



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

AUDIT YEAR 2019-20

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AIR	Audit and Inspection Report
AD	Assistant Director
BHUs	Basic Health Units
CPWA Code	Central Public Works Account Code
DAC	Departmental Accounts Committee
DDI	District Development Initiative
DHO	District Health Officer
DO	District Officer
GFR	General Financial Rules
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PESCO	Peshawar Electricity Supply Company
PET	Physical Education Teacher
RCC	Re-in forced Cement Concrete
TT	Theology Teacher
TS	Technical Sanction
XEN	Executive Engineer

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 and Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils in District Kohistan Upper for the financial year 2018-19. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2019-20 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in 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) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of eight districts namely Abbottabad, Haripur, Manshra, Battagram, Kohistan Upper, Kohistan Lower, Kolai Palas Kohistan and Tor Ghar.

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

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

a. Scope of audit

This office is mandated to conduct audit of 76 formations working under 04 PAOs. Total expenditure and receipts of these formations were Rs. 1,233.297 million and Rs. 118.933 million respectively for the financial year 2018-19.

Audit coverage relating to expenditure for the current audit year comprises 13 formations of 04 PAOs having a total expenditure of Rs. 315.658 million for the

financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 25.59% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 13 formations of 04 PAOs having a total receipt of Rs. 118.933 million for the financial year 2018-19. In terms of percentage, the audit coverage for receipts is 100% of auditable receipts.

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

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs. 73.462 million was pointed out in this report. No recovery against these figures was reported.

c. Audit Methodology

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

e. Comments on Internal Control and Internal Audit department

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, 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 the 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 Kohistan Upper.

f. Key Audit Findings of the Report

- i. Non Compilation/ Consolidation of Accounts of Local Governments Rs. 81.176 million¹
- ii. Non production of record Rs. 255.71 million was noticed in one case²
- iii. Irregularities were noticed in six cases amounting to Rs. 3,860.195 million³
- iv. Value for money and service delivery issues were noticed in seven cases amounting to Rs. 596.014 million⁴
- v. Others, including cases of accidents, negligence etc. issues were noticed in four cases amounting to Rs. 252.98 million⁵

¹ Para 1.2.1

² Para 2.5.1.1

³ Para: 2.5.2.1 to 2.5.2.6,

⁴ Para 2.5.3.1 to 2.5.3.5, 3.5.1.1 and 4.5.1.1

⁵ Para 3.5.2.1 to 3.5.2.4

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

g. Recommendations

- i. Action may be taken against those responsible for not producing record before audit.
- ii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iv. Deduction of taxes on supplies and contracts need to be ensured. .
- v. Lapsed deposits need to be timely credited into treasury.
- vi. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.

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 Kohistan Upper. In the light of LGA 2013, District Kohistan Upper is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at district level. Similarly, 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 Kohistan, Funds amounting to Rs. 1,442.51 million were allocated to 04 PAOs. Out of which, expenditure of 1,233.297million was made resulting into saving of Rs.209.21 million. Receipts of Rs. 118.933 million were collected through these formations during the financial year 2018-19. Audit coverage relating to expenditure for the current audit year comprises 13 formations of 04 PAOs having a total expenditure of Rs. 315.658 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 25.59% 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 shall, quarterly and annually consolidate the accounts of Local Governments, which were Rs. 81.176 million not consolidated into Local Government Financial Statements. Similarly the development expenditure was presented under

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

District Government, Kohistan Upper was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Kohistan Upper as required under section 34 of LGA 2013. 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, Kohistan Upper with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, 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 Governments provided services in the following sectors.

Education

The education sector is one of the major sectors in District Kohistan Upper like other districts. Statistics show that there are 702 primary, 80 middle, 31 secondary and 06 higher secondary schools in District Kohistan Upper. The estimated Teacher Student Ratio is 1:45 at primary, 1:70 at middle, 1:32 at secondary and 1:27 at the level of higher secondary schools. District Kohistan Upper literacy rate is 45% the Gross Enrollment Rate (GER) is 55%, and the Net Enrollment Rate (NER) is 45% at the primary level. On budgetary front, District Education office, Kohistan Upper succeeded in spending 77.7 % of the District ADP and 49.9% non-salary budgets.

District Education Offices in Kohistan Upper enrolled 60,978 in boys schools while 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 86.4% & 77.2% respectively. Furthermore, 8% schools in district Kohistan Upper were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were 34.2%.

Health

Health is another important sector of District Kohistan Upper with a total of 99 health facilities spread across the district among which 47 BHUs, 41 CDs, 06 RHCs and- 05 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, 48,756 babies were born in health centers/ lab investigations and diagnostic facilities were also fully utilized as 307,800 lab tests, 45,882 X-rays, 100,202 ultrasounds and 1,250 ECGs were done in both primary and secondary health centers in district Kohistan Upper. Figures of immunization are also very impressive as 12,828 pregnant women received TT-2 vaccines, 69,015 kids under 12 months received full immunization. 25,940 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 (01) DarulKafalas 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 Kohistan Upper no bagger were benefited from this facility. Rehabilitation center for drug addicts has 10 beds and it had treated 14 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 Kohistan Upper did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. 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, Kohistan Upper with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil

councils was yet another area it could not address as required under section 38 of the LGA 2013.

1.2 Audit Paras

1.2.1 Non Compilation/ Consolidation of Accounts of Local Governments- Rs. 81.176 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 DAO Kohistan Upper for the financial year 2018-19, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 81.176 million and Rs. 78.955 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 Government in District Kohistan Upper 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.

CHAPTER-2

District Government

2.1 Introduction

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

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

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

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

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

Detail of audit planned formations expenditure and receipts:

S.No	Description	Total Nos	Audit-ed	Expenditure audited FY 2018-19 (Rs in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	10	4	210.687	If applicable

2.2 Comments on Budget and Accounts (Variance Analysis)

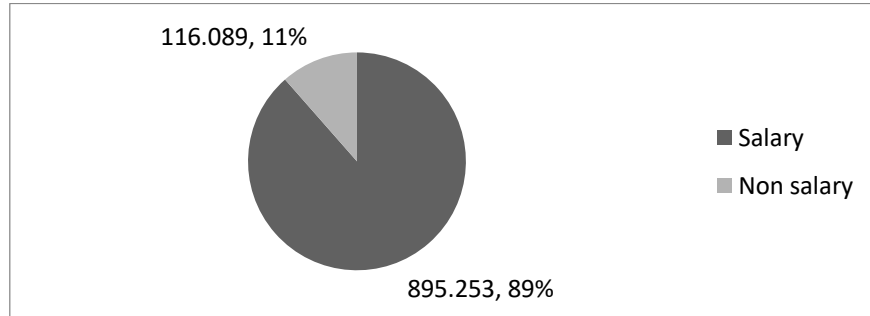
(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	891.854	895.253	3.400	0.38
Non-salary	160.652	116.089	(44.563)	27.74
Developmental (A/C-	0	0	0	
Total	1,097.102	1053.464	41.163	3.75
Receipts	-	-	-	-

The savings of Rs. 41.163 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2018-19

(Rs in million)



2.3.1 Classified Summary of Audit Observations

Audit observations amounting⁶to Rs. 4,758.078 million were raised in this audit report. This amount also includes recoverable of Rs. 73.462million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Non production of record	255.71
2	Irregularities	0
A	HR/Employees related irregularities	19.242
B	Procurement related irregularities	9.643
C	Management of Accounts with Commercial Banks	3,831.31
3	Value for money and service delivery issues	642.173
Total		4,758.078

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

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

S.No.	Audit Year	DAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened

⁶Note: The amount of observations is more than expenditure due to non-utilization of ADP.

8.	2010-11	Not Convened
9	2011-12	Not Convened
10	2012-13	Not Convened
11	2013-14	Not Convened
12	2014-15	Not Convened
13	2016-17	Not Convened
14	2017-18	Not Convened
15	2018-19	Not Convened

2.5 AUDIT PARAS

2.5.1 Non-Production of Record

2.5.1.1 Non-production of Developmental Fund record- Rs. 255.971 million

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

Deputy Commissioner Kohistan Upper received an amount of Rs. 287,486,000 on account of developmental Fund during 2018-19. The local office incurred an expenditure of Rs. 255,971,000 but a relevant record in support of expenditure was not produced. Details are as under:-

Fund	Approved Cost	Released Amount	Expenditure
Special Package	188.5	103.738	96.238
Priority Projects	70.5	39.265	32.265
DDI	201	144.483	127.468
Total Liabilities:	460	287.486	255.971

Non production of record leads to non-authenticity of public spending.

When pointed out in July 2019, the management stated that the development funds are utilized by the executing agencies and they will be directed to produce the record at the earliest and progress will be shared with Audit. This office only release the funds However, no progress was intimated till finalization of this report.

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

Audit recommends inquiry to probe into the matter besides production of record for audit scrutiny.

AIR Para No. 10 AC-IV(2018-19)

2.5.2 Irregularities

HR/Employees related irregularities

2.5.2.1 Irregular payment on account of HPA to the employees working on detailment – Rs. 8.832 million

According to Notification No.FD (SOSR-II)8-08/16 dated Peshawar the 06/02/2017 of Finance Department Government of KP, Health professional Allowance will not be admissible to employees posted /deputed on detailment, but only to the employees working against sanctioned posts.

District Health Officer Kohistan Upper paid an amount of Rs. 8,832,000 on account of pay and allowances to 04 officers not performing their duties at the place wherefrom they were drawing their salaries which is held irregular and unauthorized. Detail is given below:

S.No	Name of Officer / Official	Desig	Original Place of Posting	Posted Currently on detailment	Remarks	HPA	Amount (Rs.)
1.	Dr. Shamas Ur Rehman	M/O	RHC Pat-tan	BHU Doga	2017-19	92000*24	2,208,000
2.	Dr. Zahir Shah	M/O	TBC Ghaziabad	BHU Ranika	2017-19	92000*24	2,208,000
3.	Dr. Roohul Amin	M/O	RHC Shatyal	BHU Seo	2017-19	92000*24	2,208,000
4.	Dr. FazalRehman	MO	RHC Shatyal	Polio Co Ordinator Dassu	2017-19	92000*24	2,208,000
						Total	8,832,000

The irregularity occurred due to non-compliance of rules, resulted in weak administrative and financial controls

When pointed out in August 2019, the management stated that the orders for General duty were made by the Secretary Health However the matter will be taken up for compliance and audit will be shared the findings, the reply was not tenable it

reflects the in-efficiency of the management. No compliance was intimated till finalization of this report.

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

Audit suggests disciplinary action against the persons at fault besides repatriation the staff immediately and irregular detailments may be got regularized from competent forum under intimation to audit.

AIR Para No.14 AC-IV(2018-19)

2.5.2.2 Un-justified drawl of pay of closed schools-Rs. 5.300 million

According to Government of Khyber Pakhtunkhwa Finance Department regulation wing letter No. SO.(FR)/FD/5-14/2014 dated: 16-12-2014, in case Government employees remain absent from duty without authorization or fails to perform their concerned duty, such government employees losses right to payment of pay and allowances for such period besides making themselves liable for disciplinary proceedings.

District Education Officer (Female) Kohistan upper paid an amount of Rs. 5,300,748 as pay and allowances to teachers having posted in school having zero enrolment during 2016-19. Detail is as under.

S.No	Name of School	Name of Teacher	Pay Drawn per month in Rs	Pay of 36 months Rs
01.	GGPS PeroBela	Mst: GulshanBazmir LalBibi	27,999 27,999	1,007,964 1,007,964
02.	GGPS JhamraJalkot	Mst: Fatima	27,959	1,007,964
03.	GGPS Bar KafarKot	MstRubiMiskeen	27,595	993,420
04.	GGMS Soyal	NusratBegum	35,651	1,283,436
05.	GGMS Gakuz	Newly Crated	Nil	Nil
Total			147,243	5,300,748

Audit is of the view that in absence of students the payment of salaries to teachers was held unjustified.

When pointed out in August 2019, the management stated that matter will be taken up for fact finding and the result will be shared with audit. No progress was intimated till finalization of this report.

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

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

AIR Para No.12 AC-IV(2018-19)

2.5.2.3 Un-authorized payment of pay and allowances for absent period – Rs. 1.762 million

According to Government of KPK E&A Department Notification No.E&A(FDS)2-2001dated 8th August 2001, a civil servant willful absence shall be treated under Efficiency & Disciplinary Rules 1973.

DEO Male Kohistan Upper paid Pay & Allowances of three (03) Teachers, remained absent from duty during financial 2018-19. Detail is as under

S.No	Name of Teacher	Personal No	Name of School	Pay per month	Pay per anum
1.	Sarfaraz Khan	333142	GPS Band Gabrial	62,149	745,788
2	Haji Ahmad	333175	GPS Bagh Seri	38,773	465,276
3	ShamsurRehman	331553	GPS Main-danShadamKhail	45,993	551,916
				Total	1,762,980

The irregularity occurred due to lack of internal control.

When pointed out in August 2019, the management stated that this office will constitute committee for proceeding under E&D rules 2011. The reply was not convincing as no progress was intimated till finalization of this report.

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

Audit recommend that inquiry be conducted and responsibility be fixed and recovery be made and deposit into Government treasury under intimation to audit

AIR Para No.10 AC-IV(2018-19)

2.5.2.4 Non-recovery of conditional grant -Rs. 3.348 million

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

District Education Officer (Male) Kohistan Upper allocated conditional grant of Rs. 3,348,000 to 02 schools during 2015. Detail is as under.

S.No	Name of School	Amount (Rs)
01.	GPS Shalkhan Abad	1,024,000
02.	GPS MaidanKolai	2,324,000
Total		3,348,000

In result of inquiry it was established that the funds were drawn by the teachers without any work. The amount was not returned to government treasury and no fruitful action was initiated to recover the amount.

When pointed out in August 2019, the management stated that they lodge FIR against Mr. Saleem Khan of GPS maidan and the GPS shalkhanabad was delayed due to land issues DEO Kolai was directed to inquire the matter. The reply was not convincing as no progress was intimated till finalization of this report.

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

Audit recommends inquiry be conducted and recovery be made under intimation to audit.

AIR Para No.15 AC-IV(2018-19)

Procurement related irregularities

2.5.2.5 Non-supply of medicines – Rs. 9.643 million

According to clause 17 of the standard contract agreement the supply of the ordered goods under this agreement shall be completed by the Supplier within thirty (30) days after the receipt of supply orders from the Purchasing Entity.

DHO Kohistan Upper drawn Rs. 9,642,531 during 2018-19 for the procurement of medicines and issued supply orders for supply of medicines whereas the same were not supplied till the date of audit. Due to non-supply of medicines in time the management unable to provide the health facilities/benefits to the public for which such a huge amount was spent. Beside this chances of miss-appropriation cannot be avoided. Detail is given at **Annex-2**

Non-supply of medicines occurred due to weak financial and administrative controls, resulted in violation of rules.

When pointed out in August 2019, the management stated that as per MCC Rules 2019 and DG Health services instructions the time period for supply of medicines was 60days and supply of the medicines will be completed within the prescribed time period & audit will be informed. The reply was not cogent as it was required to complete the supply within a month period as per MCC Guide Lines, it reflects the in-efficiency of the management. No compliance was intimated till finalization of this report.

The irregularity occurred due to lack on internal financial control.

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

Audit recommends action against the persons at fault besides ensuring supply of all of the medicines under intimation to audit.

Management of accounts with commercial banks

2.5.2.6 Unauthorized Deposit of Land Acquisition Fund into Designated Current Account Rs. 3,738.488 million and loss to the government Rs. 92.822 million.

According to Finance Department Khyber Pakhtunkhwa letter No.2/3-(F/L0/FD/2007-08/Vol-IX dated 10.02.2014 the Finance Department has allowed the sanction of bank accounts in commercial banks for various departments/autonomous/corporation in KP and directed that such accounts may be converted into PLS mode and profit earned may be deposited into government treasury under the relevant head of account not later than a week when declared by the bank.

Deputy Commissioner Kohistan Upper received an amount of Rs. 5,969,874,746 for Land Compensation for Dattu Hydel Power project and various roads in District Kohistan. An amount of Rs. 2,232,687,000 was paid for the acquisition of land out of which payment of Rs. 3,738,488,350 was still lying undischarged in the designated account of District Collector instead of Revenue Deposit Account. Furthermore the local office also failed to convert the account into PLS mode and thus deprived the government from interest income of Rs. 92,822,629 (approx).Detail is given below.

S.No	Account No.	Opening Balance 01-07-2018	Closing Balance as on 30-06-2019	Minimum 5% interest per annum on opening balance
1	4114676385	1,856,452,587	3,738,488,350	92,822,629
Total		28,495,195	30,833,953	92,822,629

Unauthorized deposit and non-conversion of bank accounts into PLS occurred due to weak internal controls and lack of interest toward government revenue, which caused loss to the government.

When pointed out in July 2019, the management stated that this office requested to convert the said account into interest earning mode of account from Fi-

nance Department KP but Finance Department KP regretted its liability to convert the said account into PLS mode of account. The reply was not convincing because it is the clear violation of above criteria further no progress was intimated till finalization of this report.

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

Audit recommends immediate transfer of the fund to revenue deposit and conversion of current bank accounts into PLS beside action against the person(s) at fault.

AIR Para No. 11 AC-IV(2018-19)

2.5.3 Value for money and service delivery issues

2.5.3.1 Loss to the Government –Rs. 2.32 million due to non-recovery of Leased amount & non-awarding of Contract to the highest bidder

According to clause 2 and 3 of the agreement, a sum of Rs. 1,100,000 or future amount to be determined in case the premises are upgraded, by lessee to the lesser for a period of ten years commencing from the date of handing over of the possession. The lessee shall pay the lease amount in 20 equal installments on six-monthly basis. According to 14A of the KPPRA Rules 2014 the single bid may be considered if it meets the evaluation criteria expressed in the NIT or bid solicitation documents and not in conflict with the act, Rules and Regulations.

Deputy Commissioner Kohistan Upper leased out one Jalkot Hydel Power Station to MS Dewan Enterprises Haripur for ten years on 30.10.2008 with leased amount of Rs. 1,100,000 to be recovered in 20 six monthly installments. Following are the audit observations.

- The Local office failed to recover the long outstanding arrear of leased amount Rs. 1,100,000 from the lessee during the year 2018-19 almost lapse of 10 years .
- The local office also failed to terminate the lease agreement in case the lessee failed to deposit the installments by the 10th of respective month.
- Furthermore the local office failed to award the contract for the operation of Power Station to MS Mushtaq Ur Rehman being the Highest Bidder for Rs. 1,223,500 per anum for next five years during 2018-19 resulting into loss to the government of Rs. 1,223,500.
- The government exchequer also suffers a loss of Rs. 1,774,000 on account of pay and allowances incurred on deputing security personnel

on the site which needs recovery from the defaulted contractors along interest.

The agreement was not honored the management needs to recover the long outstanding dues. The management needs to improve the financial management to avoid further loss to Government.

When pointed out in July 2019, the management stated that the notice has been given to the contractor to deposit the lease amount along with penalties at the earliest and progress will be shared with Audit. However, no progress was intimated till finalization of this report.

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

Audit recommends recovery of lease money along with interest, cancellation of agreement and action against the person (s) at fault.

AIR Para No. 01 AC-IV(2018-19)

2.5.3.2 Unauthorized retention of 2% TMA Tax amounting to-Rs. 49.805 million

According to para 26 of GFR Vol-I it is the duty of departmental controlling officer to see that all sum due to government are regularly and promptly assessed, realized and duly credited in the public account. Rule 1 of Annexure A to para 38 of GFR Vol.-I requires the departmental authorities to see that all revenues due to Government which have been brought to account are correctly and promptly assessed, realized and credited to government account.

Deputy Commissioner Kohistan Upper recovered an amount of Rs. 49,805,400 on account of 2% TMA Tax on awarded cost of land acquired for the

construction of various roads and Dasso Dam during the year 2018-19. The local office failed to transferred the amount of 2% TMA Tax to the TMAs concerned and was unauthorized retained in the designated account of LAC (Land Acquisition Collector) which resulted in loss to the exchequer in the form of non-utilization of fund on the development activities of the area and people concerned.

Audit observed that unauthorized retention of tax amount occurred due to weak financial and administrative control which resulted into loss to the government exchequer.

When pointed out in July 2019, the management stated that upon request of TMA Dasso the said funds will be released accordingly and progress will be shared with Audit. However, no progress was intimated till finalization of this report.

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

Audit recommends release of unauthorized retained tax besides action against the person(s) at fault.

AIR Para No. 05 AC-IV(2018-19)

2.5.3.3 Non-utilization of Emergency Fund-Rs. 527.330 million and Non deposit of Bank profit into government treasury amounting to - Rs. 52.909 million

According to Finance Department Khyber Pakhtunkhwa letter No.2/3-(F/L0/FD/2007-08/Vol-IX dated 02.06.2014 interest/profit amounts accrued/earned on the funds placed in banks (PLS mode) may be deposited into government treasury under the relevant head of account not later than a week when declared by the bank.

Deputy Commissioner Kohistan Upper received an amount of Rs. 527,330,000 from PDMA KPK Peshawar for the Re-construction/Rehabilitation of roads in District Kohistan released on 30-06-2016. The local office did not utilize

the fund during financial year 2018-19. Furthermore Deputy Commissioner Kohistan also did not deposit the profit amounting to Rs. 52,909,560 earned on the above fund during last 3 years into the government treasury. Detail is given below:

S.No	Account No.	Date	Amount of Profit
01.	3098249138	15-07-2017	10,801,727
02.	Do	13-01-2018	11,184,650
03.	Do	14-07-2018	12,071,899
04.	Do	12-01-2019	18,851,284
Total Profit not deposited into government treasury			52,909,560

Non utilization of funds and non-deposit of receipts into government treasury occurred due to weak financial and administrative control which resulted into loss to the government exchequer.

When pointed out in July 2019, the management stated that the funds could not be utilized because the matter was sub-judice by the locals in the Peshawar High Court Abbottabad Bench, The process is now going on the said funds will be released accordingly and progress will be shared with Audit. However, no progress was intimated till finalization of this report.

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

Audit recommends immediate deposit of the government receipts into government treasury without any delay under intimation to audit.

AIR Para No. 06 AC-IV(2018-19)

2.5.3.4 Non- recovery of 2% TMA tax worth-Rs. 1.311 million

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

During scrutiny of Land Registration record of the office of Deputy Commissioner Kohistan Upper, it was noticed that land measuring 88 Kanal 7 Marla was registered as transferred from FWO to WAPDA& DHPP valuing Rs. 65,598,700 during the year 2018-19. The local office recovered registry fee but failed to recover 2% Mutation Fee amounting to Rs. 1311974 ($65598700 \times 2\%$) which needs recovery from the concerned.

Non collection of tax occurred due to weak financial and administrative control which resulted into loss to the government exchequer.

When pointed out in July 2019, the management stated that the case will be taken up with the GM/PD Dassu at HPP for recovery of the arrears. More over warning have been issued to the person at fault in this office and progress will be shared with Audit. However, no progress was intimated till finalization of this report.

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

Audit recommends recovery of government taxes besides action against the person(s) at fault.

AIR Para No. 08 AC-IV(2018-19)

2.5.3.5 Irregular Expenditure worth –Rs. 8.498 million without open tender system

According to KPPRA Rules 2014 open tendering open competitive bidding as principal method of procurement sub rules (1) 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).

Deputy Commissioner Kohistan Upper incurred an expenditure of Rs. 5,843,573 on account of hiring of vehicle for the Land acquisition Unit for Dattu Hydro Power Project during the year 2018-19. Further an expenditure of Rs. 2,654,680 was incurred on account of Hot & Cold Weather Charges without calling for tender resulting loss to the exchequer due to not availing the economic rates. The detail is given below;

S.No	Period	Rent Amount paid (Rs)
1	Jun-18	535,000
2	July to Sept 2018	1,550,666
3	Oct-18	400,000
4	Nov-18	575,166
5	Dec-18	420,000
6	Jan-19	416,935
7	Feb-19	425,000
8	Mar-19	410,806
9	Apr-19	385,000
10	May-19	725,000
11	Hot & cold charge	2,654,680
Total Amount		8,498,253

Irregular Expenditure incurred due to weak financial and administrative control which resulted into violation of government rules.

When pointed out in July 2019, the management stated that all the formalities were fulfilled by this office which can be verified from record. The reply was not

convincing because no proof was produced to Audit for verification in violation of above criteria. Further no progress was intimated till finalization of this report.

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

Audit recommends regularization of expenditure from the competent forum besides fixing of responsibility under intimation to Audit.

AIR Para No.12&14 AC-IV(2018-19)

CHAPTER-03

Tehsil Municipal Administration

3.1 Introduction

District Kohistan Upper has two Tehsils i.e. Dassu and Kandian. 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 planned formations expenditure and receipts:

Sr No	Description	Total Nos	Audit-ed	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Formations	2	2	53.276	118.933

3.2 Comments on Budget and Accounts (Variance Analysis)

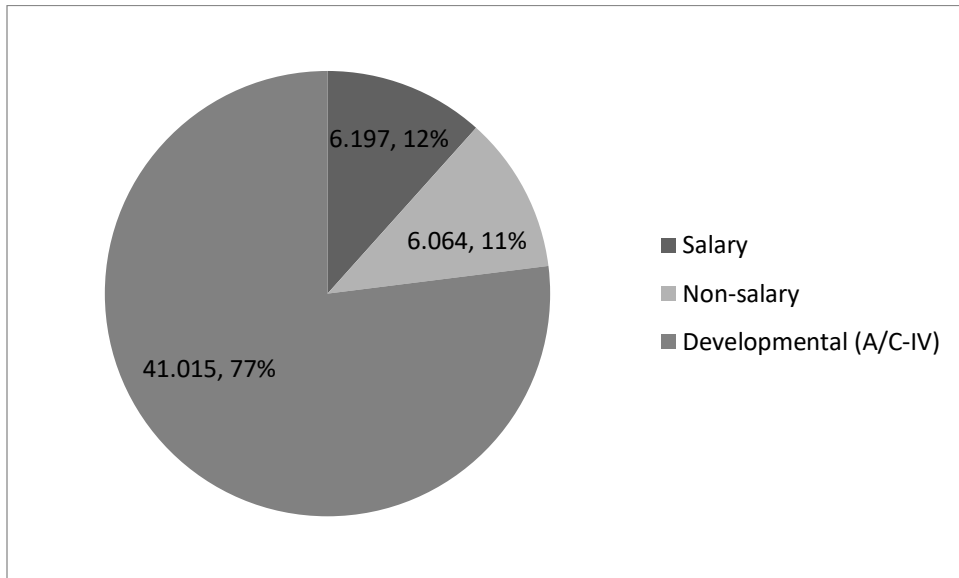
(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	13.636	6.197	7.439	54.554
Non-salary	12.832	6.064	6.768	52.743
Developmental (A/C-IV)	189.766	41.015	148.751	78.386
Total	216.234	53.276	162.958	75.36
Receipts		118.933		

The savings of Rs. 162.958 million indicate inefficiency in the capacity of TMA to utilize the amount allocated.

EXPENDITURE 2018-19

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 254.273 million were raised in this audit report. This amount also includes recoverable of Rs. 9.487million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Value for money and service delivery issues	2.087
2	Others, including cases of accidents, negligence etc.	252.273
Total		254.36

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

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

Sr. No.	Audit Year	TAC meeting
1.	2002-03	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	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened

3.5 AUDIT PARAS

3.5.1 Value for money and service delivery issues

3.5.1.1 Non-deduction of Income Tax –Rs. 2.087 million

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

Tehsil Municipal Officer Dassu incurred expenditure of Rs. 27,828,000 on developmental schemes during 2018-19. However income tax @ 7.5% amounting to Rs. 2,087,000 was neither deducted nor adjusted. Detail is given at annexure-3.

Non-deduction/adjustment of Income Tax occurred due to non-compliance and weak internal control system which resulted in loss to Government.

When pointed out in October 2019, the management stated that District Kohistan is tax free zone, no income tax has been deducted from the bills of the contractor. The reply was not convincing as government instructions should have been followed and income tax should have been deducted. No progress was intimated 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

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

AIR Para No.01 AC-IV(2018-19)

3.5.2 Others, including cases of accidents, negligence etc.

3.5.2.1 Inefficiency in utilization of funds –Rs. 188.307 million

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

S/No. iv of the guidelines/modalities for district development funds released under PFC circulated vide No. Director (LG) district ADP 2015 dated Peshawar, the 28th January, 2015 provides, that all the schemes shall be completed within the same financial year.

During scrutiny of record of TMA Dassu during 2018-19 it was observed that a huge amount of Rs. 188,307,047 remained unspent without any cogent reason/justification. The inhabitants of the locality were deprived of the benefits for which the amount was allocated. Detail is as under:-

Description	Opening balance as on 01.07.2018	Received during the Financial year 2018-19	Utilized during the Financial year 2018-19	Balance as on 30.06.2019
Developmental Grant as per PLA	189,972,119	41,356,900	43,021,972	188,307,047

The irregularity occurred due to inefficiency of the management and non-compliance of rules.

When pointed out in October 2019, the management stated that the local body election have not been conducted in Kohistan, therefore, the developmental fund could not utilized, the fund one laying in the PLA of TMA Dassu. No progress was intimated 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

Audit recommends fixing responsibilities for non-utilization of funds under intimation to audit.

AIR Para No.02 AC-IV(2018-19)

3.5.2.2 Non-imposition of penalty for delay in completion of works – Rs. 5.40 million

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

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

Tehsil Municipal Officer, TMA Dassu awarded contracts of developmental schemes with estimated cost of Rs.54,000,000 during 2018-19. The schemes were not completed in stipulated period however penalty @ 10% amounting to Rs. 5,400,000 was not imposed. Detail is given at annexure-4.

Penalty was not imposed in violation of contract agreement, which resulted in loss to Government.

When pointed out in October 2019, the management stated that the schemes are ongoing due to not receipt of balance fund. No progress was intimated 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

Audit recommends immediate recovery investigation fixing responsibility and action against the persons at fault under intimation to audit.

3.5.2.3 Loss to government due to non-realization of receipts –Rs. 2.00 million

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Tehsil Municipal Officer, TMA Dassu failed to recover receipts on account of 2% property tax amounting Rs. 2,000,000 during the year 2018-19.

Non recovery of property tax occurred due to weak internal control which resulted in loss to Government.

When pointed out in October 2019, the management stated that that a sum of Rs. 20 million had been placed in Budget of TMA Dassu. A huge land have been transferred to WAPDA through Deputy Commissioner Kohistan, 2% property tax has been collected by DC and laying in this account. It was requested to DC Kohistan to transfer the amount of TMA Dassu on receipt of the property tax the Audit will be intimated properly No progress was intimated 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

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

3.5.2.4` Non-utilization of Government funds –Rs. 57.273 million

According to District Government KPK Rules of Business 2015, Second Schedule Section-1(d)(i) that Planning and Development Section of Deputy Commissioner will be responsible for preparation, implementation, monitoring and evaluation of District Annual Development Program in co-ordination with District Offices.

Tehsil Municipal Officer Kandia Upper Kohistan failed to utilize developmental funds amounting Rs. 57,273,598 during the year 2018-19. No progress regarding its utilization has yet been made till the dates of audit. As a result the government money remained blocked and the community deprived of the basic facilities.

Non-utilization of Government money occurred due to weak financial and management control.

When pointed out in October 2019, the management stated that the funds were not utilized due to non-elections of Local Body in District Kohistan and the matter has already been taken up with higher ups for utilization of funds. Nor progress was intimated 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

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

AIR Para No.01 AC-IV(2018-19)

Chapter-04

AD LG E&RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Kohistan Upper has 63 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Kohistan Upper.

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

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

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

- viii. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

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

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

- xiv. Promoting plantation of trees, landscaping and beautification of public places;
- xv. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xvi. Considering and approving annual budget presented by the respective Nazim, village council or neighborhood council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

Detail of audit planned formations expenditure and receipts:

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	64	7	51.695	NA

4.2 Comments on Budget and Accounts (Variance Analysis)

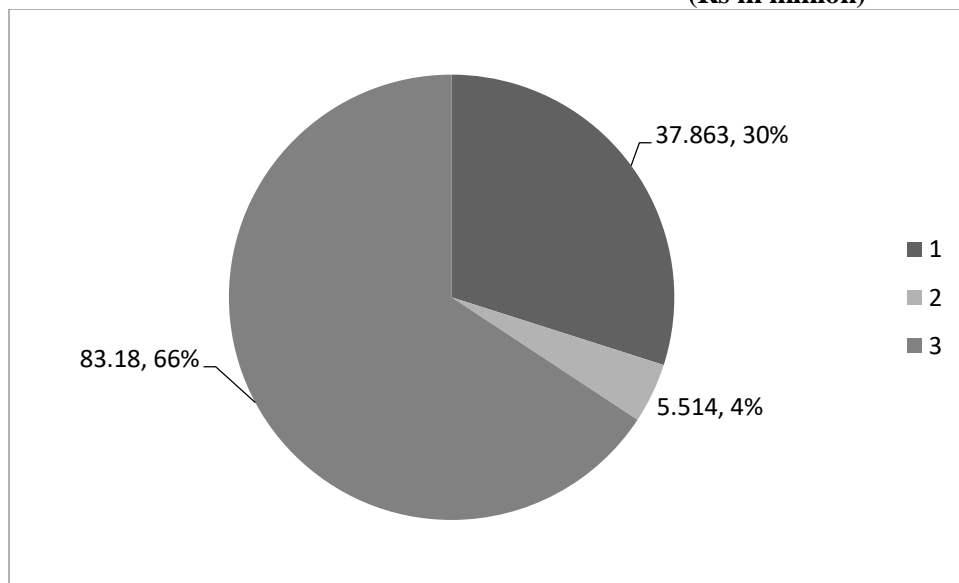
(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	38.824	37.863	0.961	2.475
Non-salary	7.165	5.514	1.651	23.043
Developmental (A/C-IV)	83.18	83.18	0	0
Total	129.169	126.557	2.612	2.02
Receipts				

The savings of Rs. 2.612 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2018-19

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 1.559 million were raised in this audit report. This amount also includes recoverable of Rs. 0 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	Value for money and service delivery issues	1.559
Total		1.559

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 are given below:

Sr. No.	Audit Year	VACs/NACs 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

4.5 AUDIT PARA

4.5.1 Value for money and service delivery issues

4.5.1.1 Irregular purchase of vehicle–Rs. 1.559 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).

Assistant Director LGE& RDD Kohistan Upper paid on account of Suzuki Cultus amounting to Rs. 1,551,000 to Supplier MS Suzuki Motor Mansehra on 12.06.2019. Open competition was not made to obtained economical rates.

The irregularity occurred due to weak internal control, which resulted in violation of Government orders.

When pointed out in December 2019, the management stated that supplier was in District Mansehra and vehicle was purchased from supplier. Reply is not convincing as proper procedure of KPPRA was not followed. Nor any progress was intimated 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.

Audit suggests justification and fix responsibility under intimation to Audit.

AIR Para No.01 AC-IV(2018-19)

ANNEXURES

Annex-1

MFDAC

S. No	AIR No.	Department	Title of the Para	Amount in million
1	02	DC	Loss to Government due to non-conversion of current bank accounts into PLS mode	0
2	03	..do..	Irregular Expenditure without budgetary grants and Non surrender of Savings	4.741 22.241
3	04	..do..	Irregular and unauthorized appointment of staff	0
4	03	DHO	Non-imposition and recovery of penalty for Non-supply of medicines–	0.675
5	10	DHO	Wasteful expenditure on non-functional Centers -	9.081
6	11	DHO	Unauthorized issuance of medicines without prescription of Doctors -	9.300
7	04	DHO	Loss to Government due to non-deduction of income tax	0.207
8	05	DHO	Unauthorized payment/recovery on account of Non-Practicing Allowance	0.168
9	06	DHO	Irregular payment/Non-recovery of ARA 2013 & 2016–	0.361
10	07	DHO	Unauthorized deposit of receipts into Provincial Account-I -Rs 0.715 million.	0.715
11	08	DHO	Non-deposit of Ambulance receipts into Government treasury	0.3000
12	09	DHO	Non-collection and deposit of receipts into Government treasury –Rs 164,340	0.164
13	12	DHO	Irregular payment on account of HPA to the employees during Earned Leave –	0.348
14	13	DHO	Non-recovery of House Rent / Conveyance Allowance amounting –Rs 663,487	0.663
15	01	DEO (M)	Improper maintenance of cash book	0
16	02	DEO (M)	Irregular expenditure on account of rent of office building	0.240

17	03	DEO (M)	Irregular expenditure of hot & cold charges Rs. 250,000	
18	04	DEO (M)	Non reconciliation of accounts	3.541
19	05	DEO (M)	Irregular payment of Pay Roll without completion of Service Books	1.044
20	06	DEO (M)	Non- Conducting of physical verification of Assets.	0
21	07	DEO (M)	Un justified transfer of driver Deputy Commissioner office Kohistan	0
22	04	DEO(F)	Irregular payment of Pay Roll without completion of Service Books-	10.1711
23	05	DEO(F)	Unverified expenditure incurred through PTC-	1.974
24	10	DEO(F)	Non utilization of conditional grant-	1.355
25	08	DO Social welfare	Irregular payment of payrolls	0.030
26	09	..do..	Un- authorized placement of public funds in banks amounting	0.009
27	10	.do..	Non maintenance of stock register	0
28	06	.do..	Non- Conducting of physical verification of Assets	0
29	07	DEO (F)	Irregular Appointment of 31 class iv employees	0
30	08	DEO (F)	Non constructions of 15 schools	0
31	05	DEO(M)	Irregular payment of Pay Roll without completion of Service Books	6.845
32	07	DEO(M)	Unverified expenditure incurred through PTC	0
33	08	DEO(M)	Irregular expenditure on account of rent of office building	1.080
34	09	DEO(M)	Non Transfer/ mutation of land to Education Department	0
35	13	DEO(M)	Misappropriation for appointments of Seven Teachers	0
36	01	DEO(F)	Non auction and condemnation of old vehicles	0
37	02	DEO(F)	Non imposition of penalty due to delay in completion of supplies	0.404
38	03	DEO(F)	Loss due to non-recovery of 1/5 th of GST	0.378
39	04	DEO(F)	Non Recovery of Scouts and Shaheen Funds shares	0.034
40	06	DEO(F)	Un-authorized placement of Public funds in banks amounting	0.075
41	12	DEO(F)	Irregular Appointment of 64 teachers	0
42	13	DEO(F)	Non constructions of 89 schools	0
43	12	DEO (M)	Non deduction of stamp duty	0152
44	16	DEO (M)	Non Transfer/ mutation of land to Education Department	

45	09	DEO (M)	Un-authorized payment of pay roll through DDOs	1.118
46	03	TMA Dassu	Irregular retention of Nazim's Honoraria and other perks & privileges	1.639
47	04	TMA Dassu	Irregular expenditure on account of developmental schemes	23.206
48	05	TMA Dassu	Loss to Government due to substandard execution of work	2.000
49	07	TMA Dassu	Irregular execution of schemes without technical sanction	3.786
50	02	TMA Kandian	Irregular cash payments of salaries and contingencies in violation of local council accounts	1.160
51	02	ADLG&RDDE	Irregular purchase of furniture-	0.199
52	03	ADLG&RDDE	Unjustified deposit of funds in bank account Rs904687	0.905
53	04	ADLG&RDDE	Un-justified transfer of 08 employees to DC office KOHISTAN Upper	0
54	05	ADLG&RDDE	Irregular award of contract for supply of fire wood Rs449600 Loss due to non- recovery of taxes Rs143872	0.449
				0.144
55	06	ADLG&RDDE	Non recovery of conveyance allowance of	0.060
56	07	ADLG&RDDE	Irregular payment of payroll of contingent staff	0.206
57	08	ADLG&RDDE	Doubtful expenditure on account of POL Rs66236	

Annex-2
Para 2.5.2.5

Detail of Non-supply of medicines

.S. No	Name of Company	Amount in Rs.
1	MS Reckitt Benkeiser Karachi	42,768
2	MS Fynk Lahore	54,564
3	MS GlaxoSmithKline Karachi	251,163
4	MS Amson Islamabad	75,834
5	MS Vikor Karachi	74,250
6	MS Bajwa Son Lahore	117,880
7	MS Injection system Swabi	53,460
8	MS Platinum Karachi	29,343
9	MS Frontier HatarHaripur	19,018
10	MS Saffron Faisal Abad	127,830
11	MS Astellas Peshawar	699,940
12	MS Mega Lahore	78,705
13	MS stanly Peshawar	1334,025
14	MS Brookes Karachi	75,488
15	MS Sante Karachi	20,790
16	MS NabiQasim Karachi	92,268
17	MS Zafa Karachi	3248,23
18	MS Hashir Peshawar	8,623
19	MS Hashir Peshawar	164,934
20	MS Gulf Islamabad	16,538
21	MS MSNavamed Lahore	131,472
22	MS PaktexKamoke	269,376
23	MS Sami Karachi	171,458
24	MS Bosch Karachi	5375,095
25	MS Global Islamabad	32,886
Total		9,642,531

Annex-3
Para 3.5.1.1

Detail of Non-deduction of income tax

S. No.	Name of Scheme	E/cost(M)	EXP:	I.Tax
1	Construction work of MadniJamia Masjid near China Bridge.	0.80	0.653	0.049
2	Construction of Sakhi Abad Masjid.	0.40	0.322	0.024
3	Construction of Masjid at Aziz urRehman Abad.	0.30	0.203	0.015
4	Construction of Masjid at Amir Zada and Essa Abad Ramal	0.20	0.155	0.012
5	Construction of Masjid at YudonKhel Abad near Thana Jalkot.	1.50	0.123	0.009
6	Construction of Masjid at Rehmatullah Abad Baram.Khel	0.30	0.203	0.015
7	Construction of Masjid at Gul Nawaz and Samiullah Abad.	0.20	0.180	0.014
8	Construction of Masjid at Sher Muhammad Abad Chichar.	0.20	0.166	0.012
9	Construction of Onchi Masjid at Razika Muhammad Sadiq Abad.	0.40	0.323	0.024
10	Construction of Masjid at Bar Muslim KotMaidan.	0.20	0.147	0.011
11	Construction of Masjid at JehanZeb and Khan Zada Abad Ramal.	0.20	0.150	0.011
12	Construction of Masjid at Farman Abad.	0.30	0.240	0.018
13	Installation of Solar Lights from Askari Bank upto Faisal Bank.	1.00	0.518	0.039
14	Installation of Solar Lights from LariAdda to Jamia Masjid+ PTCL Exchange Komila.	1.00	0.570	0.043
15	Installation of Solar Lights from KKH to District Council Hall.	1.00	0.570	0.043
16	Installation of Solar Lights from yudankhel Abad Colony.	1.00	0.427	0.032
17	Installation of Solar Lights at Yudankhel Abad Jalkot vil-lage.	2.00	0.900	0.068
18	Water Supply Scheme (HDPE) pipe 2” dia Barito Bagroo.	0.70	0.509	0.038
19	Water Supply Scheme (HDPE) pipe Jabir Abad Bak.	0.50	0.247	0.019
20	Water Supply Scheme (HDPE) JhamraJandar Shah Abad.	0.40	0.257	0.019
21	Water Supply Scheme (HDPE) Jhamra Meer Ayaz Abad.	0.30	0.221	0.017

22	Water Supply Scheme (HDPE) at Ahmad Abad Muslim Kot.	0.30	0.221	0.017
23	Water Supply Scheme (HDPE) at SherAyaz Abad Uchar.	0.30	0.146	0.011
24	Water Supply Scheme (HDPE) Daloon to Buraq Abad Barseen	0.30	0.146	0.011
25	Water Supply Scheme (HDPE) Anwar Abad Barseen.	0.50	0.325	0.024
26	Water Supply Scheme (HDPE) at Kaftan Abad Kandrot-SkindarKhel.	0.40	0.185	0.014
27	Water Supply Scheme (HDPE) at Chin SkindarKhel Abad Dong Nala.	0.30	0.168	0.013
28	Water Supply Scheme (HDPE) pipe at Ghulam Abad Shaha.	0.30	0.146	0.011
29	Water Supply Scheme (HDPE) pipe at Abdul SattarBadarshahKhel Abad Shaha.	0.30	0.146	0.011
30	Water Supply Scheme (HDPE) pipe at JhamraDadair.	0.80	0.382	0.029
31	Water Supply Scheme (HDPE) pipe at SeeriSabarJamilSotaKhel Abad.	0.30	0.130	0.010
32	Water Supply Scheme (HDPE) Pipe at Qadir Abad ThengHarban.	0.50	0.274	0.021
33	Water Supply Scheme (HDPE) pipe at TikbazBalogaiMalook Abad.	0.40	0.221	0.017
34	Water Supply Scheme (HDPE) pipe at Qalar Shah Abad Doga	0.30	0.204	0.015
35	Water Supply Scheme (HDPE) pipe at Abdul Malik Abad Baja.	0.30	0.154	0.012
36	Water Supply Scheme (HDPE) pipe at Altaf Abad Baja.	0.30	0.153	0.011
37	Water Supply Scheme (HDPE) pipe at Fazlo Abad Jhakh.	0.30	0.151	0.011
38	Water Supply Scheme (HDPE) pipe at Shah Nasir Abad Jhakh.	0.30	0.154	0.012
39	Water Supply Scheme (HDPE) pipe at IskaKhel Abad Jhakh.	0.30	0.154	0.012
40	Water Supply Sanitation Scheme at theangKarim Abad Harban.	0.70	0.385	0.029
41	Sanitation Scheme at AbdurRehman Abad Near Petrol Pump Dassu.	0.30	0.225	0.017
42	Sanitation Scheme at SegimosYaqub Abad Harban.	0.50	0.152	0.011
43	Sanitation Scheme at MolanaQadir Abad HarbanKot.	0.40	0.295	0.022
44	Water Supply Scheme (HDPE) pipe at KhatakKandia.	0.50	0.361	0.027
45	Water Supply Scheme (HDPE) pipe at PirBagroo.	0.40	0.285	0.021
46	Water Supply Scheme (HDPE) pipe at Haji Mamaldar Abad	0.40	0.285	0.021

	Gabral.			
47	Water Supply Scheme (HDPE) pipe at Jail Botkhel Abad.	0.50	0.247	0.019
48	Water Supply Scheme (HDPE) pipe at Munabar Abad Uchar.	0.30	0.160	0.012
49	Water Supply Scheme (HDPE) pipe at Abdul Sattar Abad Chochung.	0.30	0.146	0.011
50	Water Supply Scheme (HDPE) pipe at Husanuddin Abad Uchar.	0.20	0.115	0.009
51	Water Supply Scheme (HDPE) pipe at PirZada Abad Uchar.	0.20	0.128	0.010
52	Water Supply Scheme (HDPE) pipe at Kadia Abad KaminKhelLohi.	0.20	0.096	0.007
53	Water Supply Scheme (HDPE) pipe at Soon Mian Abad Uchar	0.30	0.146	0.011
54	Water Supply Scheme (HDPE) pipe at Pir Dad Abad KameenKhelLohi.	0.20	0.128	0.010
55	Water Supply Scheme (HDPE) pipe at Uthlok Bad shah Abad.	0.30	0.128	0.010
56	Water Supply Scheme (HDPE) pipe at Rehman Abad Baila.	0.30	0.180	0.013
57	Water Supply Scheme (HDPE) pipe at AlwaniQazi Abad.	0.30	0.191	0.014
58	Water Supply Scheme (HDPE) pipe at DharLohiBoghut Abad	0.30	0.146	0.011
59	Water Supply Scheme (HDPE) pipe at Bush Lohi Ali Akbar Abad.	0.30	0.146	0.011
60	Water Supply Scheme (HDPE) pipe at Riaz Abad Goshali.	0.30	0.146	0.011
61	Water Supply Scheme (HDPE) pipe at GhulamNabi Abad Bariyar.	0.30	0.146	0.011
62	Water Supply Scheme (HDPE) pipe at ChounKameenKhel Abad.	0.20	0.092	0.007
63	Water Supply Scheme (HDPE) pipe at Musthan Abad Lohi.	0.30	0.146	0.011
64	Water Supply Scheme (HDPE) pipe at Samar Shah Abad Lohi.	0.30	0.165	0.012
65	Water Supply Scheme (HDPE) pipe at Sher Ali Abad Serto.	0.30	0.146	0.011
66	Water Supply Scheme (HDPE) pipe at Kadai Abad Lohi.	0.20	0.092	0.007
67	Water Supply Scheme (HDPE) pipe at Abdul Manan Bad KaiserDadairLohi.	0.30	0.146	0.011
68	Water Supply Scheme (HDPE) pipe at GulFirdos Abad QaisarDadairLohi.	0.30	0.146	0.011
69	Water Supply Scheme (HDPE) pipe at Qalar Shah Abad Serto.	0.30	0.146	0.011

70	Water Supply Scheme (HDPE) pipe at Nijab Abad.	0.30	0.201	0.015
71	Water Supply Scheme (HDPE) pipe at Jamil Khan Abad Lohi.	0.30	0.146	0.011
72	Water Supply Scheme (HDPE) pipe at Abdul Karim Abad.	0.30	0.198	0.015
73	Water Supply Scheme (HDPE) pipe at Rehmat Shah Abad Lohi.	0.30	0.146	0.011
74	Water Supply Scheme (HDPE) pipe at Khursheed Abad.	0.40	0.372	0.028
75	Water Supply Scheme (HDPE) pipe at GagoiSotakhel Abad.	0.30	0.204	0.015
76	Water Supply Scheme (HDPE) pipe at Munawar Shah Abad SotaKhel.	0.30	0.166	0.012
77	Water Supply Scheme (HDPE) pipe at DadairBaikShamlo Abad.	0.30	0.152	0.011
78	Water Supply Scheme (HDPE) pipe at Shah ZareenBoyaK-hel Abad.	0.50	0.434	0.033
79	Water Supply Scheme (HDPE) pipe at Sarwar Abad Muslim Kot.	0.30	0.240	0.018
80	Water Supply Scheme (HDPE) pipe at Masaz+Wali Khan and Amiz Abad Razika.	0.50	0.315	0.024
81	Water Supply Scheme (HDPE) pipe at Rasheed and Noaman Abad Seo Village.	0.20	0.101	0.008
82	Water Supply Scheme (HDPE) pipe at Barkhayal+ Munir Abad Seo.	0.20	0.101	0.008
83	Water Supply Scheme (HDPE) pipe at FazalRehman+ Fazal Bari Abad Seo.	0.20	0.101	0.008
84	Water Supply Scheme (HDPE) pipe at Kai Dogah.	0.30	0.146	0.011
85	Water Supply Scheme (HDPE) pipe at FazalRehman + Said Wakil Abad Dogah.	0.20	0.094	0.007
86	Water Supply Scheme (HDPE) pipe at Abdul Kabir Abad Ashyal.	0.20	0.095	0.007
87	Water Supply Scheme (HDPE) pipe at Abbas Abad SherDharRazika.	0.20	0.107	0.008
88	Water Supply Scheme (HDPE) pipe at Shamsur-RehmanChichar.	0.20	0.081	0.006
89	Water Supply Scheme (HDPE) pipe at Mir Taj Abad Chich-ar.	0.20	0.106	0.008
90	Water Supply Scheme (HDPE) pipe at Shah Room Abad Bar Gahin.	0.30	0.300	0.023
91	Water Supply Scheme (HDPE) pipe at Muhtab Abad Danat.	0.30	0.089	0.007
92	Water Supply Scheme (HDPE) pipe at Shakoor Abad Di-yari.	0.30	0.186	0.014

93	Water Supply Scheme (HDPE) pipe at Amin Abad Diyari.	0.30	0.148	0.011
94	Water Supply Scheme (HDPE) pipe at Ayaz Abad.	0.30	0.183	0.014
95	Sanitation Scheme at Rab Nawaz Abad RazikaAshiyal.	1.00	0.990	0.074
96	Water Supply Scheme (HDPE) pipe at Younas Abad Zedkhar.	0.25	0.116	0.009
97	Water Supply Scheme (HDPE) pipe at Noorul Huda Abad Churto.	0.30	0.199	0.015
98	Water Supply Scheme (HDPE) pipe at Shir-Dad+ZarDad+Mir Dad Abad Bar Zedkhar.	0.25	0.187	0.014
99	Water Supply GI Pipe at Amir Abad RazikaBagh.	1.00	0.990	0.074
100	Water Supply Scheme (HDPE) pipe at Abdul Hakim Dom DadairHarban.	0.30	0.187	0.014
101	Water Supply Scheme (HDPE) pipe at Ashraf GulHarbanKot.	0.20	0.165	0.012
102	Water Supply Scheme (HDPE) pipe at Shamshir Ali HarbanKot	0.20	0.100	0.008
103	Water Supply Scheme (HDPE) pipe at Abdul Mateen+ FazalRehman Abad Razika.	0.20	0.101	0.008
104	Installation of 3 KV Micro Hydrel Powers (4Nos) at Ashraf Abad.	1.20	0.492	0.037
105	Installation of 3 KV Micro Hydrel Powers (3Nos) at Said Wakil Abad.	0.90	0.368	0.028
106	Installation of 3 KV Micro Hydrel Powers (4Nos) at Man-zoor Abad Razika.	1.20	0.491	0.037
107	Installation of 15 KV Micro Hydrel Powers Station at TheangKarim Abad.	0.70	0.286	0.021
108	Wedning and Rehabilitation of Supat Valley Road from Top to First Mor Turn.	3.00	1.048	0.079
109	Wedning and Rehabilitation of Supat Valley Road First Mor(Turn) to Islamabad.	3.00	1.057	0.079
110	Construction of Shingle Road from Daat to VitaariYudankhel Abad Chuchurgah.	2.00	0.395	0.030
111	Construction of Shingle Road from Dabro to Bagh Haji Siraj Abad.	2.00	0.386	0.029
Total		54.00	27.828	2.087

Annex-4
Para 3.5.2.2

Detail of Non-imposition of Penalty

S.No	Name of Scheme	E/cost(M)	Date of commencement	Date of completion	Penalty @10 %
1	Construction work of MadniJamia Masjid near China Bridge.	0.80	11/04/2018	10/04/2019	0.08
2	Construction of Sakhi Abad Masjid.	0.40	11/04/2018	10/04/2019	0.04
3	Construction of Masjid at Aziz urRehman Abad.	0.30	11/04/2018	10/04/2019	0.03
4	Construction of Masjid at Amir Zada and Essa Abad Ramal	0.20	11/04/2018	10/04/2019	0.02
5	Construction of Masjid at YudonKhel Abad near Thana Jalkot.	1.50	11/04/2018	10/04/2019	0.15
6	Construction of Masjid at Rehmatullah Abad Baram.Khel	0.30	11/04/2018	10/04/2019	0.03
7	Construction of Masjid at Gul Nawaz and Samiullah Abad.	0.20	11/04/2018	10/04/2019	0.02
8	Construction of Masjid at Sher Muhammad Abad Chichar.	0.20	11/04/2018	10/04/2019	0.02
9	Construction of Onchi Masjid at Razika Muhammad Sadiq Abad.	0.40	11/04/2018	10/04/2019	0.04
10	Construction of Masjid at Bar Muslim KotMaidan.	0.20	11/04/2018	10/04/2019	0.02
11	Construction of Masjid at JehanZeb and Khan Zada Abad Ramal.	0.20	11/04/2018	10/04/2019	0.02
12	Construction of Masjid at Farman Abad.	0.30	11/04/2018	10/04/2019	0.03
13	Installation of Solar Lights from Askari Bank upto Faisal Bank.	1.00	11/04/2018	10/04/2019	0.1
14	Installation of Solar Lights from LariAdda to Jamia Masjid+ PTCL Exchange Komila.	1.00	11/04/2018	10/04/2019	0.1
15	Installation of Solar Lights from KKH to District Council Hall.	1.00	11/04/2018	10/04/2019	0.1

16	Installation of Solar Lights from yudankhel Abad Colony.	1.00	11/04/2018	10/04/2019	0.1
17	Installation of Solar Lights at Yudankhel Abad Jalkot village.	2.00	11/04/2018	10/04/2019	0.2
18	Water Supply Scheme (HDPE) pipe 2" dia Barito Bagroo.	0.70	11/04/2018	10/04/2019	0.07
19	Water Supply Scheme (HDPE) pipe Jabir Abad Bak.	0.50	11/04/2018	10/04/2019	0.05
20	Water Supply Scheme (HDPE) Jhamra-Jandar Shah Abad.	0.40	11/04/2018	10/04/2019	0.04
21	Water Supply Scheme (HDPE) Jhamra Meer Ayaz Abad.	0.30	11/04/2018	10/04/2019	0.03
22	Water Supply Scheme (HDPE) at Ahmad Abad Muslim Kot.	0.30	11/04/2018	10/04/2019	0.03
23	Water Supply Scheme (HDPE) at Sher-Ayaz Abad Uchar.	0.30	11/04/2018	10/04/2019	0.03
24	Water Supply Scheme (HDPE) Daloon to Buraq Abad Barseen	0.30	11/04/2018	10/04/2019	0.03
25	Water Supply Scheme (HDPE) Anwar Abad Barseen.	0.50	11/04/2018	10/04/2019	0.05
26	Water Supply Scheme (HDPE) at Kaftan Abad KandrotSkindarKhel.	0.40	11/04/2018	10/04/2019	0.04
27	Water Supply Scheme (HDPE) at Chin SkindarKhel Abad Dong Nala.	0.30	11/04/2018	10/04/2019	0.03
28	Water Supply Scheme (HDPE) pipe at Ghulam Abad Shaha.	0.30	11/04/2018	10/04/2019	0.03
29	Water Supply Scheme (HDPE) pipe at Abdul SattarBadarshahKhel Abad Shaha.	0.30	11/04/2018	10/04/2019	0.03
30	Water Supply Scheme (HDPE) pipe at JhamraDadair.	0.80	11/04/2018	10/04/2019	0.08
31	Water Supply Scheme (HDPE) pipe at SeeriSabarJamilSotaKhel Abad.	0.30	11/04/2018	10/04/2019	0.03
32	Water Supply Scheme (HDPE) Pipe at Qadir Abad ThengHarban.	0.50	11/04/2018	10/04/2019	0.05
33	Water Supply Scheme (HDPE) pipe at TikbazBalogaiMalook Abad.	0.40	11/04/2018	10/04/2019	0.04
34	Water Supply Scheme (HDPE) pipe at Qalar Shah Abad Doga	0.30	11/04/2018	10/04/2019	0.03

35	Water Supply Scheme (HDPE) pipe at Abdul Malik Abad Baja.	0.30	11/04/2018	10/04/2019	0.03
36	Water Supply Scheme (HDPE) pipe at Altaf Abad Baja.	0.30	11/04/2018	10/04/2019	0.03
37	Water Supply Scheme (HDPE) pipe at Fazlo Abad Jhakh.	0.30	11/04/2018	10/04/2019	0.03
38	Water Supply Scheme (HDPE) pipe at Shah Nasir Abad Jhakh.	0.30	11/04/2018	10/04/2019	0.03
39	Water Supply Scheme (HDPE) pipe at IskaKhel Abad Jhakh.	0.30	11/04/2018	10/04/2019	0.03
40	Water Supply Sanitation Scheme at theangKarim Abad Harban.	0.70	11/04/2018	10/04/2019	0.07
41	Sanitation Scheme at AbdurRehman Abad Near Petrol Pump Dassu.	0.30	11/04/2018	10/04/2019	0.03
42	Sanitation Scheme at SegimosYaqub Abad Harban.	0.50	11/04/2018	10/04/2019	0.05
43	Sanitation Scheme at MolanaQadir Abad HarbanKot.	0.40	11/04/2018	10/04/2019	0.04
44	Water Supply Scheme (HDPE) pipe at KhatakKandia.	0.50	11/04/2018	10/04/2019	0.05
45	Water Supply Scheme (HDPE) pipe at PirBagroo.	0.40	11/04/2018	10/04/2019	0.04
46	Water Supply Scheme (HDPE) pipe at Haji Mamaldar Abad Gabral.	0.40	11/04/2018	10/04/2019	0.04
47	Water Supply Scheme (HDPE) pipe at Jail Botkhel Abad.	0.50	11/04/2018	10/04/2019	0.05
48	Water Supply Scheme (HDPE) pipe at Munabar Abad Uchar.	0.30	11/04/2018	10/04/2019	0.03
49	Water Supply Scheme (HDPE) pipe at Abdul Sattar Abad Chochung.	0.30	11/04/2018	10/04/2019	0.03
50	Water Supply Scheme (HDPE) pipe at Husanuddin Abad Uchar.	0.20	11/04/2018	10/04/2019	0.02
51	Water Supply Scheme (HDPE) pipe at PirZada Abad Uchar.	0.20	11/04/2018	10/04/2019	0.02
52	Water Supply Scheme (HDPE) pipe at Kadia Abad KaminKhelLohi.	0.20	11/04/2018	10/04/2019	0.02
53	Water Supply Scheme (HDPE) pipe at Soon Mian Abad Uchar	0.30	11/04/2018	10/04/2019	0.03

54	Water Supply Scheme (HDPE) pipe at Pir Dad Abad KameenKhelLohi.	0.20	11/04/2018	10/04/2019	0.02
55	Water Supply Scheme (HDPE) pipe at Uthlok Bad shah Abad.	0.30	11/04/2018	10/04/2019	0.03
56	Water Supply Scheme (HDPE) pipe at Rehman Abad Baila.	0.30	11/04/2018	10/04/2019	0.03
57	Water Supply Scheme (HDPE) pipe at AlwaniQazi Abad.	0.30	11/04/2018	10/04/2019	0.03
58	Water Supply Scheme (HDPE) pipe at DharLohiBoghut Abad	0.30	11/04/2018	10/04/2019	0.03
59	Water Supply Scheme (HDPE) pipe at Bush Lohi Ali Akbar Abad.	0.30	11/04/2018	10/04/2019	0.03
60	Water Supply Scheme (HDPE) pipe at Riaz Abad Goshali.	0.30	11/04/2018	10/04/2019	0.03
61	Water Supply Scheme (HDPE) pipe at GhulamNabi Abad Bariyar.	0.30	11/04/2018	10/04/2019	0.03
62	Water Supply Scheme (HDPE) pipe at ChounKameenKhel Abad.	0.20	11/04/2018	10/04/2019	0.02
63	Water Supply Scheme (HDPE) pipe at Musthan Abad Lohi.	0.30	11/04/2018	10/04/2019	0.03
64	Water Supply Scheme (HDPE) pipe at Samar Shah Abad Lohi.	0.30	11/04/2018	10/04/2019	0.03
65	Water Supply Scheme (HDPE) pipe at Sher Ali Abad Serto.	0.30	11/04/2018	10/04/2019	0.03
66	Water Supply Scheme (HDPE) pipe at Kadai Abad Lohi.	0.20	11/04/2018	10/04/2019	0.02
67	Water Supply Scheme (HDPE) pipe at Abdul Manan Bad KaisarDadairLohi.	0.30	11/04/2018	10/04/2019	0.03
68	Water Supply Scheme (HDPE) pipe at GulFirdos Abad QaisarDadairLohi.	0.30	11/04/2018	10/04/2019	0.03
69	Water Supply Scheme (HDPE) pipe at Qalar Shah Abad Serto.	0.30	11/04/2018	10/04/2019	0.03
70	Water Supply Scheme (HDPE) pipe at Nijab Abad.	0.30	11/04/2018	10/04/2019	0.03
71	Water Supply Scheme (HDPE) pipe at Jamil Khan Abad Lohi.	0.30	11/04/2018	10/04/2019	0.03
72	Water Supply Scheme (HDPE) pipe at Abdul Karim Abad.	0.30	11/04/2018	10/04/2019	0.03

73	Water Supply Scheme (HDPE) pipe at Rehmat Shah Abad Lohi.	0.30	11/04/2018	10/04/2019	0.03
74	Water Supply Scheme (HDPE) pipe at Khurshed Abad.	0.40	11/04/2018	10/04/2019	0.04
75	Water Supply Scheme (HDPE) pipe at GagoiSotakhel Abad.	0.30	11/04/2018	10/04/2019	0.03
76	Water Supply Scheme (HDPE) pipe at Munawar Shah Abad SotaKhel.	0.30	11/04/2018	10/04/2019	0.03
77	Water Supply Scheme (HDPE) pipe at DadairBaikShamlo Abad.	0.30	11/04/2018	10/04/2019	0.03
78	Water Supply Scheme (HDPE) pipe at Shah ZareenBoyaKhel Abad.	0.50	11/04/2018	10/04/2019	0.05
79	Water Supply Scheme (HDPE) pipe at Sarwar Abad Muslim Kot.	0.30	11/04/2018	10/04/2019	0.03
80	Water Supply Scheme (HDPE) pipe at Masaz+Wali Khan and Amiz Abad Razika.	0.50	11/04/2018	10/04/2019	0.05
81	Water Supply Scheme (HDPE) pipe at Rasheed and Noaman Abad Seo Village.	0.20	11/04/2018	10/04/2019	0.02
82	Water Supply Scheme (HDPE) pipe at Barkhayal+ Munir Abad Seo.	0.20	11/04/2018	10/04/2019	0.02
83	Water Supply Scheme (HDPE) pipe at FazalRehman+ Fazal Bari Abad Seo.	0.20	11/04/2018	10/04/2019	0.02
84	Water Supply Scheme (HDPE) pipe at Kai Dogah.	0.30	11/04/2018	10/04/2019	0.03
85	Water Supply Scheme (HDPE) pipe at FazalRehman + Said Wakil Abad Dogah.	0.20	11/04/2018	10/04/2019	0.02
86	Water Supply Scheme (HDPE) pipe at Abdul Kabir Abad Ashyal.	0.20	11/04/2018	10/04/2019	0.02
87	Water Supply Scheme (HDPE) pipe at Abbas Abad SherDharRazika.	0.20	11/04/2018	10/04/2019	0.02
88	Water Supply Scheme (HDPE) pipe at ShamsurRehmanChichar.	0.20	11/04/2018	10/04/2019	0.02
89	Water Supply Scheme (HDPE) pipe at Mir Taj Abad Chichar.	0.20	11/04/2018	10/04/2019	0.02
90	Water Supply Scheme (HDPE) pipe at Shah Room Abad Bar Gahin.	0.30	11/04/2018	10/04/2019	0.03
91	Water Supply Scheme (HDPE) pipe at Muhtab Abad Danat.	0.30	11/04/2018	10/04/2019	0.03

92	Water Supply Scheme (HDPE) pipe at Shakoor Abad Diyari.	0.30	11/04/2018	10/04/2019	0.03
93	Water Supply Scheme (HDPE) pipe at Amin Abad Diyari.	0.30	11/04/2018	10/04/2019	0.03
94	Water Supply Scheme (HDPE) pipe at Ayaz Abad.	0.30	11/04/2018	10/04/2019	0.03
95	Sanitation Scheme at Rab Nawaz Abad RazikaAshiyal.	1.00	11/04/2018	10/04/2019	0.1
96	Water Supply Scheme (HDPE) pipe at Younas Abad Zedkhar.	0.25	11/04/2018	10/04/2019	0.025
97	Water Supply Scheme (HDPE) pipe at Noorul Huda Abad Churto.	0.30	11/04/2018	10/04/2019	0.03
98	Water Supply Scheme (HDPE) pipe at ShirDad+ZarDad+Mir Dad Abad Bar Zedkhar.	0.25	11/04/2018	10/04/2019	0.025
99	Water Supply GI Pipe at Amir Abad RazikaBagh.	1.00	11/04/2018	10/04/2019	0.1
100	Water Supply Scheme (HDPE) pipe at Abdul Hakim Dom DadairHarban.	0.30	11/04/2018	10/04/2019	0.03
101	Water Supply Scheme (HDPE) pipe at Ashraf GulHarbanKot.	0.20	11/04/2018	10/04/2019	0.02
102	Water Supply Scheme (HDPE) pipe at Shamshir Ali HarbanKot	0.20	11/04/2018	10/04/2019	0.02
103	Water Supply Scheme (HDPE) pipe at Abdul Mateen+ FazalRehman Abad Razika.	0.20	11/04/2018	10/04/2019	0.02
104	Installation of 3 KV Micro Hydrel Powers (4Nos) at Ashraf Abad.	1.20	11/04/2018	10/04/2019	0.12
105	Installation of 3 KV Micro Hydrel Powers (3Nos) at Said Wakil Abad.	0.90	11/04/2018	10/04/2019	0.09
106	Installation of 3 KV Micro Hydrel Powers (4Nos) at Manzoor Abad Razika.	1.20	11/04/2018	10/04/2019	0.12
107	Installation of 15 KV Micro Hydrel Powers Station at TheangKarim Abad.	0.70	11/04/2018	10/04/2019	0.07
108	Wedning and Rehabilitation of Supat Valley Road from Top to First Mor Turn.	3.00	11/04/2018	10/04/2019	0.3
109	Wedning and Rehabilitation of Supat Valley Road First Mor(Turn) to Islamabad.	3.00	11/04/2018	10/04/2019	0.3

110	Construction of Shingle Road from Daat to VitaariYudankhel Abad Chuchurgah.	2.00	11/04/2018	10/04/2019	0.2
111	Construction of Shingle Road from Dabro to Bagh Haji Siraj Abad.	2.00	11/04/2018	10/04/2019	0.2
Total		54.00			5.4
