of Vehicles	79,255	--do--
2	District Nazim & Niab Nazim Vehicles	POL	1,220,396	--do--
		Repair of Vehicles	192,940	--do--
3	Chairman DDAC Vehicle	POL	199,648	--do--
		Repair of Vehicles	155,500	--do--
		Total	2,079,033	

Unauthentic expenditure occurred due to weak internal control which resulted in violation of rules.

When pointed out in December 2019, the management stated that the log books maintained will be shown to next audit. Reply was not satisfactory as log books were not shown to audit till finalization of this report.

Request for convening of DAC meeting was made in December 2019, however, meeting of DAC could not be convened till finalization of this report.

Request for convening DAC meeting was made December 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para NO.13,16 &21 (2018-19)

CHAPTER-5

Swat District Development Authority

5.1 Introduction

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

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

Objectives:

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

Functions and Powers of the Swat District Development Authority:

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

Detail of Audit Planed formations expenditures and receipts

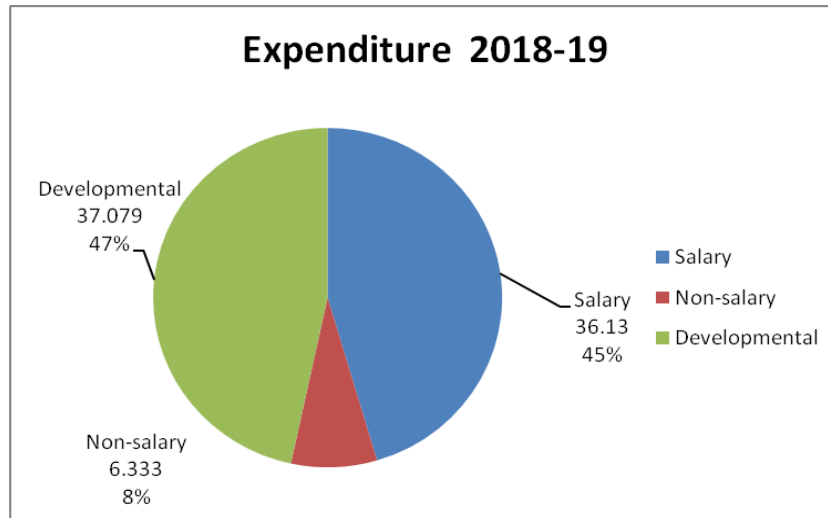
Sr No	Description	Total Nos	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Authorities/Autonomous Bodies etc under the PAO	01	01	55.679	59.775

5.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	46.381	36.13	-10.251	22%
Non-salary	13.17	6.333	-6.837	52%
Developmental (A/C-IV)	70.625	37.079	-33.546	47%
Developmental (A/C-I)	0	0	0	0
Total	130.176	79.542	-50.634	
Receipts	49.16	59.755	10.595	22%

(Rs. in million)



5.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 260.905 million were raised in this audit report. This amount also includes recoverable of Rs. 19.604 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. in million)
1	Irregularities	
A	Procurement related irregularities	3.622
B	Management of Accounts with commercial bank	37.344
2	Value for money and service delivery issues	7.824
3	Others, including cases of accidents, Negligence etc.	212.115
	Total	260.905

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

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

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

5.5 AUDIT PARAS

5.5.1 Irregularity

Procurement related irregularities

5.5.1.1 Non recovery of outstanding from the contractor of Suzuki/ Rickshaw stands amounting to Rs. 1.412 Million

According to rule 5 (C) of the Khyber Pakhtunkhwa District or City District Government (Budget) Rules 2016, it is responsibility of every officer to ensuring all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Project Director SDDA Swat allotted Suzuki/ Rickshaw stand amounting to Rs. 964,000 to Mr. Habib Khan for the period of one year from 1.7.2012 to 30.6.2013 without approval of the competent authority.

S.No	Name of Contractor	Type of Contact	Amount (Rs.)
1	Qaisar Ali S/o Fazal Mehboob	Suzuki / Rickshaw stand and car parking a tSector-D at Kanju	307,500
2	Sultan Ali S/o Sher Shah Khan	Suzuki / Rickshaw stand and car parking a tSector-D at Kanju	400,000
3	Akhtar Ali S/o Bakht Afsar	Suzuki / Rickshaw stand and car parking a tSector-D at Kanju	705,000
Total			1,412,500

Irregularity occurred due to poor administrative and financial control and resulted loss to the authority.

When pointed out in August 2019, the management replied that notices have been issued to the owner and recovery being in process and the time of transferred and target achieved during the current budget.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends the matter is brought to notice for recovery and appropriate action against the person(s) at fault.

AIR Para No.9 (2018-19)

5.5.1.2 Unauthorized/doubtful expenditure on account of Hot & Cold Weather charges – Rs. 2.210 million

According to Rule 1 of Chapter-III of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000/- rupees one hundred thousand.

Project Director Swat District Development Authority incurred an expenditure of Rs. 2,210,504 during 2017-19 on hot and cold weather charges (purchase of fire wood and charcoal) without adopting open tender system to achieve economical rates. Further the delivery challans, stock register of fire wood/charcoal, actual payee receipts, Gov t Notification regarding scale of utilization /consumption of firewood/charcoal was not produce to verify the expenditure. Furthermore, an amount of Rs. 376141/= was not recovered till date as decided by DAC meeting held on 23.08.2018.

Audit observed that unauthorized/unauthentic expenditure occurred due to weak internal controls, which resulted in violation of rules.

When pointed out in August 2019, the management did not reply.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 13 (2018-19)

Management of Accounts with Commercial Banks

5.5.1.3 Irregular and unauthorized drawl of fund from treasuries and deposit in designated bank account - Rs. 19.835 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L)FD/2016/Vol-X dated 10.02.2014 and subsequent reminder dated 16.03.2018 that no funds shall be placed in any commercial bank from the PLAs or Assignment Accounts without prior approval of the Finance Department.

Project Director SDDA withdrew a sum of Rs. 19,835,251/= from treasury vide cheque No. 433510 dated 20.06.2019 and shown paid to contractor M/S State Construction Company Rahim Abad Swat but the amount kept in designated bank account PD SDDA A/C No 1410009900019 UBL to avoid lapse of funds and to show fake progress during 2018-19.

Irregularity occurred due to weak internal control and violation of rules.

When pointed out in August 2019, the management replied that the action was taken in the best public interest to complete the work without any hurdles.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault.

AIR Para No. 10 (2018-19)

5.5.1.4 Irregular placement of fund in unauthorized opened bank accounts amounting to Rs. 17.509 million

According to S NO 3 (ii) of Government of KP Finance Department instructions issued vide No 2/3 (F/L)/FD/2016/Vlo-X dated 14-07-2017, No funds should be kept in any bank account by any drawing & disbursing officer

unless expressly authorized by Finance Department. All funds lying in banks should be drawn and credited to Government treasury immediately.

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2016/Vol-X dated 14-07-2016, that the Provincial Government Departments should not keep their bank account in banks other than those allowed/sanctioned by the finance Department for various departments /offices/autonomous /semi autonomies bodies /corporation in Khyber Pakhtunkhwa for particular and specific purposes.

Project Director SDDA opened 02 bank accounts in different banks without approval of Finance Department KP. Moreover, funds were placed into current accounts in violation of Government instructions. Balances were Rs. 17,509,062 at the close of financial year 2017-18. Detail is as under:

S. No	Title of account	Account No	Name of Bank	Balance as on 30-06-2018 (Rs.)
1	PD SDDA	101409900019	UBL Kanju Branch	38,964,743
2	PD SDDA	PK 79 KHBL 000012002015172	Khushali Bank Limited Saidu Sharif Swat	21,546,283.04

Operation of accounts without approval in violation of Government instructions.

When pointed out in August 2019, the management replied that the approval of both account have been obtained from the competent forum and will be shown to audit.

Audit recommends regularization of bank accounts under intimation to Audit.

AIR Para No. 11 (2018-19)

5.5.2 Value for money and service delivery issues

5.5.2.1 Non recovery of water charges – Rs. 1.681 million

According to Approved water charges rates to be collected by the Project Director SDDA as per office letter No. 375-78/SDDA/ dated 09-06-2011 is as under:

For 20 Marla Bungalows	Rs. 240/month
For 10 Marla Bungalows	Rs. 140/month
For 7& 5 Marla Bungalows	Rs. 100/month
For 3 Marla Bungalows	Rs. 60/month

Project Director SDDA Swat failed to recover water charges Rs. 1,681,984 from 505 No's of occupants of KTS Swat during 2018-19.

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

When pointed out in August 2019, the management replied that notices have been issued to the allottees maximum recovery has been collected and effort is in progress for further recovery.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 1 (2018-19)

5.5.2.2 Non recovery on account of non user charges – Rs. 6.143 million

According to approved rates of non user charges per annum to be collected by the Project Director SDDA as per office letter No. 674-78/SDDA Dated 28.08.2018 & 01.06.2016 are as under:

For 20 Marla Plots	Rs..1250 per month
For 10 Marla Plots	Rs..1000 per month
For 5 Marla Plots	Rs..834 per month
For 3 Marla Plots	Rs..667 per month
For shop	Rs..700 per month

Projector Director SDDA did not collect Non User charges of Rs. 1,238,253 from the owners of the plots during the year 2017-18 & 2018-19 who had not completed the construction of their plots within the stipulated time. Detail is given below:

S. No	Size of Plot	No of plots	Rate (Rs.)	Outstanding Amount upto 30.06.2019 (Rs.)
1	20 Marla	21	600	1,757,699
2	10 Marla	27	500	1,999,309
3	5 Marla	26	400	1,366,725
4	3 Marla	27	300	1,019,649
Total		101		6,143,382

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

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 8 (2018-19)

5.5.3 Others, including cases of accidents, negligence etc.

5.5.3.1 Unauthorized expenditure without approval of Revised Technical Sanction - Rs. 20.234 million

According to 2.22(2) of B&R Code, before any detailed plan and estimate are prepared the administrative approval of Government or the Head of the Department concerned or other. Officers competent to accord such approval should be obtained as soon as administrative approval has been received from the competent authority, the divisional officer will take up the preparation of the detailed estimate, Technical Sanction to which will be accorded by the authority competent in order as that the work may be started, as soon as funds are allotted.

According to Notification No. PO(LG)/5-44/PDA/2011 dated 07.03.2016 The Government of Khyber Pakhtunkhwa through LGE&D Department is pleased to authorized DG PDA to accord approval of Tender/ Technical Sanction of Development Schemes of all local Area Authorities of Khyber Pakhtunkhwa with immediate effect.

Project Director SDDA Swat incurred expenditure of Rs. 20234853/= on account of developmental scheme i.e “Water Supply Scheme at KTS Phase-I Swat”without obtaining approval of Technical Sanction from the competent authority. Technical sanction was accorded by the Project Director violation of the above referred notification . Therefore, expenditure incurred was held unauthorized. Detail is given below:

S.No	Name of scheme	E/Cost (Rs.)	Expenditure (Rs.)
01	Water Supply Scheme at KTS Phase-I Swat	20,234,853	20,234,8533

Unauthorized expenditure occurred due to weak financial management which resulted in violation of rules.

When pointed out in August 2019, the management replied that the power was delegated to Project Director by the competent authority.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends regularization of payment and action taken against the person (s) at fault.

AIR Para No. 2 (2018-19)

5.5.3.2 Overpayment due to allowing excess quantities than approved in technical sanction Rs. 8.687 million

According to Para 71 CPWD Code, an officer of the Public Works Department may pass excess over estimates provided that the excess is not more than 5% of the amount sanctioned.

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

During scrutiny of 5th Running bill Project Director SDDA Swat paid an amount of Rs. 3502564/= to the contractor in the work “Construction of 3 Nos Residence SDDA officers at KTS PH-I” during the year 2018-19 in excess of the approved technical sanction. Detailed as:

Item of Work	Rate	Bill Qty (M3)	TS Qty	Excess payment (Rs.)
Excavation in foundation building (03-23-d)	254	611.9	184	108,686.60
PCC 1:3:6 in Mass concret less framework to corner (06-38-b)	4147	751.19	191.110	2,322,651
Earth fill including dressing compaction (03-06-b)	164	1661.36	332	218,015
Safabricatems Re- enforcement for connictioncreteic cutting (06-07-c)	100034	54.247	8.25	4,601,264
P/L Remforced Cement Concrete raft foundation(06-06-b-03)	7747	166.04	36.002	1,007,404

Erecting and removing form work to concrete (6-38-b)	513	1338	501.859	428,940
Total				8,686,960

Unjustified payment occurred due to lack of internal control, which resulted in loss to the entity.

When pointed out in August 2019, the management replied that the work done as per site requirements and be regularized through revised technical Sanction.

Audit recommends condonation by the competent authority under intimation to Audit.

AIR Para No. 12 (2018-19)

5.5.3.3 Unauthorized expenditure on nursery without having revenue – Rs. 9.964 million

According to rule 74 (a) of the Khyber Pakhtunkhwa District or City District Government (Budget) Rules 2016, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Project Director SDDA Swat incurred expenditure of Rs. 9,964,200 on account of pay and allowances of two numbers of staff deputed on nursery of SDDA. However, no revenue realized during 2017-18 & 2018-19 against the targeted revenue of Rs50,000 for the year. Therefore, expenditure was wasteful.

Name of staff	Pay per month	Period	Total(Rs.)
Mr. tahseel khan	15000	24	360,000
Mr. Abdul Ghafar Mali	40175	24	9,604,200
Total			9,964,200

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

When pointed out in May, 2013. Management stated that, huge plantation and development of green built of the township was shifted from SDDA nursery.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation of the matter and responsibility is fixed on the person(s) at fault.

AIR Para No. 7 (2018-19)

5.5.3.4 Excess payment on items than approved in technical sanction – Rs. 3.520million

According to Para 71 CPWD Code, an officer of the Public Works Department may pass excess over estimates provided that the excess is not more than 5% of the amount sanctioned.

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

During scrutiny of 7th Running bill Project Director SDDA Swat paid an amount of Rs. 3502564/= to the contractor in the work “Improvement and Repair of Road at KTS Swat” during the year 2017-18 in excess of the approved technical sanction. Detailed as;

Item of Work	Rate	Bill Qty (M3)	TS Qty	Excess payment (Rs.)
P/L Asphaltic Wearing Course	18148	2335.97	2142	3,520,167

Unjustified payment occurred due to lack of internal control, which resulted in loss to the entity.

When pointed out in August 2019, the management replied that work done as per site requirement and excess quantity was regularized in the revised technical sanction.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends condonation by the competent authority under intimation to Audit.

AIR Para No. 5 (2018-19)

5.5.3.5 Non achievement of revenue targets 26.153 million

According to revised budget for 2017-18 duly approved by Local Government Election & Rural Development Department Government of KPK revenue target for 2017-18 was Rs.: 58245000/-

Project Director SDDA Swat collected Rs. 32,091,937 against the targeted revenue of Rs. 58,245,000 leaving a shortfall of Rs. 26,153,063 during 2017-18

Audit observed that non achievement of revenue target occurred due to negligence of the controlling officer which resulted in loss to authority.

When pointed out in August 2019, the management replied that due to slump in the market the target was not achieved. However efforts for increase in revenue is in progress.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action on the person(s) at fault under intimation to audit.

AIR Para No. 16 (2018-19)

5.5.3.6 Non-Reconciliation of budget and expenditure –Rs. 143.557 million

According to Accounts Manual Part-IX the reconciliation of transactions of Receipts and expenditure under the head of Salary, Non-Salary, District ADP and Zilla tax, shall be made month wise with bank and account office.

An amount of Rs. 42625000 under ADP allocated to Project Director Swat District Development Authority, Swat during the year 2018-19. Expenditure of Rs. 37079739 incurred on various schemes but Reconciliation of budget and expenditure was not carried out with treasury due to which the figures cannot authenticate.

Audit observed that non-reconciliation of budget and expenditure occurred due to weak financial control.

When pointed out in August 2019, the management replied that the reconciliation was carried out with DAO and certificate was granted.

Request for convening DAC meeting was made September 2019, however meeting of DAC could not be convened till finalization of this report.

Audit recommends that reconciliation may be conducted at an earliest and exact position of funds be communicated.

AIR Para No. 15 (2018-19)

ANNEXURE

Annexure-1

MFDAC

S. NO	Department	Subject	Amounts (Rs. In million)
01	D C Swat	Non-deduction of Benevolent Fund and Retirement Benefits and Death Compensation – Rs250,920	0.250
02	DHO Swat	Suspected misappropriation due to fake issue of medicines – Rs. 230,190	0.230
03	DHO Swat	Overpayment of Rural Compensatory Allowance – Rs. 87,600	0.087
04	DHO Swat	Overpayment of Pay and allowances during absent period -Rs. 165,454	0.165
05	DHO Swat	Overpayment on account of Health Professional Allowance –Rs. 310,000	0.310
06	DHO Swat	Unauthentic payment of HPA & Conveyance allowances during the period of Gap/waiting –Rs. 595,731	0.595
07	DHO Swat	Illegal appointments of class-IV and Class-III	0
8	TMA Babozai	Non-execution of developmental scheme – Rs. 725,000	0.725
9	TMA Babozai	Non-achievement of receipts target – Rs. 6.258 million	6.258
10	TMA Babozai	Un-authentic receipts on account of General Trade Contract – Rs. 1.059 million	1.059
11	TMA Babozai	Illegal occupation of Council Property and non-recovery of rent thereof – Rs. 373,710	0.373
12	TMA Babozai	Non-depositing of 3% RTA share out of receipts from General Bus Stands – Rs. 2.836 million	2.836
13	TMA Babozai	Un-authentic receipts on account of 2% property tax – Rs. 74.740 million	74.740
14	TMA Babozai	Non-execution of BOQ items –Rs. 172,734	0.172
15	TMA Babozai	Non-recovery of NOC and annual & registration fee from petrol & CNG stations- Rs. 350,000	0.350
16	TMA Babozai	Non-deduction of Professional tax – Rs. 197,000	0.197
17	TMA Babozai	Non-deduction of income tax of purchase of Elevator Truck – Rs. 202,500	0.202
18	TMA Babozai	Irregular/ loss to Government due to fictitious supply and use of charcoal – Rs. 79,560	0.079
19	TMA	Non-deposit of Profit into the Government Treasury-Rs.	1.120

	Babozai	1.120 million	
20	TMA Babozai	Loss to Government due to non-recovery of annual fee from Shadi Halls – Rs. 720,000	0.720
21	TMA Babozai	Non –recovery/ adjustment of advances- Rs. 664,701	0.664
22	TMA Babozai	Un-authorized payment on account of House Rent Allowance & non-deduction of 5% maintenance charges – Rs. 130,344	0.130
23	TMA Babozai	Non-deduction of income tax from salaries - Rs. 21,918	0.021
24	TMA Babozai	Illegal occupation of bungalow and loss on account of HRA amounting to Rs. 145,464	0.145
25	TMA Babozai	payment on account of POL – Rs. 149,849	0.149
26	TMA Babozai	Improper maintenance of Log Books	0
27	TMA Babozai	Non-auction of un-Serviceable vehicles/ Equipment	0
28	TMA Bahrain	Non exclusion of income tax in cost estimates of developmental schemes – Rs. 91,970	0.091
29	TMA Bahrain	Non deposit of deducted stamp duty and DPR funds – Rs. 332,983	0.332
30	TMA Bahrain	Unauthentic payment on account of tour- Rs. 0.700 million	0.700
31	TMA Bahrain	Non-deduction of Income Tax – Rs. 23,000	0.023
32	TMA Bahrain	Non deduction of Professional tax – Rs. 458,000	0.458
33	TMA Bahrain	Unauthentic payment of security amounting to Rs. 105,600	0.105
34	TMA Bahrain	Irregular award of contracts for - Rs. 700,000	0.70
35	TMA Bahrain	Overpayment due to wrong calculation – Rs. 128,608	0.128
36	TMA Barikot	Non -deposit of Stamp Duty and DPR Funds into Government treasury -Rs. 471,800	0.471
37	TMA Barikot	Non deposit of Professional tax– Rs. 604,100	0.604
38	TMA Barikot	Unauthentic payment on account of tour- Rs. 0.600 million	0.60
39	TMA Khwazakhela	Non recovery from the contractor of General Bus Stand – Rs. 844,150	0.844
40	TMA Khwazakhela	Non deposit of deducted stamp duty and DPR fund - Rs. 234,050	0.234
41	TMA	Non deduction of Professional tax – Rs. 294,000	0.294

	Khwazakhela		
42	TMA Khwazakhela	Non transfer of Pension Contributions - Rs. 1.685 million	1.685
43	TMA Matta	Overpayment due to wrong calculation – Rs. 401,133	0.41
44	TMA Matta	Unjustified advance payment on account of petty repair of work amounting to Rs. 703,006	0.703
45	TMA Matta	Non-deduction of Income Tax – Rs. 30,800	0.030
46	TMA Matta	Excess payment over and above the approved in Technical Sanction- Rs. 942,073	0.942
47	TMA Matta	Overpayment due to non-deduction of below rate Rs. 704,100	0.704
48	TMA Kabal	Loss due to non deposit of Stamp duty Rs. 327950	0.327
50	AD LG&RDD	Loss due to award of contracts on high rates	0.373
51	-do-	Overpayment due to allowing rates of MRS 2017 instead of MRS 2016	0.124
52	-do-	Overpayment due to allowing high rate of Polythene Water Tanks	0.552
53	-do-	Overpayment due to allowing inadmissible rate of HDPE Pipe	0.569
54	-do-	Non-deposit of Stamp Duty and DPR Fund	0.442
55	-do-	Irregular expenditure on purchase of firewood, stationary and others	0.966
56	-do-	Unauthentic expenditure on POL and repair of vehicle	0.310
	Secretary District Council	Overpayment of hotel charges due to wrong calculation	0.191
57	-do-	Unauthorized payment of TA/DA to District Nazim	0.081
58	-do-	Unauthentic payment from Pension Account	0.304
59	-do-	Unauthentic expenditure on POL and repair of vehicle	0.355
60	Marghazar	Non deposit of stamp duty	0.020
61	Odigram-2	Overpayment due to adjustment of below rate	0.128
62	-do-	Non deposit of stamp duty and DPR fund	0.019
63	Manglor West	Non deposit of stamp duty and DPR fund	0.018
64	Khazana	Non deposit of stamp duty and CRMS fee	0.009
65	Shingardar	Non deposit of stamp duty and DPR fund	0.009
66	Guratai	Non deposit of stamp duty and DPR fund	0.022
67	VC Gabral	Unauthentic payment on account of general cleanliness	0.138
68	-do-	Non deposit of stamp duty and DPR fund	0.016
69	Usho Matiltan	Overpayment due to adjustment of below rate	0.128
70	-do-	Loss due to award of contracts on high rates	0.053
71	-do-	Non deposit of stamp duty and DPR fund	0.028

72	-do-	Unauthorized expenditure on daily wage staff	0.040
73	Bahrain	Overpayment due to adjustment of below rates	0.329
74	-do-	Non deposit of stamp duty and DPR fund	0.024
75	Talegram	Non deposit of stamp duty and DPR fund	0.009
76	Ganajir	Non deposit of stamp duty and DPR fund	0.016
77	Roria	Non deposit of stamp duty and DPR fund	0.010
78	Tigdari	Unauthorized release of withholding tax	0.109
79	-do-	Non deposit of stamp duty and DPR fund	0.022
80	Tarogay	Non deposit of stamp duty and DPR fund	0.040
81	Topsin	Non deposit of forfeited amount into Government Treasury	0.084
82	Ningolay	Non deposit of stamp duty	0.005
83	Damghar	Non deposit of stamp duty and DPR fund	0.007
84	Sirsinai	Overpayment due to adjustment of below rate	0.102
85	-do-	Non deposit of stamp duty and DPR fund	0.019
86	Sambat	Overpayment due to adjustment of below rate	0.132
87	-do-	Non deposit of income tax	0.147
88	-do-	Non deposit of stamp duty and DPR fund	0.030
89	Wainai	Unauthorized expenditure without pre-audit	4.629
90	-do-	Loss due to award of contracts on high rates	0.139
91	-do-	Non deposit of stamp duty and DPR fund	0.020
92	Sinpora	Non deposit of stamp duty and DPR fund	0.013

Annexure-2
Para 2.5.2.1

Detail of Overpayment

S.No	Name	Designation	Nature of Leave	Rec: HPA	Rec: Conv:	Rec: UAA	Total (Rs.)
1	Shahida Parveen	Charge Nurse	8 days Exam:leave	2,581	1,290	-	3,871
2	Dr.Asghar Khan	Orthopaedic Suregon	06 days E/Leave	16,000	1,000	-	17,000
3	Dr.Asghar Khan	-do-	60 days dtudy Leave	160,000	10,000	-	170,000
4	Dr.Kiran Jamshid	Medical Officer	90 days Maternity leave	186,000	15,000	-	201,000
5	Ziaur Rahman	PHC Tech:(MP) EPI	20 days Umra Leave	6,666	1,904	667	9,237
6	Mudasar Khan	CT Radiology	24 days Umra Leave	7,999	2,285	800	11,084
7	Haleema	Dai	30 days umra leave	-	1,932	1,000	2,932
8	Ajab Khan	CT (Dental)	45 days Hajj Leave	15,000	4,284	1,500	20,784
9	Akram Khan	CT (Surgical)	45 days Hajj Leave	15,000	4,284	1,500	20,784
10	Muhammad Ibrahim	CT (Anaesthesia)	45 days Hajj Leave	15,000	4,284	1,500	20,784
11	Sarfaraz Khan	Senior Clerk	45 days Hajj Leave	-	4,284	1,500	5,784
12	Dr.Ali Akbar	P.Medical officer	6 days leave	12,400	1,000	-	13,400
13	-do-	-do-	5 days leave	10,000	806	-	10,806
14	-do-	-do-	6 days leave	12,400	1,000	-	13,400
15	Sidra Bibi	CT Cardiology	14 days Medical leave	4,516	1,289	-	5,805
16	-do-	-do-	7 days earned leave	2,258	644	-	2,902
17	Anjum Madeeha	CT Anaesthesia	45 days Maternity leave	15,000	4,284	-	19,284
18	Asif Shah	CT Cardiology	10 days Marriage leave	3,225	921	-	4,146
19	Barkat Ali	Charge Nurse	7 days earned leave	2,258	1,129	-	3,387
20	do-	Charge Nurse	5 day Medical	1,612	806	-	2,418

			Leave				
21	Bano Aziz	Charge Nurse	9 days earned leave	2,903	1,451	-	4,354
22	-do-	-do-	8 days leave	2,581	1,290	-	3,871
23	Dr.Muhammad Ayaz Khan	Medical Officer	5 days leave	10,333	833	-	11,166
24	Dr.Salvia Ikram	Gyanacologist	14 days Medical leave	36,129	-	-	36,129
25	Dr.Jamshid ali	Medical Officer	9 days examination leave	18,000	1,452	-	19,452
26	-do-	-do-	10 days examination leave	22,142	1,785	-	23,927
27	Dr.Muhammad Iqbal	Dental Surgeon	6 days leave	12,000	967	-	12,967
28	Asmat ali	Sweeper	14 days Medical leave	-	806	-	806
29	Ishrat	Charge Nurse	7 days earned leave	2,258	1,129	-	3,387
30	-do-	-do-	7 days earned leave	2,258	1,129	-	3,387
31	Khadija	Charge Nurse	30 days earned leave	10,000	5,000	-	15,000
32	-do-	-do-	8 days Medical Leave	2,581	1,290	-	3,871
33	-do-	-do-	7 days Marriage leave	2,258	1,129	-	3,387
34	-do-	-do-	6 days Medical leave	1,935	967	-	2,902
35	Dr.Sardawar Khan	Medical Officer	5 days leave	10,000	806	-	10,806
36	Saeedullah	Charge Nurse	10 days earned leave	3,226	1,612	-	4,838
37	Dr.Muhammad Nisar	Medical Officer	22 days umra leave	44,000	3,548	1,419	48,967
38	Muhammad Zahid	CT Dental	26 days Umra leave	8,383	2,027	838	11,248
39	Dr.Safia	Medical Officer	45+45(90 days Mat:Leave)	186,000	15,000	-	201,000
40	Dr.Aftab Ahmad	Medical Officer	40 days earned leave	82,666	11,666	-	94,332
41	Begum Libna	Charge Nurse	45 days Maternity leave	15,000	7,500	-	22,500
42	-do-	-do-	45 days	15,000	7,500	-	22,500

			Maternity leave				
43	Dr.Hafsa	Medical Officer	45+45(90 days Mat:Leave)	186,000	15,000	-	201,000
44	Dr.Shahzia	Medical Officer	30 days umra leave	62,000	5,000	2,000	69,000
45	Dr.Muhammad Ibrahim	Medical Officer	28 days Umra Leave	56,000	4,516	1,806	62,322
46	-do-	Medical Officer	30 days E/leave	62,000	5,000	-	67,000
47	Parveen Bakht	Charge Nurse	21 days umra leave	7,500	3,750	1,125	12,375
48	Raziat	Charge Nurse	21 days umra leave	7,500	3,750	1,125	12,375
49	Bakht Nauraq	Charge Nurse	45 days Maternity leave	15,000	7,500	-	22,500
50	Dr.Imranullah	Medical officer	15 days umra leave	33,214	2,678	1,071	36,963
51	Dr.Muhammad ali Jan	S.Medical Officer	31 days umra leave	62,000	5,000	2,000	69,000
52	Dr.Muhammad Saleem Khan	Medical Officer	40 days earned leave	82,000	7,500	-	89,500
53	Abdul Wahab	CT Surgical	29 days umra Leave	10,000	2,856	1,000	13,856
54	Shahidullah	OT Orderly	6 days exam: leave	-	498	-	498
55	Dr.syed Noor Islam Shah	Medical Officer	7 days eare leave	14,466	1,166	-	15,632
56	-do-	-do-	20 days Umra Leave	40,000	3,225	1,290	44,515
57	Nagina Begum	Charge Nurse	9 days Medical leave	2,903	1,451	-	4,354
58	Dr.Abdullah	Dental Surgeon	9 days examination leave	19,928	1,607	-	21,535
59	Akhlaq Hussain	Charge Nurse	60 days Medical leave	20,000	10,000	-	30,000
60	Nazia Amwaj	Charge Nurse	90 days Maternity leave	30,000	15,000	-	45,000
61	Dr.Saeedullah	P.Medical officer	14 days umra leave	28,000	2,258	903	31,161
62	Dr.Sangeeta Rabbi	Medical officer	13 days umra leave	26,866	2,166	666	29,698
63	Rahmani Gul	CT Dental	40 days umra leave	10,472	2,991	1,047	14,510
64	-do-	-do-	40 days earned	10,472	2,991	-	13,463

			leave				
65	Khan Bahadar	CT Pharmacy	47 days Hajj leave	15,483	4,422	1,548	21,453
66	Muhammad Kamran	Chowkidar	15 days umra leave	-	934	483	1,417
67	Hashmat ali	PHC Tech:(MP) MT	22 days umra leave	9,032	2,579	903	12,514
68	Anwarul Haq	PHC Tech:(MP) EPI	22 days umra leave	7,333	2,094	733	10,160
69	Dr.Waqar Ali Khan	Medical Officer	30 days leave	62,000	5,000	-	67,000
70	Rukhsana	Charge Nurse	7 days Marriage leave	2,258	1,129	-	3,387
71	Muhammad Sohail	Laundry Attendant	15 days umra leave	-	863	484	1,347
72	Muhammas Asmatullah	CT (Pathology)	30 days umra leave	10,000	2,856	1,000	13,856
73	Dr.Ihsan ali Khan	Medical Officer	9 days earned leave	18,600	1,500	-	20,100
74	Janat Mahal	PHC Tech:(MCH)	7 days earned leave	2,333	645	-	2,978
75	Muhammad Nabi	CT Pharmacy	7 days earned leave	2,333	645	-	2,978
76	Dr.Faizur Rahman	Children Specialist	6 days	15,584	967		16,551
77	Shakeela	Charge Nurse	6 day leave	2,000	1,000	-	3,000
78	Dr.Imran	Medical Officer	7 days earned leave	14,000	1,129	-	15,129
79	Dr.Hamza Khan Danish	Medical Officer	10 days earned leave	22,142	1,785	-	23,927
80	Dr.Ali Murad	Medical Officer	21 days umra leave	46,500	3,750	1,500	51,750
81	Sonia Hamid	Charge Nurse	45 days Maternity leave	15,000	7,500	-	22,500
82	Bushra Bibi	Charge Nurse	45 days Maternity leave	15,000	7,500	-	22,500
83	-do-	-do-	45 days Maternity leave	15,000	7,500	-	22,500
84	Farida	Charge Nurse	45 days Maternity leave	15,000	7,500	-	22,500
85	Dr.Azizur Rahim	Medical Officer	35 days Medical leave	72,333	5,833	-	78,166
86	Nadeema sayed	PHC	90 days E/Leave	30,000	8,568	-	38,568

		Tech:(MCH)					
87	Dr.Farmanullah	Medical Officer	19 days umra leave	48,857	3,392	1,357	53,606
88	NOWREEN SYED	PHC Tech:(MCH)	15 days umra leave	4,839	1,381	484	6,704
89	Dr.Shabnam	Medical Officer	7 days Medical Leave	14,000	1,129	-	15,129
90	Dr.Ihsanullah	Medical Officer	9 days examination leave	18,000	1,452	-	19,452
91	Kaloom	Charge Nurse	6 days exam: leave	1,999	967	-	2,966
92	Shahi room	CT Surgical	17 days umra leave	6,071	1,566	607	8,244
93	Dr.Sharafat Bilanad	Medical Officer	45 days Hajj Leave	91,333	-	2,946	94,279
94	Bibi Haleema	PHC Tech:(MCH)	30 days umra leave	10,000	2,856	1,000	13,856
95	Shamim Akhtar	PHC Tech:(MCH)	45 days Maternity leave	14,516	4,145	-	18,661
96	Dr.Naheed Akhtar	Medical Officer	7 days eare leave	14,000	-	-	14,000
97	Gohar ali	Cleaner	30 days umra leave	-	1,785	1,000	2,785
98	Muhammad Ibrar	CT (Anaesthesia)	30 days umra leave	10,000	2,856	1,000	13,856
99	Zeenat Begum	PHC Technician(MCH)	45 days Maternity leave	15,000	5,718	-	20,718
100	Dr.M.Awais Khan	Dental Surgeon	5 days leave	10,000	806	-	10,806
101	Sultan Mahmood	Chowkidar	15 days Medical Leave	-	892	-	892
102	Dr.Tabassum Ikram	Gynaecologist	30 days umra leave	80,000	5,000	2,000	87,000
103	LILA SHAHEEN	Charge Nurse	30 days umra leave	10,000	5,000	-	15,000
104	Bashir Ahmad	CT Pharamcy	23 days Umra leave	7,419	2,118	741	10,278
105	Zahid Ali Khan	PHC Tech:(MP)MT	25 days umra leave	8,064	2,303	806	11,173
106	Muhammad Israr Khan	PHC Tech:(MP)MT	24 days Umra Leave	8,571	2,448	774	11,793
107	MAHI UD DIN	PHC Tech:(MP)	20 days Umra Leave	6,451	1,842	645	8,938

		Malria					
108	Sanaullah	S.PHC Tech:(MP)	20 days Umra Leave	6,452	3,225	968	10,645
109	Fazal Mabood	Laboratory Attendant	16 days umra leave	-	997	516	1,513
110	MISS:SHAKILA	PHC Tech:(MCH)	25 days umra leave	8,929	-	892	9,821
111	Fazal Rahman	PHC Tech:(MP)EPI	25 days umra leave	8,064	2,303	806	11,173
112	Naheed Akhtar	PHC Tech(MCH)	45 days Maternity leave	14,516	4,145	-	18,661
113	Shah Zeenat	Dai	120 days idat leave	-	7,140	-	7,140
114	Dr.Ahmad ali	Medical Officer	4 days leave	9,290	645	-	9,935
115	Nasib Zada	Ward orderly	10 days earned leave	-	623	-	623
116	Abidun Nisa	PHC Tech:(MCH)	6 days earned leave	1,935	552	-	2,487
117	Shagufta Bibi	Dai	10 days earned leave	-	595	-	595
118	Ihsan ali	Ward orderly	25 days umra leave	-	1,725	893	2,618
119	Mahboob Ali	PHC Tech:(MP) EPI	28 days Umra Leave	10,000	2,856	1,000	13,856
120	Sahbana Shaheen	PHC Tech:(MCH)	20 days Umra Leave	6,667	-	667	7,334
121	Bakht Jehan	Dai	45 days Hajj Leave		2,898	1,500	4,398
122	Rahmat Alam	PHC Tech:(MP) MT	26 days Umra leave	8,387	2,395	838	11,620
123	Asmat Amir	PHC Tech:(MP) MT	30 days Medical leave	10,000	2,856	-	12,856
124	Taskeen anwar	PHC Tech:(MCH)	48 days Hajj leave	15,806	4,514	1,580	21,900
125	Gul Zarin	PHC Tech:(MP) Mal	45 days Hajj Leave	15,000	4,284	1,500	20,784
126	MEHNAZ RAHIM	PHC Tech:(MP) MT	25 days umra leave	8,928	2,550	892	12,370
127	SAEED ULLHA	PHC	45 days Hajj	15,000	4,284	1,500	20,784

		Tech:(MP) MT	Leave				
128	Samiullah	PHC Tech(MP) EPI	3 days E/Leave	968	276	-	1,244
129	Muhammad Anwar	PHC Tech:(MP) MT	30 days Umra leave	10,000	2,856	1,000	13,856
130	Menhad Begum	Dai	45 days Maternity leave	-	2,898	-	2,898
131	-do-	-do-	45 days Maternity leave	-	2,898	-	2,898
132	Mukhtiar Ahmad	PHC Tech:(MP) EPI	14 days Medical leave	4,999	1,428	500	6,927
133	-do-	-do-	42 days (3 time)	14,000	3,998	-	17,998
134	-do-	-do-	14 days Medical leave	4,516	1,381	451	6,348
135	Saifullah	PHC Tech:(MP)	20 days Umra Leave	6,451	1,843	645	8,939
136	Jamshid ali	Ward orderly	30 days umra leave	-	1,932	1,000	2,932
137	Dr.Asif Naseem	Medical Officer	15 days umra leave	36,000	-	1,000	37,000
138	Asmat Amir	PHC Tech:(MP) FMT	28 days Umra Leave	10,000	2,856	1,000	13,856
139	Dr.Faizullah Khan	Medical Officer	15 days umra leave	36,000	-	1,000	37,000
140	Mumtaz Ali	PHC Tech:(MP) EPI	3 days Exam:Leave	4,836	1,381	161	6,378
141	Dr.Ishaq Ali Khan	Medical Officer	30 days umra leave	72,000	-	2,000	74,000
142	Muhammad Rahman	PHC Tech:(MP) MT	22 days umra leave	7,333	-	733	8,066
143	Akhtar Shah	PHC Tech:(MP)EPI	6 days earned leave	2,000	571	-	2,571
144	Bakht raja	PHC Technician(M CH)	6 days Medical leave	1,935	553	-	2,488
145	-do-	-do-	45 days Maternity leave	15,000	5,718	-	20,718
146	-do-	-do-	45 days Maternity leave	15,000	5,718	-	20,718

147	-do-	-do-	4 days earned leave	1,333	381	-	1,714
148	Dr.Tariq Naseem	Medical Officer	4 days leave	9,600	666	-	10,266
149	Shafun Nisa	PHC Tech:(MP)	7 days Medical Leave	2,258	645	-	2,903
150	-do-	-do-	7 days Medical Leave	2,258	645	-	2,903
151	Saeedur Rahman	PHC Tech:(MP)	10 days Medical leave	3,226	921	-	4,147
152	Arafat Begum	PHC Tech:(MP)EPI	30 days umra leave	10,000	2,856	1,000	13,856
153	Muhammad Ayaz	PHC Tech:(MP) MT	30 days umra leave	10,000	2,856	1,000	13,856
154	Muhammad Ayaz	Ward orderly	15 days umra leave	-	893	500	1,393
155	HAMIDA BEGUM	Dai	10 days earned leave	-	690	-	690
156	Iqbal Begum	PHC Technician(M CH)	7 days earned leave	2,258	645	-	2,903
157	Fazal Aziz	CT Radiology	18 days Umra leave	6,000	1,713	600	8,313
158	Hashmat ali	PHC Tech:(MP) MT	7 days earned leave	2,258	645	-	2,903
159	-do-	-do-	6 days earned leave	2,143	612	-	2,755
160	Muhammad Nisar	Chowkidar	19 days umra leave	-	-	612	612
	Total			2,966,286	459,633	71,522	3,477,441

Annexure-03**Para 2.5.2.4****Detail of Honoraria**

S.No	Name of official	Designation	Aug-18	Apr-19 (Rs.)
1	Muhammad Fawad	ADC	55,570	55,570
4	Ahmed Sher	P.S	46,470	46,470
5	Mushtaq Ali	Programmer	48,770	51,070
6	Akbar Ali	Planning Officer	64,870	67,170
7	Ghani Rehman	Assistant	40,190	47,170
8	Alamgir	Assistant	46,270	47,790
10	Qaiser Ali	Asst Programmer	24,990	26,510
11	Anwar Hussain	Comp operator	31,070	32,590
12	Naeem Ahmed	Comp operator	26,510	28,030
13	Habib Ur Rahman	Comp operator	20,430	21,950
14	Sikandar Hayat	Comp operator	28,030	29,550
15	Murad Ali	Comp operator	24,990	26,510
16	Abdul Nasir	Comp operator	20,430	21,950
17	Samiullah	stenographer	44,430	45,600
18	Zahoor Ahmed	Senior Clerck	19,860	21,030
19	Zafar Ali	Senior Clerck	31,560	35,630
20	umer Ali	J.C	18,730	19,610
27	Haider Ali		13,120	13,510
28	Amir Badshah		13,120	13,510
29	Muhammad Darwash		23,760	24,260
30	Muhammad Darwash		20,020	20,460
31	Sharifullah		14,300	14,740
32	Haroon Rashid		12,340	12,730
33	Wail ullah		12,980	11,600
34	Kishwar Ali		10,260	15,620
36	Hazart Ali		15,100	15,660
		Total	728,170	766,290

ANNEXURE-4
Para 2.5.2.5

NON DEDUCTION OF HRA AND CONVEYANCE ALLOWANCE

S.No	Particular	Name of officials/ Officers	HRA	Mont hs	Amount	Cony	Mont hs	Amount	Total (Rs.)
1	850600	SHER SHAH KHAN	1413	12	16,956		12	-	16,956
2	358906	SOHRAB AHMAD	1,961	12	23,532	2,856	12	34,272	57,804
3		FEROZ KHAN	1503	12	18,036	1,932	12	23,184	41,220
4	BHU Ktanai	FazalGhafar	1961	12	23,532	2,856	12	34,272	57,804
5	BHU Ktanai	KalsoomBiBi	1961	12	23,532	2,856	12	34,272	57,804
6	BHU Ktanai	AlamIqbal	1413	12	16,956	1,785	12	21,420	38,376
7	BHU Ktanai	D Zahir Shah		12	-	5,000	12	60,000	60,000
8	BHU GulBagh	ShagufthaBiB i	1500	12	18,000	1,503	12	18,036	36,036
9	BHU GulBagh	NusratBiBi	1500	12	18,000	1,503	12	18,036	36,036
10	CH Khwarzakhe la	Uzma Mir	4433	12	53,196	5,000	12	60,000	113,196
11		MUHAMMA D IKRAM	5810	12	69,720		12	-	69,720
12	BHU Kishawara	DrAsifNasim	4433	12	53,196	5,000	12	60,000	113,196
13	BHU Kishawara	Musharif Khan	1413	12	16,956	1,785	12	21,420	38,376
14	BHU Kishawara	NaheedAkhta r	1,961	12	23,532	2,856	12	34,272	57,804
15	BHU Durshkhel a	Muhammad Anwar	1,961	12	23,532	2,856	12	34,272	57,804
16	BHU sherpalam	DrMajid Khan	4,433	5	22,165	5,000	5	25,000	47,165
17	do	Dr Zia ullah	4,433	2	8,866	5,000	2	10,000	18,866
18	BHU Gualarai	Dr Ahmed ali		12	-	5,000	12	60,000	60,000

19	BHU Gualarai	NIAMAT ALI KHAN	1,961	12	23,532	2,856	12	34,272	57,804
20	do	Shehnaz	1,503	12	18,036	1,000	12	12,000	30,036
21	do	Asif	1,413	12	16,956	1,785	12	21,420	38,376
22	BHU Kozshawar	Asghar khan	1,961	12	23,532	2,856	12	34,272	57,804
23	THQ Matta	Dr SALVIA IKRAM	5,810	12	69,720	-	12	-	69,720
24	THQ Matta	Shabana	2,727	12	32,724	-	12	-	32,724
25	CH Barikot	Ilhamraza	4,433	12	53,196	5,000	12	60,000	113,196
26	BHU Bar Shawar	FazalArif	4,433	4	17,732	5,000	4	20,000	37,732
27		tariq	4,433	2	8,866	5,000	2	10,000	18,866
28	BHU sigram	SARTAJ BEGUM	1,503	12	18,036	-	2	-	18,036
29	BHU sigram	MUSLEEM KHAN	1,413	12	16,956	-	2	-	16,956
30	BHU ranyal	Aqil khan	1,961	12	23,532	2,856	12	34,272	57,804
31	BHU Dehri	Miss NASEEM BEGUM	1,961	12	23,532	2,856	24	68,544	92,076
32	BHU Dehri	Miss NASEEM BEGUM	1,146	12	13,752		12	-	13,752
33	BHU Rahatkot	Shah wali khan	4,433	12	53,196	5,000	12	60,000	113,196
Total									1,746,241

Annexure-5
Para 2.5.2.6

Non supply of Medicines and Non imposition of penalty

Name of firm	Page	Name	QTY	rate	Amount (Rs.)	supp order no	date	Required (Rs.)
Zafa	27	Tab Tamitaza 40 mg	32600	2.3	74,980	12050	10.6.2019	2,249
Bosh Pharma	197	Tab Calamox 375	16329	7.9	128,999	13005	18.6.2019	3,870
Bosh Pharma	197	Tab Calamox 375	100000	7.9	790,000	11740	27.5.19	55,300
Bosh Pharma	197	Tab Calamox 375	12764	7.9	100,836	13005	18.6.2019	3,025
Asetlas	217	Astetaxm 500 MG	33000	23.97	791,010	diff bill		55,371
Asetlas	215	Astetaxm 500 MG	8000	25.97	207,760	12298	11.6.19	6,233
Asetlas	215	Cefetroxine 500 mg	4000	25.97	103,880	12298	11.6.19	3,116
Asetlas	215	Cefetroxine 500 mg	2000	25.97	51,940	12298	11.6.19	1,558
Asetlas	215	Cefetroxine 500 mg	16000	25.97	415,520	12298	11.6.19	12,466
	Nil	Tab Droaverine 40 mg	84510	1.59	134,371	12095	10.6.19	4,031
		Astetaxm 500 MG	1000	23.97	23,970	12123	10.6.19	719
		Astetaxm 500 MG	1000	23.97	23,970	12123	10.6.19	719
	147	Astetaxm 1000 MG	4500	33.97	152,865	796	10.1.19	10,701
Zafa	27	Tab Famtaza 40mg	20000	23	460,000	3242	20.2.19	32,200
Zafa	27	Tab Famtaza 40mg	10000	23	230,000	11728	20.5.19	16,100
BSN	187	POP Bandages 10 CM	2000	55.65	111,300	12383	12.6.2019	3,339
Global	159	Transolide 250 mg	5000	9.7	48,500	11744	27.5.19	1,455
NabiQasim	92	Zynq syrup 60 mo	10000	22.85	228,500		12.6.19	6,855
FDL	189	infinetromdozol 100ml	11000	19	209,000			6,270

		TB Control			725,915			21,777
Total					5,013,316			247,354

Lat supply of Medicines

Name of Firm	Page	Name	QTY	rate	Amount (Rs.)	supp order no	date	R Date of supply	actual date	delay days	Panelty (Rs.)
GSK	145	Tab Septran	750	636	477,000	3250	20.2.19	19.3.19	30.4.19	40 days	14,310
GSK	147	Tab Septran	1500	330	495,000	3250	20.2.19	19.3.19	30.4.19	40 days	14,850
GSK	149	Tab Septran	20000	32	640,000	3250	20.2.19	19.3.19	30.4.19	40 days	19,200
Abbott	144	Ibuprofen 400 mg	400000	2.04	816,000	3239	20.2.19	18.6.19			57,120
Stanley		Stanley diff items			2,973,000	11699	27.5.2019	20.2.19	10.7.19	150 days	208,110
paktexin dustrust		paktexin dustrust			538,220	755	10.1.19	9.2.19	25.4.19	100 days	37,675
Accetalas		diff medicines			167,820	18394	19.12.2018	18.1.2019	Unkown		11,747
Stallion Pharmac	99	Cap Stamox 250 mg	34600	2.73	94458	18399	19.12.18	18.1.19	29.3.2019	75 days	6,612
Asetlas	219	astexone 1000mg	2000	33.97	67,940	18374	19.12.2018				4,756
Asetlas	219	Diff medicines			335,640	18334	19.12.18	18.1.19	19-Jul	200 days	23,495
Total					6,767,078						397,875

Annexure-6**Para 2.5.2.9****Detail of Medicines without DTL**

S.No	Name of Firm	Name of Items	Qty	Rate	Amount
					(Rs.)
179	Surgipharma	InjMetroclependa 20	8,000		
147	GSK	Tab Septran DS	150,000	3.3	495,000
147	GSK	Tab Septran DS	200,000	3.3	660,000
21	Getz	Isofulrine 100mg	300	1305	391,500
23	Getz	InjTremodol	6,000	13	78,000
27	Zafa	Tab Tamitaza 400 mg	50,000	2.3	115,000
41	stanlypharma	Tab Paractamol500 mg	430,000	0.7	301,000
	GSK	SuspSeptran DS	20,000	32	640,000
54	stanlypharma	sypBroxci	16,500	25	412,500
167	CiberPharma	Cetrazin	16,000	19.1	305,600
221	astalline	sypcifoaxime	10,000	66	660,000
225	Kizenpharma	sypClarect DS 60ml Clthomycin	1,556	217.18	337,932
279	Novided	Tab Diclufinicsodum 50 mg	35,000	4.48	156,800
163	MS Doves Pharma	Tab Don piradom	200,000	0.66	132,000
161	MS Doves Pharma	sypKetotifen	10,000	27.85	278,500
144	Abottpharama	Tab Ibrufen 400 mg	200,000	2.04	408,000
145	GSK	CetrimyzolCeptran plus	300,000	1.59	477,000
123	Zafa	Atenulol	300,000	0.71	213,000
75	Novided	Cetrazin 10 mg	200,000	0.4	80,000
					6,141,832

Annexure-7**2.5.2.10****Detail of current bank accounts**

S.No.	Name of bank and branch	Account title	Bank account No.	Balance in the account as on 31.12.2018 (Rs.)	Minimum admissible profit @ 2%(Rs.)	Balance in the account as on 30.06.2019 (Rs.)	Minimum admissible profit @ 2% (Rs.)	Total minimum admissible profit during 2018-19 (Rs.)
1	NBP Saidusharif	Deputy Commissioner	4044983042	93,962,730	1,879,255	51755830	1035116.6	2,914,371
2	Bank of Khyber Matta	Tehsildar Matta	00527-00-8	6,454,675	129,094	40,961,472	819,229	948,323
3	Bank of Khyber Kabal	Tehsildar Kabal	0		0	264,301,182	5,286,024	5,286,024
4	Bank of Khyber saidusharif	Tehsildar Babozai	05908-00-8	91,433,124	1,828,662	87,428,755	1,748,575	3,577,238
5	BOK Bank Square	Tehsildar Babozai	00374-00-0	59,350,067	1,187,001	66,570,382	1,331,408	2,518,409
6	NBP Saidusharif	Tehsildar Barikot	4061277176	5,665,729	113,315	4,661,687	93,234	206,548
7	BOK	AC Barikot	00177-00-7	44,683,907	893,678	14,068,844	281,377	1,175,055
Total					6,031,005		10,594,963	16,625,968

Annexure-8
2.5.3.1

Detail of Non deposit of Govt: Receipts

S.No	Name of center	Amount (Rs.)
1	Cat D Hospital Khwazakhela	571,357
2	Cat D Hospital Khwazakhela	499,559
3	Cat D Hospital Khwazakhela	386,817
4	Cat D Hospital Khwazakhela	517,091
5	POP Kalam Hosptial	8,100
6	Bandai swat	8,440
7	BHU sher palam for the month of march	5,000
8	BHU Laikot	51,070
9	CD Shaho	1,630
10	BHU Dehrai	16480
11	CD Cham Garai	6210
12	CD utror	4320
13	CD Usho	2370
14	RHC Deolai	23241
15	Kalam	88056
16	Matta	77900
17	Barikot	25000
	Total	2,292,641

2.5.3.5

Detail of less deduction of Income Tax

S.No	Name of Firm	cheque No. & date	Amount (Rs.)	Income tax deduction required @4%	Income tax deducted	Diff (Rs.)
1	Bosh Pharma	0893567 26.6.19	128,999	5,160	-	5,160
2	various firms	0893567 26.6.19	268,855	10,754		10,754
3	various firms	0893604 26.6.19	590,000	23,600		23,600
4	various firms	0893602 26.6.19	907,855	36,314	12,337	23,977
5	various firms	0893367 25.6.19	3,994,890	159,796	130,190	29,606
6	various firms	0893367 25.6.19	1,935,914	77,437		77,437
7	various firms	0893367 25.6.19	2,579,301	103,172	25,225	77,947
8	various firms	0893366 25.6.19	6,307,130	252,285	84,240	168,045
9	various firms	0893366 25.6.19	1,495,820	59,833		59,833
10	various firms	0807728 24.4.19	2,103,020	84,121	38,220	45,901
11	various firms	0807680 19.4.19	568,900	22,756	6,480	16,276
12	various firms	0807647 18.4.19	394,209	15,768		15,768
13	various firms	0807645 184.19	859,000	34,360		34,360
14	various firms	807630	1,297,000	51,880		51,880
15	various firms	0807627 18.4.19	366,180	14,647		14,647
16	various firms	0807627 18.4.19	683,040	27,322		27,322
17	various firms	0807627 18.4.19	192,580	7,703		7,703

18	various firms	0807627 18.4.19	161,910	6,476		6,476
19	various firms	0807627 18.4.19	210,080	8,403		8,403
20	various firms	0807627 18.4.19	723,139	28,926		28,926
21	various firms	808194 31.5.19	3,720,150	148,806		148,806
22	various firms	808193 31.5.19	2,010,000	80,400		80,400
23	various firms	0808184 31.5.19	406,800	16,272		16,272
24	various firms	0808184 31.5.19	2,973,000	118,920		118,920
25	Novamed	0808184 31.5.19	1,034,900	41,396		41,396
26	various firms	0808167 30.5.19	4,118,700	164,748	80,560	84,188
	Total		40,031,372			1,224,003

Annexure- 10
2.5.3.6

DETAIL OF NON- CREDIT OF PROFIT INTO GOVERNMENT TREASURY
Detail of Bank Profit

S.No	Particular	Profit Amount (RS.)
01	31.12.2010	20,504.97
02	30.6.2011	40,733.89
03	31.12.2011	239,156.46
04	30.06.2012	616,864.66
05	31.12.2012	1,075,806.60
06	30.6.2013	1,015,080.86
07	31.12.2013	893,647.19
08	30.06.2014	885,815.41
09	31.12.2014	785,867.61
10	30.06.2015	557,444.07
11	31.12.2015	645,003.77
12	30.06.2016	455,633.23
13	31.12.2016	400,052.59
14	30.06.2017	397,450.80
15	31.12.2017	438,630.63
16	AC Bahrain Account	329,927
17	AC Khwazakhela	62,229
Total		8,859,848.74

Annexure-11**Para No. 2.5.4.1****Detail of Expenditure**

SNo	Paid to	Particular	Amount (Rs.)
1	AC KABAL	Establishment of Saidusharif Air Port at kanju	6,779,579
2	AC Bahrain	Ungradation of Road from Chakdara to Madayan	12,101,485
3	do	Do	679,540
4	AC Kabal	Add amont required for land saidusharif (P-I) Air Port	116,577,852
5	AC Matta	Land compensation for the purpose of const of Bagh Dehri Flow Irrigation	10,000,000
6	AC Matta	Do	32,043,293
7	AC Babozai	Land for Government Degree College Maingora	14,655,092
8	AC K.khela	Const of Bridge	295,176
9	AC Kabal	Add amont required for land saidusharif (P-I) Air Port	384,683,382
10	AC Bahrain	Acquisition of land for Gorkin Matiltain Hdro Project	11,012,625
11	AC matta	Rescue 1122 Tehsil Matta	3,546,802
		Total	592,374,826

Annexure-12
2.5.4.4

Illegal occupation of Government accommodations

S.No	Detail of Accommodation	Particulars of occupants	Period	Estimated Rent per month (Rs.)	Total Rent (Rs.)
1	Quarter at BHU Gulibagh Swat	NGO DKT	01 Years	5,000	60,000
2	Quarter at BHU Gowalerai	Police personnel	-do-	5,000	60,000
3	Doctor Bunglow at BHU Rahat Kot	NGO running Private Vocational Center	-do-	15,000	180,000
4	Doctor Bunglow at BHU Shalpin	Police Personnel	-do-	15,000	180,000
5	Doctor Bunglow No.3 at CH Barikot	Mr. Faheem AAC	-do-	15,000	180,000
6	doctor banglow Kabal hospital	IRC	-do-	15,000	180,000
7	BHU Fatehfure	Population department	-do-	5000	60,000
8	Bungalow No. at THQ Matta	Judge	-do-	15,000	180,000
9	Bungalow No. at THQ Matta	Judge	-do-	15,000	180,000
10	05 number Quarters at CH Kalam	School teachers	-do-	5000	60,000
11	Quarter at BHU Islampur	Police personnel	-do-	5,000	60,000
Total					1,380,000

Annexure-13

Para No. 3.5.1.1

Detail of Cash Payment

S.No	Months	Pay in cash (Rs.)
1	Month of July 2018	293,419
2	Month of Aug-18	803,241
3	Month of Sep-18	323,578
4	Month Oct-18	845,261
5	Month Nov-18	738,572
6	Month Dec-18	735,505
7	Month Jan-19	289,729
8	Month Feb-19	312,334
9	Month Mar-19	312,453
10	Month Apr-19	312,453
11	Month May-19	816,417
12	Month Jun-19	1,191,993
Total		6,974,955

Annexure-14
Para No. 3.5.1.1

Detail showing Un-authorized payment for non-schedule items without rate analysis

S. #	Scheme Name	Name of Contractor	E/ cost	Expenditure (Rs.)
1	Installation of solar Road lights from Police Line chowk to Fizaghat Park	MS TSK Engineering international PVT LTd	12,890,000	3,340,000
2	Installation of solar Road lights from PTDC Hotel to Grid Station Mingora	M/S Cititek (Pvt.) Limited.	18,270,000	2,061,000
3	Installation of solar Road lights from Qamber Bypass Chowk to Sindh Police Line Mingora	MS Ali Haider& Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	25,790,000	5,055,000
4	Installation of solar Road lights from Commissioner Office Saidu Sharif to NishatChowk Mingora	MS TSK Engineering internatinal PVT LTd	23,640,000	14,680,000
5	Installation of solar Road lights at Mingora City (Package -1)	MS Total Engineering Solutions	19,348,600	8,610,300
6	Installation of solar Road lights at Mingora City (Package -2)	MS Total Engineering Solutions	19,348,600	10,071,000
7	Installation of Solar Garden lights at Old Fizaghat Park	MS Ali Haider& Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	2,900,000	1,641,000
8	Installation of Solar Garden light at Shahuda Park Colony at Saidu Sharif	MS Ali Haider& Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	5,440,000	2,342,000
9	Purchase of Hino Lifter for the repair of Solar Road Lights for TMA Babuzai	MS Al-Haj FAW Motors (PVT) Limited	6,000,000	4,500,000
Total			133,627,200	52,300,300

Annexure-15
Para No. 3.5.1.1

Detail of bills of TMA Kabal

S.No	Name of Scheme	Name of Contractor	E.cost	Remarks (Rs.)
3	DWSS VC Shah Dehari	M.Fayaz	0.241	62.11
4	DWSS VC Lower Devlai	Nipkhel Const:	0.292	64
5	Pvt of Street at Mohallah Ghata Hujra	Khan bahadar	0.98 m	40.60
11	Cutting of road at VC totano bandi	Jamayal	0.68	51.01
18	Improvement of road PCC at VC Manja	Khan Bahadar	1.01	46.75
19	DWSS at SigramUCKuza bandi	Fazal Mabood	0.29	0.90
24	DWSS/HDPE VC Dardayal	Jamayal Brother	0.975	66.01
25	DWSS S/F of HDPE Pipe	M.Fayaz	0.487	64.30
29	DWSSat vc dagai	M/S Consolidated builders	1.64	64.57
36	DWSS /Tube well bores UC hazara	Fazal Mabood	1.58	43.00
38	DWSS /Tube well VC lower devlai	Haidar Ali	1.41	41.15
39	Pvt: of street at madina colony	Khan bahadar	1.5	41.60
47	DWSS (S/Fof HDPE Pipe)UC De0lai	NIakpkhel	0.585	65.33
48	DWSS (S/Fof HDPE vc taghama	Fazal mabood	0.682	62.90
52	Cutting of road uc totano bandi	Shah sawar	0.390	58.10
			11.229	

Annexure-16**Detail of Banks Accounts of TMA Mingora during the year 2018-19**

S.No.	Name of Banks	Status	Accounts No.	Closing Balance on 30.06.2019 (Rs.)
1.	ABL (NishatChowk)	PLS	27577880017	255034.16
2.	ABL (Main Bazar)	-do-	2165750214	1443.11
3.	Askari Bank	-do-	1650500386	1752123.89
4.	Bank of Khyber	-do-	01226-00-2	8219728.05
5.	Bank of Khyber 30% Share ADP	-do-	06449-00-1	26653.00
6.	Bank of Khyber (Islamic)	-do-	00657-00-4	97874.16
7.	Bank of Khyber (Main Bazar)	-do-	00897-00-4	10474858.89
8.	Bank Al-Falah	-do-	0078-1003218238	8673592.57
9.	Bank Al-Falah (Islamic)	-do-	5628-5000578798	7686.05
10.	HBL (Bank Square)	-do-	0221-79012621-01	862676.12
11.	NBP (Bank Square)	-do-	3055318956	19896.99
12.	NBP (Main Branch)	-do-	4045001967	271.37
Total				30391838.36

Annexure-17

Detail showing non-deduction of income tax and stamp duty

S. No	Scheme Name	Name of Contractor	E/ cost (Rs.)	Expenditure (Rs.)	Income tax(Rs.)	S. duty (Rs.)	Total (Rs.)
1.	Construction of Group Latrines at Mingora city	M/S Bahir Ahmad, Government Contractor	11,000,000	9,041,000	678,075	18750	696,825
2.	Renovation of Shuhada Park College Colony Saidu Sharif	M/S Bahir Ahmad, Government Contractor	13,920,000	5,270,000	395,250	18750	414,000
3.	Installation of solar Road lights from Police Line chowk to Fizaghat Park	MS TSK Engineering International PVT LTD	12,890,000	3,340,000	250,500	18750	269,250
4.	Installation of solar Road lights from PTDC Hotel to Grid Station Mingora	M/S Cititek (Pvt.) Limited.	18,270,000	2,061,000	154,575	18750	173,325
5.	Installation of solar Road lights from Qamber Bypass Chowk to Sindh Police Line Mingora	MS Ali Haider & Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	25,790,000	5,055,000	379,125	18750	397,875
6.	Installation of solar Road lights from Commissioner Office Saidu Sharif to Nishat Chowk Mingora	MS TSK Engineering International PVT LTD	23,640,000	14,680,000	1,101,000	18750	1,119,750
7.	Installation of solar Road	MS Total Engineering	19,348,600	8,610,300	645,773	18750	664,523

	lights at Mingora City (Package -1)	Solutions					
8.	Installation of solar Road lights at Mingora City (Package -2)	MS Total Engineering Solutions	19,348,600	10,071,000	755,325	18750	774,075
9.	Installation of Solar Garden lights at Old Fizaghat Park	MS Ali Haider& Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	2,900,000	1,641,000	123,075	6250	129,325
10.	Installation of Solar Garden light at Shahuda Park Colony at Saidu Sharif	MS Ali Haider& Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	5,440,000	2,342,000	175,650	18750	194,400
11.	Construction of walking tracks at shagaiSaidu Sharif	MS Ali Haider& Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	8,062,000	3,539,000	265,425	18750	284,175
12.	Purchase of Hino Lifter for the repair of Solar Road Lights for TMA Babuzai	MS Al-Haj FAW Motors (PVT) Limited	6,000,000	4,500,000	337,500	18750	356,250
13.	Installation of Fiber Glass/Waiting sheds various Places in	MS Khan Bahadar	1,042,000	750,000	56,250	1850	58,100

	Mingora City						
	Total		167,651,200	70,900,300	5,317,523	214,350	5,531,873

Annexure-18**Detail of outstanding dues of Rent of shop**

S. No.	Name of Allottee	Shop No.	Rent / Month	Months	Total Outstanding dues (Rs.)
1.	Mr.Khizar Hayat Khan	1	14,805	15	222,075
2.	Mr.Khizar Hayat Khan	2	13,905	15	208,575
3.	Mr.Khizar Hayat Khan	9	13,905	15	208,575
4.	Mr.Khizar Hayat Khan	19	13,905	15	208,575
5.	Mr.AsadUllahLkhan	3	14,805	15	222,075
6.	Mr.AsadUllahLkhan	4	14,805	15	222,075
7.	Mr.AsadUllahLkhan	7	13,905	15	208,575
8.	Mr.AsadUllahLkhan	8	13,905	15	208,575
9.	Mr.AsadUllahLkhan	14	13,905	15	208,575
Total					1,917,675

Annexure-19

Detail of Non-imposition of penalty for delay/non completion of developmental schemes

S.No.	Scheme Name	Name of Contractor	E/ cost	Date of work order	Req. date of completion	Expenditure	Penalty @ 10% (Rs.)
1.	Construction of Group Latrines at Mingora city	M/S Bahir Ahmad, Government Contractor	11,000,000	24.11.2017	24.04.2018	9,041,000	1,100,000
2.	Renovation of Shuhada Park College Colony Saidu Sharif	M/S Bahir Ahmad, Government Contractor	13,920,000	24.11.2017	24.04.2018	5,270,000	1,392,000
3.	Installation of solar Road lights from Police Line chowk to Fizaghat Park	MS TSK Engineering international PVT LTD	12,890,000	12.04.2018	02.07.2018	3,340,000	1,289,000
4.	Installation of solar Road lights from PTDC Hotel to Grid Station Mingora	M/S Cititek (Pvt.) Limited.	18,270,000	12.04.2018	02.07.2018	2,061,000	1,827,000
5.	Installation of solar Road lights from Qamber Bypass Chowk to Sindh Police Line Mingora	MS Ali Haider & Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	25,790,000	12.04.2018	12.04.2019	5,055,000	2,579,000

6.	Installation of solar Road lights from Commissioner Office Saidu Sharif to NishatChowk Mingora	MS TSK Engineering internatina l PVT LTd	23,640,000	12.04.2018	02.07.2018	14,680,000	2,364,000
7.	Installation of solar Road lights at Mingora City (Package - 1)	MS Total Engineering Solutions	19,348,600	12.04.2018	02.07.2018	8,610,300	1,934,860
8.	Installation of solar Road lights at Mingora City (Package - 2)	MS Total Engineering Solutions	19,348,600	12.04.2018	02.07.2018	10,071,000	1,934,860
9.	Installation of Solar Garden lights at Old Fizaghat Park	MS Ali Haider& Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	2,900,000	12.04.2018	02.12.2018	1,641,000	290,000
10.	Installation of Solar Garden light at Shahuda Park Colony at Saidu Sharif	MS Ali Haider& Brother, Engineering Co JV MS Safi Progressive Engg. PVT LTD	5,440,000	12.04.2018	02.12.2018	2,342,000	544,000
11.	Construction of walking tracks at	MS Ali Haider& Brother, Engineering	8,062,000	12.04.2018	02.12.2018	3,539,000	806,200

	shagaiSaidu Sharif	ng Co JV MS Safi Progressiv e Engg. PVT LTD					
	Total		160,609,200			65,650,300	16,060,920

Annexure-20

Detail of Non Imposition of Penalty

S.No	Name of scheme	E/Cost	Date of com	period of completion	status	Penalty (Rs.)
1	DWSS (Boring & installation of hand pumps) at village Matta Kharerai, Tangar, Talemam etc UC Barthana & Mata Kharerai.	1,600,000	25.09.2018	6 months	UP	160,000
2	DWSS (Boring & installation of hand pumps) at Bodigram Road UC Baidara.	500,000	25.09.2018	6 months	UP	50,000
3	DWSS at village Barabro, Swatai, Beha UC Beha.	500,000	25.09.2018	6 months	UP	50,000
4	DWSSS (Boring & installation of hand pumps) at village Darmai Atarya, Karim Abad UC Darmai.	400,000	25.09.2018	6 months	UP	40,000
5	Pavement of streets at village Balasoor, Kandaro, Sindarai, Kamalay, Dandanai UC Chuprial.	1,150,000	25.09.2018	6 months	UP	115,000
6	Pavement of streets & cutting at village Gora Sar Road, Kagai Road, Shekhan, Gohal UC Sakhra.	1,250,000	25.09.2018	6 months	UP	125,000
7	Const of Breath wall at Mato Shumai UC Gwalerai.	500,000	25.09.2018	6 months	UP	50,000
8	Const of Road at village Piraodai and Bankara UC Asharey.	750,000	25.09.2018	6 months	UP	75,000
9	Const of Gate Start point of Tehsil Matta Shamizai.	3,500,000	25.09.2018	6 months	UP	350,000
10	Pavement of streets & cutting of kacha Road at village Chuprial Gharai UC Chuprial.	600,000	25.09.2018	6 months	UP	60,000
11	Pavement of streets/Roads at village Gharai, Khona Cham, Awisha, Kamaly & Gujar Abad UC Chuprial.	700,000	25.09.2018	6 months	UP	70,000
12	Pavement of streets/Roads at village Bulkarai, Sandanai, Qachara Pla & Balasoor UC Chuprial.	700,000	25.09.2018	6 months	UP	70,000
13	Pavement of streets/Roads at village Barthana & Kabalkoo UC Barthana.	900,000	25.09.2018	6 months	UP	90,000

14	Pavement of streets & cutting of kacha Road at village Chuprial UC Chuprial.	600,000	25.09.2018	6 months	UP	60,000
15	Pavement of street at village sakhra uc sakhra co kherat Muhammad	1,400,000	4.12.18	6 months	UP	140,000
16	Pavt of Streets/Roads & Cutting /Drains at UC Barthana	2,000,000	6.2.2019	6 months	UP	200,000
17	Pavement of Streets/Roads & Cutting /Drains at UC Gwalera	2,000,000	6.2.2019	6 months	UP	200,000
18	Pavt of Streets/Roads & Cutting /Drains at UC Shawar	2,000,000	6.2.2019	6 months	UP	200,000
19	Pavement of Streets/Roads & Cutting /Drains at UC Beha	2,000,000	6.2.2019	6 months	UP	200,000
20	DWSS (Installation of Hand Pumps) at UC Sakhra C/O Kherat Muhammad	1,000,000	6.02.2019	6 months	UP	100,000
21	DWSS (Installation of Hand Pumps & Pressure Pump) at Uc Shawar C/O Habib Ullah Khan	3,000,000	6.02.2019	6 months	UP	300,000
22	DWSS (Inst of Hand Pump) at UC Kanju C/O Anbia	1,100,000	6.02.2019	6 months	UP	110,000
23	Construction of PCC Road/Kacha Road From Swato Kalay To Danda Miandam UC Miandam	3,300,000	6.02.2019	6 months	UP	330,000
24	Construction of Road (Premix) at UC Miandam	5,700,000	6.02.2019	6 months	UP	570,000
25	DRINKING WATER SUPPLY SCHEME AT UC DRUSHKHELA, SAKHRA, BARTHANA, CHUPRIAL, ARKOT, BEHA ETC.. DISTRICT SWAT	5,000,000	14.1.2019	6 months	UP	500,000
	Total	42,150,000				4,215,000

Annexure-21

Detail of Non imposition of penalty for late deposit of monthly installment

Bus Stand Matta 2018-19					
S.No.	Due date	Paid Date	Diff (Days)	Amount of installment (Rs.)	Penalty 2% /day (Rs.)
1	30.9.2018	04.10.2018	4	756,000	60,480
2	31.10.2018	13.11.2018	10	756,000	151,200
3	30.11.2018	12.12.18	10	756,000	151,200
4	31.12.2018	14.1.2019	10	756,000	151,200
5	31.1.2019	13.2.2019	10	756,000	151,200
6	28.2.2019	29.3.2019	10	756,000	151,200
7	31.3.2019	13.6.2019	10	756,000	151,200
	30.4.2019	30.6.2019	10	756,000	151,200
8	30.5.2019	29.6.2019	10	756,000	151,200
	Total				1,270,080

Bus Stand Matta 2018-19					
S.No.	Due date	Paid Date	Diff (Days)	Amount of installment	Penalty 2% /day
1	31.8.2018	7.9.2018	7	650,000	91,000
2	30.9.2018	04.10.2018	4	650,000	52,000
3	31.10.2018	13.11.2018	10	650,000	130,000
4	30.11.2018	4.12.2018	4	650,000	52,000
5	31.12.2018	4.1.2019	4	650,000	52,000
6	31.1.2019	13.2.2019	10	650,000	130,000
7	28.2.2019	7.3.2019	7	650,000	91,000
	31.3.2019	8.4.2019	8	650,000	104,000
8	30.4.2019	27.6.2019	10	650,000	130,000
	Total				741,000

2,011,080

Annexure-22

Detail of Non Imposition of penalty

	Name of schemes	Estimated	Expenditure	date of comme	period of compl	status	Penalty (Rs.)
1	Pavement of Street at Village Kota Sharqi, UC Kota	5850000	1991983	20.3.2018	365 days	In Progress	585,000
2	Pavement of Street at Village Kota Gharbi, UC Kota	5850000	3670849	20.3.2018	365 days	In Progress	585,000
3	Pavement of Street at Village Zarakhela, UC Shamoza	4875000	3256585	20.3.2018	365 days	21.6.019	487,500
4	Pavement of Street at Village Chungai, UC Shamoza	2925000	1369911	20.3.2018	365 days	In Progress	292,500
5	Pavement of Street at Village Khazana, UC Shamoza	3900000	0	20.3.2018	365 days	In Progress	390,000
6	Pavement of Street at Village Gharai, UC Shamoza	3900000	0	20.3.2018	365 days	In Progress	390,000
7	Pavement of Street at Terang/ Dedawar, UC Parrai	5850000	708446	20.3.2018	365 days	In Progress	585,000
8	Pavement of Street at Village Parrai, UC Parrai	5850000	0	20.3.2018	365 days	In Progress	585,000
9	Pavement of Street at Village Gwaratai, UC Parrai	2975000	2164693	20.3.2018	365 days	Complete	297,500
10	Pavement of Street at Village Barikot Sharqi, UC Barikot	5850000	1572886	20.3.2018	365 days	In Progress	585,000
11	Pavement of Street at Village Barikot Gharbi, UC Barikot	5850000	0	20.3.2018	365 days	In Progress	585,000
12	Drinking Water Supply Scheme at Dedawar UC Parrai	300000	0	10.08.2018	180 days	In Progress	30,000
13	Drinking Water Supply	800000	0	10.08.2018	180	In	

	Scheme at Chungai and Zarakhela UC Shamozaï				days	Progress	80,000
14	DWSS& Installation of Hand Pump at Ghaligey & Najigram UC Ghaligey	300000	251550	10.08.2018	180 days	In Progress	30,000
15	Drinking Water Supply Scheme at Sairo Gumkot UC Shamozaï	300000	0	10.08.2018	180 days	In Progress	30,000
16	Supply & Fixing of Electric Water Coolers Along with Stabilizers for Mosques UC Barikot	300000	0	10.08.2018	180 days	In Progress	30,000
17	Drinking Water Supply Scheme at UC Shamozaï	776000	0	10.08.2018	180 days	In Progress	77,600
18	Pavement of Street at Mohallah Khazana Barikot UC Barikot	300000	0	10.08.2018	180 days	In Progress	30,000
19	Pavement of Street at Village Kohay Parrai UC Parrai	300000	0	10.08.2018	180 days	In Progress	30,000
20	Construction of Waiting Sheds at Dedawar UC Parrai	350000	0	10.08.2018	180 days	In Progress	35,000
21	Pavement of Street at Nimogram Village Gharai UC Shamozaï	600000	480950	10.08.2018	180 days	In Progress	60,000
22	Pavement of street at Mohallah Rawanry Manyar UC Ghaligey	400000	246247	10.08.2018	180 days	In Progress	40,000
23	Pavt of street saleem korona kotah	2000000	1334100	10.8.2018	180 days	26.3.19	200,000
	Total	60401000					6,040,100

Annexure-23

Detail of bills of TMA Kabal

S.No	Name of Scheme	Name of Contractor	E. Cost	Remarks (Rs.)
2	DWSS VC kuza bandi	Khan bahadar	0.340	34000
3	DWSS VC Shah Dehari	M.Fayaz	0.241	24100
4	DWSS VC Lower Devlai	Nipkhel Const:	0.292	29200
5	Pvt of Street at Mohallah Ghata Hujra	Khan bahadar	0.98	98000
6	Pvt of street R/Wall at VC Gadi	Ghani Rehman	2.01	200000
7	Pvt of street at VC dardyal	Ghani Rehman	3.40	340000
8	Pvt of street at VC Shalhand	Khan Bahadar	2.59	259000
9	Improvement of road PCC at VC Shah Dehari	Khan Bahadar	1.17	117000
10	Improvement of road PCC at VC totano bandi	Fazal Mabood	0.925	92500
11	Cutting of road at VC totano bandi	Jamayal	0.68	68000
12	Const: of bridge VC Ningolai	Zafar ali	1.37	137000
20	DWSS VC ningolai	Fazal khaliq	0.312	31200
23	DWSS /HDPE VC Taghma	Fazal Mabood	0.487	48700
28	Improvement of PCC road VC Bara bandai	M/S Consolidated builders	1.10	110000
30	Pvt of street at shah dehai	DG Builders	4.87	487000
31	Pvt of street at dardayal	Shakirullah	2.92	292000
32	Pvt of street at dardayal	Shakirullah	3.90	390000
33	Const: of irreg channel p/wall vc chindakhwara	Syed Hussain Ali	0.975	97500
34	Const: of irreg channel vc shah dehari	Fazal mabood	0.624	62400
35	DWSS vc Ghakhi Bandai	Naipkhel const:	1.42	142000
38	DWSS /Tube well VC lower devlai	Haidar Ali	1.41	141000
44	DWSS UC Shah Dehai	shakirullah	0.585	58500
53	Imp:of roadPCC p/wall vc totano bandi	Fazal mabood	0.29	29000
55	Pvt: of street (PCC) VC Galoch	Niakpkheel	0.585	58500
58	Pvt of street VC Samai	shakirullah	0.39	39000
			33.866	3385600

Annexure-24**Execution of schemes without TS(Beatification of ADP)**

S.No.	Scheme Name	Estimated cost (Rs.)	Physical Progress (Rs.)	Status of the scheme
1.	Installation of solar Road lights from Police Line chowk to Fizaghat Park	12,890,000	3,340,000	In Progress
2.	Installation of solar Road lights from PTDC Hotel to Grid Station Mingora	18,270,000	2,061,000	In Progress
3.	Installation of solar Road lights from Qamber Bypass Chowk to Sindh Police Line Mingora	25,790,000	5,055,000	In Progress
4.	Installation of solar Road lights from Commissioner Office Saidu Sharif to NishatChowk Mingora	23,640,000	14,680,000	In Progress
5.	Installation of solar Road lights at Mingora City (Package -1)	19,348,600	8,610,300	In Progress
6.	Installation of solar Road lights at Mingora City (Package -2)	19,348,600	10,071,000	In Progress
7.	Installation of Solar Garden lights at Old Fizaghat Park	2,900,000	1,641,000	In Progress
8.	Purchase of Hino Lifter for the repair of Solar Road Lights for TMA Babuzai	6,000,000	4,500,000	Completed
Total		128,187,200	49,958,300	

Annexure-25

Detail showing payment to WSSC Mingora

S. No.	Head of Account	Budget for 2018-19 (Rs.)	Payment for 2018-19 (Rs.)	Excess/(-) Deficit Rs.
1.	Pay of staff for office	2,980,272	1,703,160	-1,277,112
2.	Pay for vehicle staff	571,200	285,040	-286,160
3.	Pay for WSS	32,493,090	32,325,414	-167,676
4.	Pay for sanitation	61,528,414	61,439,267	-89,147
5.	Pay for malaria branch	1,235,784	1,235,784	0
6.	Pay for water rate branch	1,344,252	758,196	-586,056
7.	POL	6,000,000	6,000,000	0
8.	Repair for vehicle	1,800,000	1,800,000	0
9.	Malaria Control	50,000	50,000	0
10.	Purchases for sanitation	500,000	500,000	0
11.	Pay for tube wells'	0	60,000,000	60,000,000
Total		108,503,012	166,096,861	57,593,849

Detail of expenditure without Technical Sanction

S.#	Name of Scheme	E/Cost	Expenditure RS.
1	DRINKING WATER SUPPLY SCHEME AT UC DRUSHKHELA, ASHARAY, BEHA ETC.. DISTRICT SWAT	5,000,000	1,665,923
2	IMPROVEMENT OF JANAZ GAH AT NEKABAD, DHERAN PATAY,BODIGRAM,AZAD BANDA JAI RODINGAR,SHOKHDARA,	60,000,000	21,499,492
3	Pavement of Streets/Roads & Cutting /Drains at UC Sakhra	2,000,000	1,347,000
4	Pavement of Streets/Roads & Cutting /Drains at UC Darmai	2,000,000	1,320,000
5	Pavement of Streets/Roads & Cutting /Drains at UC Asharay	2,000,000	954,030
6	Pavement of Streets/Roads & Cutting /Drains at UC Drushkhela	2,000,000	816,767
7	Pavement of Streets/Roads & Cutting /Drains at UC Baidara	2,000,000	514,598
8	Pavement of Streets/Roads & Cutting /Drains at UC Matta Kharerai	2,000,000	1,480,970
9	Pavement of Streets/Roads & Cutting /Drains at UC Chuprial	2,000,000	1,354,079
10	Pavement of Streets/Roads & Cutting /Drains at UC Barthana	2,000,000	1,027,353
11	Pavement of Streets/Roads & Cutting /Drains at UC Gwalerai	2,000,000	770,250
12	Pavement of Streets/Roads & Cutting /Drains at UC Shawar	2,000,000	1,516,768
13	Pavement of Streets/Roads & Cutting /Drains at UC Beha	2,000,000	694,575
14	Pavement of Streets/Roads & Cutting /Drains at UC Pirkalay	2,000,000	1,422,641
15	M&R 2018-19	8,000,000	5,069,360
16	Const & Rehabilitation of masjids	5,000,000	4,398,616
17	DWSS (Boring & installation of hand pumps) at village Matta Kharerai, Tangar, Talemand and Barthana UC Barthana & Mata.	1,600,000	890,598
18	Pavement of streets at village Jura, Pirkaley, Sherpalam UC Pirkaley.	1,750,000	1,255,450
19	Construction of Janazgah & Pavement of streets at village Nilagram, Moragai UC Arkot.	1,750,000	1,432,003

20	Pavement of streets at village Bodigram Miftah-ud-Din, Madina Colony, Sumbat Cham & Rahim Abad UC Baidara.	1,750,000	1,287,999
21	Construction of Gate Start point of Tehsil Matta Shamizai.	3,500,000	1,225,754
22	Pavement of streets/Roads at village Shokhdara Maira, Kwaray & Dheran Patey UC Chuprial.	1,450,000	1,008,003
23	DWSS (Supply & Fixing of ¾ “ 1) HDPE pipe) at UC Matta Kharerai C/O Ahmad Khan	3,000,000	547,034
24	Pavement of Streets (PCC) & Kacha Road at UC Sakhra C/O Kherat Muhammad	2,000,000	839,818
25	Pavement of Streets (PCC) at UC Beha C/O Jahanzeb	1,500,000	695,775
26	DWSS (Open Well) at UC Beha C/O Jahanzeb	1,500,000	955,803
27	Pavement of Streets (PCC) at UC Gwalerai C/O Wajid Ali Khan	1,600,000	1,074,684
28	DWSS (Insta of HP & Pres Pump) at Uc Shawar C/O Habib Ullah	3,000,000	1,516,443
29	Pavement of Streets (PCC) at UC Chuprial C/O Muhammad Buhadar	1,500,000	998,741
30	Construction of PCC Road/Kacha Road From Swato Kalay To Danda Miandam UC Miandam	3,300,000	884,025
31	Construction of Road (Premix) at UC Miandam	5,700,000	1,655,017
		136,900,000	62,119,569

Annexure-27

Detail of expenditure without TS

S.No	Particular	Estimated	Expenditure (Rs.)
1	Pavement of Street at Village Kota Sharqi, UC Kota	5,850,000	1,991,983
2	Pavement of Street at Village Kota Gharbi, UC Kota	5,850,000	3,670,849
3	Pavement of Street at Village Zarakhela, UC Shamoza	4,875,000	3,256,585
4	Pavement of Street at Village Chungai, UC Shamoza	2,925,000	1,369,911
5	Pavement of Street at Terang/ Dedawar, UC Parrai	5,850,000	708,446
6	Pavement of Street at Village Barikot Sharqi, UC Barikot	5,850,000	1,572,886
7	Pavt of street saleem korona uc kota	2,000,000	1,461,252
	Total	33,200,000	14,031,912

Detail of Firewood and Charcoal during the year 2018-19

S.No.	Name of Officer/ Branch	Head	Amount (Rs.)
1.	Nazim's Secretariat	Hot & Cold	76,160
2.	TMO Secretariat	-do-	264,927
3.	Municipal Public Library	-do-	39,780
4.	TO (F) Secretariat	-do-	226,440
5.	TO (I&S) Secretariat	-do-	199,162
6.	Chief Officer	-do-	39,780
7.	Street Light Branch	-do-	219,080
8.	Others Staff	-do-	137,654
9.	Graveyard Chowkidar	-do-	15,941
10.	Municipal Slaughter House	-do-	15,941
11.	Fire Brigade Branch	-do-	302,734
12.	Building Control Branch	-do-	147,273
13.	TO (R) Secretariat	-do-	205,455
14.	Revenue Wing	-do-	140,002
15.	Land Wing	-do-	79,560
16.	Parks, Open Spaces	-do-	175351
17.	WSSC Staff Surrendered to TMA	-do-	143,960
18.	Women Welfare Centers	-do-	73,764
19.	TMA NaibQasid Staff	-do-	236,936
20.	Mr. Nisar Ahmad Computer Operator (BPS-12)	-do-	19,890
Total			2,759,790

Annexure-29

Detail of excess payment than approved TS

S.No	Name of item	Paid quantity	As per TS	Diff	Rate	Amount in excess (Rs.)
1	RCC 1:2:4	324.082	8	316.082	9538.28	3,014,879
2	steel	30.735	3	27.735	107564.4	2,983,299
3	RRM 1:6	424.45	106	318.45	5384.76	1,714,777
4	erection	955	465	490	522.5	256,025
5	pucca brik	170.66	51	119.66	8052.81	963,599
6	Mobilization	3	0	3	30256	90,768
7	boring 100-200	60.95	0	60.95	2698.601	164,479
8	200-300	58.51	0	58.51	2811.2	164,483
9	300-400	25.56	0	25.56	4047.9	103,464
10	pvc	118.36	0	118.36	1880.8	222,611
11	shoulder	118.36	0	118.36	1521.77	180,116
						9,858,502
				Add		10,647,182
				Less 7%		745,302
						9,901,880
				less below		2,529,930
Total						7,371,949

Annexure-30

Detail of excess payment than BOQ

S.No	Particular	Paid	BOQ	Amount (Rs.)
1	Boring of well	3,501,925	0	-3,501,925
2	HDPE Pipe 20	1,002,495	604,973	-397,522
3	HDPE Pipe 25	528,611	500,374	-28,237
4	GIPipe ½	118,702	0	-118,702
5	PVC blind 6	185,866		-185,866
6	RCC pipe 12	194,974	17,432	-177,542
7	SF fixing solar grizer	35,622	0	-35,622
8	Exc in hard rock	80,015	0	-80,015
				-4525,431
		Add cost factor		-4,887,465
		Deducted 7% I.Tax		-342,123
				-4,545,343
		below 40.6%		-1,845,409
				-2,699,934

Annexure-31**Detail of cash withdrawal from Local Fund during 2018-19**

S.No	Cheque No	Amount (Rs.)
1	31302380	30,000
2	31302381	25,000
3	31302386	52,362
4	31302384	685,125
5	31302389	57,138
6	31302399	400,000
7	31302398	105,170
8	31302397	600,000
9	31302401	115,777
10	31302402	700,640
11	31302405	141,219
12	31302409	171,219
13	31302414	71,080
14	31302415	136,500
15	31302417	300,000
16	31302422	92,664
17	31302426	122,931
	Total BOK	3,806,825
18	245	185,441
19	246	257,555
20	249	107,754
21	258	117,633
22	264	102,476
23	271	500,000
24	277	100,021
25	281	156,772
26	284	106,315
27	303	104,687
28	304	139,946
29	317	148,096
30	321	99,325
31	324	73,366
32	325	59,860
	Total HBL	2,259,247
	G.Total	6,066,072

Annexure-32

Detail of cash withdrawal from Security

S.No	Cheque No	Amount	S.No	Cheque No	Amount (Rs.)
1	183	17,600	34	228	4,000
2	178	25,440	35	229	20,000
3	185	26,600	36	230	20,000
4	186	94,000	37	231	10,000
5	187	24,000	38	233	94,640
6	189	53,600	39	234	20,000
7	182	16,000	40	235	100,000
8	190	149,800	41	238	126,700
9	191	53,200	42	239	26,600
10	184	16,500	43	236	12,000
11	193	94,000	44	243	110,000
12	188	25,440	45	244	40,000
13	194	53,200	46	245	100,000
14	196	94,000	47	246	100,000
15	195	25,440	48	247	60,000
16	198	12,000	49	248	53,344
17	199	16,000	50	249	82,136
18	200	40,000	51	250	68,016
19	203	16,000	52	254	18,000
20	205	6,640	53	255	50,000
21	204	78,000	54	268	117,000
22	206	8,000	55	269	78,000
23	207	48,000	56	270	39,000
24	208	27,600	57	272	242,000
25	209	24,000	58	273	156,000
26	216	10,800	59	274	40,040
27	217	16,000	60	275	149,400
28	218	20,000	61	276	23,500
29	220	8,700	62	279	7,800
30	221	127,000	63	280	33,240
31	222	56,000	64	281	156,000
32	223	112,000	65	282	40,000
33	227	11,720	66	283	29,500
	Total	1,407,280			2,226,916
		G.Total			4,167,396

Annexure-33

Detail of amount drawn on account of 15% enhancement and income tax during 2018-19

S #	Name of Scheme	Completion date	cheque No. and date	Amount (Rs.)	Remarks
1	Jeepable Track at UC Charbagh Work No. 35/2015-16	09.06.2017	22275138 dt.19.4.19	131,500	Saving amount due to below rates lying in designated bank account was drawn in cash on the plea of 15% enhancement, whereas the scheme was completed in 2016-17
2	Street pavement at UC Madyan Work No. 51/2016-17	16.02.2018	2227564 dt.14.5.19	113,600	-do-
3	Street Pavement at UC Odigram Work No. 25/2015-16	09.10.2017	07917967 dt. 1.2.19	155,000	-do-
4	Street pavement at Tindog Work No.18/2016-17	4.12.2017	222750107 dt.12.2.19	147,600	-do-
5	Street pavement at UC Kota Barikot Work No.23/2016-17	27.12.2017	22275108 dt. 12.2.19	55,600	-do-
6	DWSS at UC Khwazakhela Work No. 62/2016-17	10.12.2018	22275250 dt.27.6.19	111,300	-do-
7	S/P & Drain at UC Kanju work No.20/2015-16	29.6.17	22275216 dt. 20.6.19	247,500	-do-
8	S/P & Drain at UC Jano Work No.39/2015-16	25.10.17	22275345 dt.28.6.19	290,800	-do-
9	Street Pavement & drain at UC Kotanai Work No.31/2015-16	9.8.17	22275126 dt.01.04.19	153,450	-do-
10	DWSS UC Kanju Work No.1/2015-16	1.1.18	22275218 dt.20.6.19	62,990	-do-
11	Street Pavement & drain at UC Kishawra Work No.46/2015-16	15.6.17	22275122 dt.5.3.19	84,900	-do-
12	Street Pavement & drain at UC Islampur Work	12.10.17	22275129 dt.1.4.19	163,900	-do-

	No.47/2015-16				
1 3	Street Pavement at UC Kishawra Work No.13/2015-16	23.6.17	22275125 dt.5.3.19	239,081	-do-
1 4	Street Pavement & drain at UC Kota Work No.38/2015-16	13.6.17	22275124 dt.5.3.19	236,599	-do-
1 5	Street Pavement at UC Parrai Work No.24/2016-17	4.12.17	22275110 dt.12.2.19	89,000	-do-
1 6	Street Pavement at UC Qamber Work No.16/2016-17	8.2.18	22275111 dt.12.2.19	209,000	-do-
1 7	Street Pavement at UC Khwazakhela Work No.61/2016-17	28.12.17	22275112 dt.12.2.19	71,700	-do-
1 8	Street Pavement at UC Saidu Sharif Work No.3/2016-17	15.11.17	22275131 dt.1.4.19	53,400	-do-
1 9	Street Pavement at UC Gul Kada Work No.4/2016-17	27.11.17	22275128 dt.1.4.19	56,100	-do-
2 0	Street Pavement at UC Malook Abad Work No.3/2016-17	15.11.17	22275130 dt.1.4.19	99,100	-do-
2 1	Const. of Jeepable Track at UC Talegram Work No.29/2016-17	06.02.17	22275113 dt.12.2.19	134,900	-do-
2 2	Protection wall and DWSS at UC Totanobandai Work No.42/2016-17	06.03.18	22275220 dt.20.6.19	69,700	-do-
2 3	Street Pavement at UC Kanju Work No.32/2016-17	11.04.17	22275299 dt.28.6.19	70,690	-do-
2 4	Street Pavement at UC Dewlai Work No.41/2016-17	11.04.17	22275323 dt.28.6.19	65,440	-do-
2 5	Street Pavement at UC Barikot Work No.22/2016-17	25.1.18	22275343 dt.28.6.19	51,000	-do-
2 6	Const. of Jeepable Track at UC Utror Work No.59/2016-17	06.02.17	22275344 dt.28.6.19	159,400	-do-
2 7	Street Pavement & DWSS at UC Hazara Work No.35/2016-17	2.3.18	22275298 dt.28.6.19	126,000	-do-
2 8	Waiting shed near LRBT Kalakaley Work No.40/2016-17	11.4.17	22275300 dt.28.6.19	48,700	-do-
2	Street Pavement at UC	27.12.17	22275324	144,280	-do-

9	Dardyal Work No.43/2016-17		dt.28.6.19		
30	Street Pavement & drain at UC Darmai Work No.05/2015-16	21.11.17	22275268 dt.27.6.19	68,300	Withholding tax instead of depositing in govt. treasury drawn from designated account after 2 years
31	Street Pavement & drain at UC Kalam Work No.23/2015-16	8.9.17	22275176 dt. 22.5.19	93,800	-do-
32	Street Pavement & B/wall at UC Baidara Work No.28/2015-16	19.7.17	22275175 dt. 22.5.19	54,700	-do-
33	Street Pavement & drain at UC Fatehpur Work No.33/2015-16	26.6.17	22275255 dt.27.6.19	131,580	-do-
34	Jeepable track at UC Miandam Work No.08/2015-16	17.7.17	22275115 dt.12.2.19	79,200	-do-
35	Jeepable track at UC Miandam Work No.08/2015-16	17.7.17	22275114 dt.12.2.19	79,200	-do-
			Total	4,149,010	

Annexure-34

Detail of unauthorized retention of fund in current bank accounts

S.No	Name of VC/NC	Bank Account No	Amount (Rs.)
1	Khazana	No.1488-790003388-03 HBL Khazana Branch Swat	4,544,276
2	Shingardar	No.4061566872 NBP Barikot Branch Swat	2,156,904
3	Grutai	No.4061566907-NBP Barikot Branch Swat	3,671,095
4	Gabral	No.4060558267-NBP Main Branch Saidu Sharif Swat	3,425,595
5	Usho Maltitan	No.4060558301-NBP Main Branch Saidu Sharif Swat	5,749,237
6	Roria	No.1080-79001363-03 HBL Charbagh Branch Swat	2,917,171
7	Tigdarai	No.CD-00541-00-8 Bank of Khyber Khwazakhela Branch Swat	5,727,640
8	Tarogay	No.CD-00537-00-4 Bank of Khyber Khwazakhela Branch Swat	3,435,277
9	Topsin	No.CD-00549-00-6 Bank of Khyber Khwazakhela Branch Swat	5,380,844
10	Ningolai Delay	No.4060558392-NBP Main Branch Saidu Sharif Swat	2,809,868
11	Damghar	No.4060558338-NBP Main Branch Saidu Sharif Swat	2,501,375
12	Sambat	No.4085662400-NBP Matta Branch Swat	6,381,558
13	Wainai	No.4085662473-NBP Main Branch Swat	2,786,344
14	Sinpora	No.4085662357-NBP Matta Branch Swat	3,863,442
		Total	52,650,635

Annexure-35

**Detail of non imposition of Penalty for non completion of works executed
from the head Up left of Rural Roads in District Swat during 2018-19**

S. No	Name of Scheme	Work Order date	Completion date	Actual completion	Delay	Estimated Cost (Rs.)	10% Penalty (Rs.)
1	Street Pavement at UC Parai Barikot	08.01.2019	08.06.2019	15.11.2019	06 months	1,400,000	140,000
2	Street pavement at UC Dewlai	-do-	-do-	-do- work not started till date	-do-	1,400,000	140,000
3	-do- UC Arkot	-do-	-do-	-do-	-do-	1,400,000	140,000
4	-do- UC Darmai	-do-	-do-	-do-	-do-	1,400,000	140,000
5	DWSS UC Pir Kaley	-do-	-do-	-do-	-do-	400,000	40,000
6	Street pavement at UC Kokarai	-do-	-do-	-do-	-do-	400,000	40,000
7	DWSS UC Charbagh	-do-	-do-	-do-	-do-	400,000	40,000
8	DWSS UC Totano Bandai	-do-	-do-	-do-	-do-	600,000	60,000
9	DWSS UC Utror	-do-	-do-	-do-	-do-	700,000	70,000
10	Street Pavement UC Bahrain	-do-	-do-	-do-	-do-	1,400,000	140,000
11	Street Pavement UC Dardyal	-do-	-do-	-do-	-do-	1,400,000	140,000
12	DWSS UC Balakot Bahrain	-do-	-do-	-do-	-do-	1,400,000	140,000
13	DWSS UC Kalam Bahrain	-do-	-do-	-do-	-do-	350,000	35,000
14	DWSS UC Shah Dehrai	08.01.2019	08.06.2019	15.11.2019	06 months	1,400,000	140,000
15	Const. of Wall, Gate and Floor of Janazgah at UC Kokarai	05.01.2019	05.06.2019	15.11.2019	06 months	1,000,000	100,000
16	Repair and Rehabilitation (Tile work) at Ghalegai Masjid, Manglawar &	10.01.2019	10.06.2019	15.11.2019	06 months	1,400,000	140,000

	Amlook Dara Masjid UC Ghaligai Babozai						
17	Const. of PCC Road at Khwazakhela	28.02.2019	27.8.2019	15.11.201 9	03 months	1,000,000	100,000
18	Const. of Jeepable track UC Pirkaley	8.9.17	7.3.18	9.10.18	07 months	1,070,000	107,000
19	DWSS Khwazakhela	8.9.17	7.3.18	10.12.18	9 months	800,000	80,000
					Total	19,320,00 0	1,932,000

Annexure-36**Detail of bank profit not deposited into Government Treasury**

S.No	Name of VC/NC	Bank Account No	Profit amount (Rs.)
1	Marghazar	PLS-12273-00-5 the Bank of Khyber Mingora Branch	847,099
2	Odigram-2	PLS-00466-00-9 the Bank of Khyber Mingora-2 Branch	394,220
3	Manglor	3311519247-Savings Account NBP Mingora Branch	180,388
4	NC Bahrain	PLS-0458-79001941-51HBL Madyan Branch	826,408
5	VC Talegram	PLS-3059598030-NBP Manglawar Branch	811,273
6	VC Ganajir	PLS-3059598030-NBP Manglawar Branch	539,370
		Total	3,598,758

Annexure-37**Detail of blockage of developmental fund by VCs/NCs during 2018-19**

S.No	Name of VC/NC	Amount (Rs.)
1	Marghazar	2,182,500
2	Manglor	2,910,000
3	Khazana	3,395,000
4	Grutai	1,697,500
5	Gabral	1,455,000
6	Talegram	2,667,500
7	Roria	1,213,000
8	Tigdarai	2,182,500
9	Topsin	1,697,500
10	Wainai	1,212,500
	Total	20,613,000

Annexure-38

Detail of penalty for late completion of works in various VCs/NCs

S #	Name of VC/NC	Name of Scheme	Work Order date	Completion date	Actual completion	Delay	Estimated Cost (Rs.)	10% Penalty (Rs.)
1	Marghazar	Street Pavement, Drain, DWSS & RCC Slab culvert/bridge at VC Marghazar	02.12.2016	02.06.17	02.06.18	12 months	1,124,766	112,476
2	Shingardar	Street Pavement at VC Shingardar	30.4.2019	30.10.19	Still in progress	02 months	776,000	77,600
3	Gabral	DWSS at VC Gabral ADP 2016-17	04.03.2017	04.09.17	05.12.18	15 months	1,230,000	123,000
	-do-	DWSS and Water Tank at VC Gabral ADP 2016-17	04.03.2017	04.09.17	05.12.18	15 months	1,030,000	103,000
4	Bahrain	Construction of Water tank, Drain, Grail & Bathroom at NC Bahrain ADP 2016-17	20.09.2017	20.03.18	30.10.18	07 months	1,650,000	165,000
	-do-	Street pavement and Drain at NC Bahrain ADP 2016-17	20.09.2017	20.03.18	30.10.18	07 months	1,740,000	174,000
5	Ganajir	Street pavement at VC Ganajir	15.01.2019	15.07.19	Still in progress as on 06.12.19	05 months	1,700,000	170,000
	Tarogay	DWSS at VC Tarogay ADP 2016-17	15.01.2017	15.07.17	12.07.18	12 months	1,074,278	107,427
	-do-	Street pavement at VC Tarogay ADP 2016-17	15.01.2017	15.07.17	04.05.18	10 months	1,071,827	107,182
	-do-	General cleanliness and PCC Drain at VC Tarogay ADP 2016-17	15.01.17	15.07.17	04.05.18	10 months	613,750	61,375
	Topsin	Street pavement and Sanitation at VC Topsin ADP 2017-18	26.12.18	26.06.19	Still incomplete as on 6.12.19	06 months	1,300,000	130,000
	Sambat	Street pavement and Sanitation at NC Sambat ADP 2016-17	15.05.17	15..11.17	02.05.19	18 months	1,030,000	103,000
	-do	Street pavement at NC Sambat ADP 2018-19	08.04.19	08.10.19	Still in progress	02 months	2,000,000	200,000
	Sinpora	Street pavement at VC Sinpora ADP 2017-18	18.12.18	18.05.19	Work not started till 13.5.19 as per notice to contractor	06 months	1,358,000	135,800
	-do-	Street pavement at VC Sinpora ADP 2018-19	15.04.19	15.10.19	work in progress	02 months	1,358,000	135,800
						Total	19,056,621	1,905,660

