



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENTS  
DISTRICT KOLAI PALAS  
KOHISTAN**

**AUDIT YEAR 2019-20**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AD	Assistant Director
AG	Accountant General
AIR	Audit and Inspection Report
AP	Advance Para
CPWA Code	Central Public Works Account Code
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DEO	District Education Officer
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
M&R	Maintenance and Repair
MFDAC	Memorandum for Departmental Accounts
MRS	Market Rate System
PAO	Principal Accounting Officer
PAO	Principle Accounting Officer
RDA	Regional Directorate of Audit
TS	Technical Sanction
ADP	Annual Development Program
P&D	Planning and Development
VC	Village Council
NC	Neighborhood council

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 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 and Tehsil Municipal Administrations in District Kolai Palas Kohistan 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, Mansehra, 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 Kolai Palas Kohistan consist of two 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 six devolved departments. The second Tier- Tehsil Municipal Administrations have one PAO i.e., Tehsil Municipal Officer. There is one Tehsil administration in district Kolai Palas Kohistan.

### **a. Scope of audit**

This office is mandated to conduct audit of 07 formations working under 02 PAOs. Total expenditure and receipts of these formations were Rs. 238.24 million and Rs. 0 million respectively for the financial year 2018-19.

Audit coverage relating to expenditure for the current audit year comprises 04 formations of 02 PAOs having a total expenditure of Rs. 49.390 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 20.68% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 04 formations of 02 PAOs having a total receipt of Rs. 0 million for the financial year 2018-19.

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.18.57 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 Kolai Pallas Kohistan 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.

**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 Kolai Palas Kohistan.

**f. Key Audit Findings of the Report**

- i. Non-compilation/Consolidation of Accounts of Local Governments- Rs. 35.280 million<sup>1</sup>
- ii. Non-production of record was noticed in one case amounting to Rs. 1.044 million<sup>2</sup>.
- iii. Irregularities were noticed in 9 cases amounting to Rs. 374.766 million<sup>3</sup>.
- iv. Others, including cases of accidents, negligence etc. were noticed in three cases amounting to Rs. 10.893 million<sup>4</sup>

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

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<sup>1</sup> Para 1.2.1

<sup>2</sup> Para 2.5.1.1

<sup>3</sup> Para 2.5.2.1 to 2.5.2.6 and 3.5.1.1 to 3.5.1.3

<sup>4</sup> Para 2.5.3.1 and 3.5.2.1 to 3.5.2.2



**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 Kolai Palas Kohistan. In the light of LGA 2013, District Kolai Palas Kohistan is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 6 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.

In District Kolai Palas Kohistan, Funds amounting to Rs. 578.831 million were allocated to 7 formations working under 02 PAOs. Out of which, expenditure of Rs. 238.824 million was made resulting into saving of Rs. 340.007 million. Audit coverage relating to expenditure for the current audit year comprises 4 formations of 02 PAOs having a total expenditure of Rs. 238.824 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 20.68% of auditable expenditure.

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, Kolai Palas Kohistan did not reflect Rs. 35.280 million into the consolidated financial statement of Local Government, Kolai Palas Kohistan.

District Government, Kolai Palas Kohistan 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, Kolai Palas Kohistan 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, Kolai Palas Kohistan 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 Kolai Palas Kohistan like other districts. Statistics show that there are 126 primary, 19 middle, 06 secondary and 03 higher secondary schools in District Kolai Palas Kohistan. The estimated Teacher Student Ratio is 1:31 at primary, 1:8 at middle, 1:10 at secondary and 1:25 at the level of higher secondary schools. District Kolai Palas Kohistan literacy rate is 17.11 the Gross Enrollment Rate (GER) is 60%, and the Net Enrollment Rate (NER) is 45.40% at the primary level. On budgetary front, District Education office, Kolai Palas Kohistan succeeded in spending of the District ADP and non-salary budgets.

District Education Offices in Kolai Palas Kohistan enrolled 10,809 in boys schools while 4,933 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 75.62% & 45.40% respectively. Furthermore, 2.86% schools in district Kolai Palas Kohistan 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 37%.

## **Municipal Services**

Tehsil Municipal Administrations, District Kolai Palas Kohistan 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, Tehsil Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Peshawar 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.

## **1.1 Audit Paras**

### **1.2.1 Non Compilation/Consolidation of Accounts of Local Governments- Rs. 35.280 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 Kolai Palas Kohistan 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. 35.280 million and Rs. 11.435 million respectively, of the TMAs are not reflected in accounts.

#### **Cause**

Provisions of the Local Govt Act 2013 by District Government of Kolai Palas Kohistan 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 this omission.

#### **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.

**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.

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

#### **Detail of audit planned formations expenditure and receipts:**

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	6	3	37.955	Nil

## 2.2 Comments on Budget and Accounts (Variance Analysis)

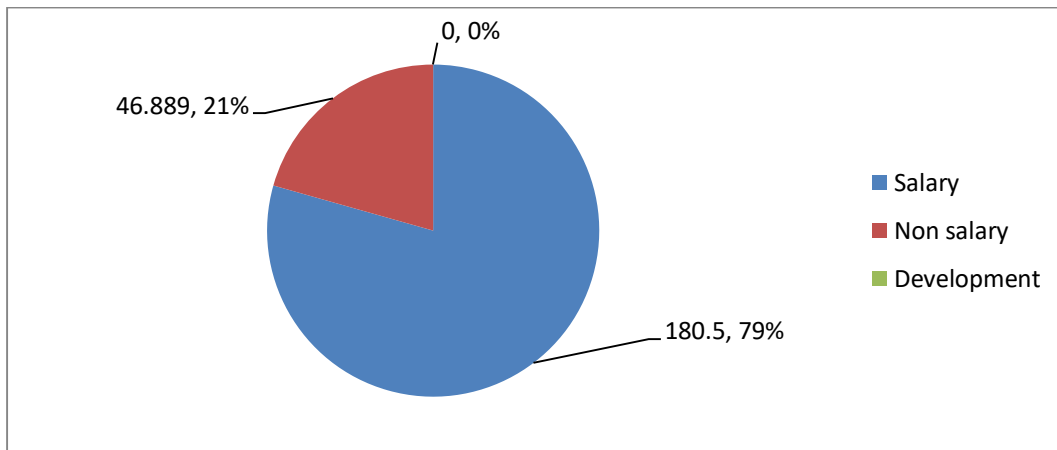
(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	296.894	180.500	(116.394)	(39.20)
Non-salary	49.377	46.889	(2.488)	(5.04)
Developmental (A/C-	0	0	0	
<b>Total:</b>	<b>346.271</b>	<b>227.389</b>	<b>(118.883)</b>	<b>(34.33)</b>
<b>Receipts:</b>	-	-	-	-

The savings of Rs. 118.883 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

## EXPENDITURE 2018-19

(Rupee in million)



## 2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 71.121 million were raised in this audit report. This amount also includes recoverable of Rs. 0.884 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

<b>Sr. No.</b>	<b>Classification</b>	<b>Amount in million (Rs.)</b>
1	Non production of record	1.044
2	<b>Irregularities</b>	
A	HR/Employees related irregularities	2.509
B	Procurement related irregularities	60.334
C	Management of Accounts with Commercial Banks	5.027
3	Others, including cases of accidents, negligence etc.	2.207
	<b>Total</b>	<b>71.121</b>

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

Kolai Palas Kohistan is newly created district hence the audit report pertaining to previous years does not exist.



## **2.5 AUDIT PARAS**

### **2.5.1 Non-Production of record**

#### **2.5.1.1 Non Production of PTC&CRC Fund record worth-Rs. 1.044 million**

Section 14(3) of the Auditor General's (Function, Powers & Terms and conditions of service) ordinance 2001 provides that any person or authority hindering the auditorial functions of the AGP regarding inspection of accounts shall be subject to disciplinary action under the Efficiency & Disciplinary Rules applicable to such person.

District Education Office (Male) Kolai Palas did not produce auditable record of Rs. 1.044 million of PTC and CRC accounts. Detail is given at annexure-2.

Irregularity occurred due to non-compliance of Auditor General's Ordinance, 2001.

When pointed out in August 2019, the management stated that this office was not received the funds as the funds were disbursed by DEO (Male) Upper Kohistan. Reply is not tenable as no progress was shown till finalization of this report.

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

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

**AIR Para No. 02(2018-19)**

## **2.5.2 Irregularity**

### **HR/Employees related irregularities**

#### **2.5.2.1 Unauthorized over payment of Honoraria-Rs. 1.625 million**

Rule 19 of Delegation of financial power rules 2018 requires that;

- (a) It should be restricted up to one basic pay only.
- (b) It should be subject to relevant rules prescribed regarding honoraria
- (c) Sanction for honoraria must show specific detail of work done.
- (d) Each Administrative Deptt. Shall send consolidated statement to the chief secretary and Finance Deptt. Showing names and amount

Deputy Commissioner Kolai Palas, Kohistan paid an amount of Rs. 1,624,780 as honoraria during the year 2018-19 to different officers/officials of his own office and other departments as per detail given at annexure-3. The local office overpaid more than one basic pay to majority of the official.

Irregularity occurred due to weak internal control which resulted in loss to government.

When pointed out in July 2019, the management stated that the same will be regularized in due course of time. Reply is not convincing as payment of honorarium to other department officials cannot be regularized.

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

Audit recommends recovery of overpaid amount besides taking action against the person(s) at fault.

**AIR Para No 03(2018-19)**

#### **2.5.2.2 Loss to government due to overpayment of Conveyance Allowance amounting –Rs. 0.884 million,**

According to Government of Khyber Pakhtunkhwa Finance Department letter No.FD(SR-II)8-200 dated 06-06-1977 conveyance allowance is not

admissible to teachers of schools/colleges training institutes (excluding Principal & Head Master/Mistress during period of summer vacation.

District Education Officer (Male/Female) Kolai Palas, Kohistan allowed payment of Rs.760,488 and Rs. 124,248 to different category of teachers under head conveyance allowance during summer vacations i.e. June, July and August 2019. Detail is given at annexure-4.

Irregularity occurred due to weak financial control, which resulted in loss to government.

When pointed out in August 2019, the management stated that source-III will be submitted in running month and deductions will be made accordingly and pay slips would be shown to audit. Reply is not tenable as no progress was shown till finalization of this report.

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

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

**AIR Para No. 01 (2018-19)**

### **Procurement related irregularities**

#### **2.5.2.3 Irregular retention and non-utilization of ADP share and District Council share amounting to–Rs. 57.762 million.**

According to Government of Khyber Pakhtunkhwa P&D Department Letter No.C/RD/PD&DD/6-8/1850-1970/W/E dated Peshawar 19<sup>th</sup> October 2015 that each District Government should formulate their district Development Plans and ADP Plans strictly adhering to Sectoral priorities and time lines.

According to District Government KP 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.

Deputy Commissioner Kolai Palas, Kohistan retained an amount of Rs. 55,482,000 as District ADP for the financial year 2018-19 for onward distribution to various sectors. However, District Development Plan was not formulated and the funds remained unutilized.

Similarly the management also retained an amount of Rs. 2,280,000 received from Finance Department KP during financial year 2018-19 on account of grant to Local Council.

Irregularity occurred due lack of weak financial control which resulted in loss to government.

When pointed out in July 2019, the management stated that reply will be furnished later on. Reply is not convincing as no progress was shown to audit.

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

Audit recommends justification of none formulating of District Development Plan and late release of District ADP to Quarter concerned under intimation to audit.

**AIR No. 07 & 13 (2018-19)**

#### **2.5.2.4 Irregular purchase of equipment and machinery- Rs. 1.37 million**

According to KPPRA Para 2(a) the procuring entity shall use open competitive bidding as the principle method of procurement for the procurement of goods over the value of Rs. 100,000.

Deputy Commissioner Kolai Pallas Kohistan drew and shown paid Rs. 1,371,690 for the purchase of machinery during financial year 2018-19. It was observed that the purchased order was split up to avoid open tender system. Proper inventory on prescribed format showing the number received, the number disposed of (by transfer, sale loss etc) during the current as well as previous years and the balance in hand for each kind of article were not recoded in the stock register. Detail is given at annexure-5.

Irregularity occurred due to lack of internal control which resulted in loss to government.

When pointed out in July 2019, the management stated that the same will be regularized in due course of time. Reply is not convincing as no progress was shown to audit.

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

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

**AIR No. 09 (2018-19)**

**2.5.2.5 Irregular award of contract for supply of furniture to FDC- Rs. 1.202million**

According to S.No. 21 of the judgment of Peshawar High Court dated 07-12-2016 in the writ filed by All KP Furniture Manufacturing Association Kolai Palas Kohistan against procurement from SIDB/FDC, the department shall take care of the healthy competition between different entities and would not make it practice nor precedent to deprive other competitors in the process of supply of items in future.

Deputy Commissioner Kolai, Pallas Kohistan awarded contract for supply of furniture worth Rs. 1,202,131 to Mechanical Engineers Forest Development Corporation, Mansehra during 2018-19 without open tender system in violation of KPPRA Rules 2014 and orders of the Peshawar High Courts. According to contract agreement, and 100% advance payment was made vide bank draft No. 30398053 dated 03.07.2019. In absence of open tender system in light of Peshawar High Court order the award of contract is therefore held irregular.

Irregularity occurred due to non-compliance of rules and PHC decision which deprived other suppliers from participation in bidding process for healthy competition.

When pointed out in July 2019, the management stated that an advice shall be obtained from FD. Reply is not convincing as FD has no authority to over rules the Peshawar High Court orders as well as KPPRA 2014.

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

Audit recommends investigation / fixing responsibility under intimation to audit.

**AIR Para No. 12 (2018-19)**

### **Management of Accounts with Commercial Banks**

#### **2.5.2.6 Irregular deposit of funds in current bank account—Rs. 5.027 million**

Finance Department letter No. 2/3(F/L) FD 20017-18/Vol. ix dated Peshawar the 10<sup>th</sup> February 2014 provides that Finance Department has from time to time allowed/sanctioned bank accounts in commercial bank for various Departments/ Autonomous Bodies/Corporations in KP for particular and specific purposes. Now it has been decided that such accounts may be converted to PLS mode and the profit so earned be deposited in Govt. Treasury under relevant head and not later than a week when declared by the concerned bank.

Deputy Commissioner Kolai Pallas, Kohistan operating current Account for transfer of cash from treasury to DDO account instead of PLS mode as per detail below;

<b>S.No.</b>	<b>Account No. bank</b>	<b>Account title</b>	<b>Mode of account</b>	<b>Balance as on 30.06.2019 (Rs)</b>
1.	41502000016 NBP- (relief fund)	DC Koli Pallas	Current	5,027,223

Irregularity occurred due to violation of rules resulted in violation of rules.

When pointed out in July 2019, the management stated that the current account will be converted into PLS. Reply is not convincing as no progress was shown to audit.

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

Audit recommends transfer of funds to PLS mode and fixing responsibilities against the persons at fault besides recovery to the tune of mark up for the period under report.

**AIR No. 06 (2018-19)**

### **2.5.3 Others, including cases of accidents, negligence etc.**

#### **2.5.3.1 Unauthorized expenditure on repair of transport –Rs. 2.207million**

According to KPPRA Para 2(a) the procuring entity shall use open competitive bidding as the principle method of procurement for the procurement of goods over the value of Rs100,000.

According to Letter No SO(A/Cs)FD/2-3/96 dated 17/04/1996 & ever dated 26/04/1997 and 28/02/1998 of Finance department NWFP requires that a certificate from Technical officer of S&GAD and MVE Peshawar district and NOC for major repair that is engine overhaul and replacement of tyres & battery from Agriculture Engineering Workshop must be obtained for repairing cost of vehicle exceeds Rs. 15,000.

Deputy Commissioner Kolai Palas, Kohistan incurred expenditure of Rs. 2,207,489 on account of repair of transport beyond competency and without open tender in all cases during 2018-19. Neither demand from concerned in charge / driver was found on record nor entry was made in log book. Detail is given at annexure-6.

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

When pointed out in July 2019, the management stated that the repair would be enter in log book and regularized accordingly. Reply is not convincing as no progress was shown to audit.

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

Audit recommends justification/ regularization under intimation to Audit.

**AIR Para No. 01 (2018-19)**



## CHAPTER-3

### Tehsil Municipal Administration

#### 3.1 Introduction

District Kolai Palas has one Tehsil i.e. Kolai. 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 programs, collection of revenue such as taxes, penalties, fines etc. manage municipal properties, assets and funds, and liaise with the district government in all these matters.
- (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:**

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	01	01	11.435	0

**3.2 Comments on Budget and Accounts (Variance Analysis)**

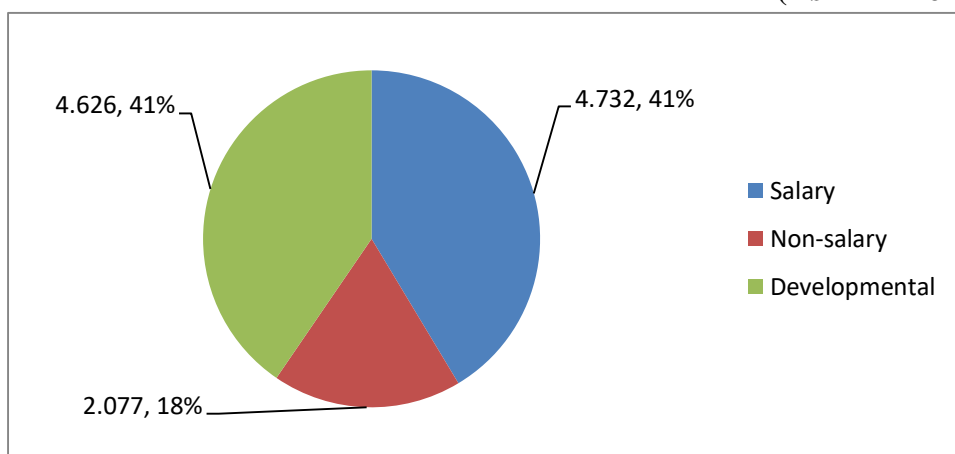
(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	10.153	4.732	5.422	53.40
Non-salary	7.508	2.077	5.431	72.33
Developmental	214.898	4.626	210.271	97.84
<b>Total</b>	<b>232.560</b>	<b>11.435</b>	<b>221.124</b>	
<b>Receipts</b>	0	0	0	0

The saving of Rs. 221.124 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. 324.582 million were raised in this audit report. This amount also includes recoverable of Rs. 17.686 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S #	Classification	Amount (Rs in million)
1.	Irregularities	
A.	HR/Employees related irregularities	1.706
B.	Procurement related irregularities	305.190
2.	Others, including cases of accidents, negligence etc.	17.686
<b>Total:</b>		<b>324.582</b>

Note: The amount of observations is more than expenditure due to non-utilization of available fund/budget.

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

TMA Kolai Palas Kohistan is newly created TMA hence the audit reports pertaining to previous years do not exist.

### **3.5 Audit Paras**

#### **3.5.1 Irregularities**

##### **HR/Employees related irregularities**

#### **3.5.1.1 Irregular retention of Nazim's honoraria and other perks & privileges–Rs. 1.706 million**

Finance Department Government of Khyber Pakhtunkhwa letter No. BO-I/FD/5-37/2015-16/Instructions dated 19.10.2015. Para 3 (V) indicate that all anticipated savings shall be surrendered to government immediately they are foreseen but not later than 31<sup>st</sup> March of each financial year and savings accruing from funds provided after 31<sup>st</sup> March may surrendered to governments immediately which are foreseen but later than 30<sup>th</sup> June of each financial year.

Finance department released a sum of Rs. 1,706,700 to TMA Kolai Palas Kohistan during Financial year 2018-19 on account of Honoraria and other perks & privileges of elected members of Tehsil Council Palas.

Audit observed that tehsil council was not functional in Palas due to non-conduction of local Government election and therefore transfer and retention of the subject amount in PLA was irregular and required to be surrender/deposit into Govt. treasury.

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

When reported in October 2019, the management stated that there is no income of its own sources of TMA Palas. The fund receive are octori share and utilized in salaries of staff. Reply was not convincing as the posts of Nazims were vacant due to non-conduction of Elections and the amount should have been surrender into Govt.

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

Audit recommends deposit amount into Govt; treasury under intimation to audit.

**AIR Para 04 (2018-19)**

**Procurement related irregularities**

**3.5.1.2 Irregular expenditure on account of developmental schemes—  
Rs. 115.815 million**

According to Government of Khyber Pakhtunkhwa, Local Government, Election and Rural Development Department, Local Council Board letter No.AO (Planning)/LCB/Gen/Inst/4-10/2016 dated 31.01.2019;

- Before and after pictures of developmental schemes should be the part of concerned file.
- Provision of detail cost estimates along-with x-section with unit cost and GPS coordinates.
- District Monitoring Officers of concerned Districts should visit all developmental schemes and submit detail report.

TMA Kolai Palas, Kohistan incurred expenditure of Rs. 115,815,000 on various developmental schemes with estimated cost of Rs. 200,000,000 during 2018-19. Detail is given at annexure-7.

Audit observed the following shortcomings;

- i. GPS coordinates were not available.
- ii. Before and after pictures of developmental schemes were not available.
- iii. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of developmental scheme was available.

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

When reported in October 2019, the management stated that the pictures and co-ordinate have been obtained. Reply is not tenable as no progress was shown to audit.

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

Audit recommends investigation and fixing responsibility on person at fault.

**AIR Para 03 (2018-19)**

**3.5.1.3 Non-utilization of Funds –Rs. 189.375 million**

Finance Department letter 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 28<sup>th</sup> January, 2015 provides, that all the schemes shall be completed within the same financial year.

Tehsil Municipal Officer, Kolai Palas, Kohistan retained a huge amount of Rs. 189,375,301 which 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:-

(Amount in Rs)

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	212,985,631	75,779,700	99,390,030	189,375,301

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

When reported in October 2019, the management stated that the local body election have not been conducted in Kohistan. The funds are laying in PLA of TMA Palas. Reply is not convincing as proper planning was not made for utilization of funds.

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

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

**AIR Para 05 (2018-19)**

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

#### **3.5.2.1 Non-deduction of Income Tax –Rs. 8.686 million**

According to Notification No. SO(Dev-II)/FD/12-6/2012-13 dated Peshawar the 20<sup>th</sup> 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 their invoices is overpayment by the amount equal deductible Income Tax”.

Tehsil Municipal Officer, Kolai Palas, Kohistan incurred expenditure of Rs. 115,815,000 on developmental schemes during 2018-19. However income tax @ 7.5% amounting to Rs. 8,686,125 was neither deducted nor adjusted.

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 income tax have been deducted from the bills of the contractor as per rules and will be deposited in the concerned account of the department. Reply is not convincing as no progress was shown to audit.

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

Audit recommends investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.

**AIR Para 01 (2018-19)**

#### **3.5.2.2 Loss due to non-imposition of penalty –Rs. 9.00 million**

Clause-2 of the condition of Contract Agreement clearly provides that the contractor has to pay compensation @ 1 per day or maximum 10% of the estimated cost per day for the delay in completion of work.



TMO Kolai Palas, Kohistan awarded various developmental works during 2018-19. However, the works were not completed during stipulated period. The department neither obtained time extension from the competent authority nor imposed penalty as per detail given at annexure-8.

Non imposition 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 schemes are ongoing, and penalty will be imposed if the fund receipt on time.

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

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

**AIR Para 06 (2018-19)**

## ANNEXURE

### Annex-1

#### MFDAC

S.No	AIR No	Department	Caption	Amount
01.	02	Deputy Commissioner	Non reconciliation of budget	143.557
02.	04		Unauthentic expenditure without reconciliation	31.74
03.	05		Irregular expenditure on POL	3.960
04.	10		Irregular expenditure on a/c of printing charges	0.312
05.	11		Unauthorised handingover of official vehicle to lower kohistan	4.980
06.	14		Non deduction of KP taxes	1.371
07.	15		Non deduction of taxes	2.280
08.	03	DEO Male Kohistan	Irregular expenditure due to non-maintenance of log book and repair of transport without obtaining of NOC from Engineer Workshop	0.157
09.	04		Non surrender of saving	5.730
10.	05		Irregular expenditure without open tender	0.100
11.	02	DEO Female	Non surrender of saving	6.441
12.	02	TMA Palas	Irregular execution of schemes without TS.	115.815
13.	07		Unauthorized deduction of contingency charges from development schemes.	0.725
14.	08		Overpayment due to non-utilization of available stone	0.162
			<b>Total:</b>	<b>317.33</b>

**Annex-2****Para2.5.1.1****Detail of PTC & CRC**

<b>S .No</b>	<b>Name of Schools</b>	<b>Nos. CR</b>	<b>Nos of other rooms</b>	<b>Total Rooms</b>	<b>Petty Repair</b>	<b>P.R rate</b>	<b>Total CRC</b>	<b>Total PR &amp; CRC</b>
1	GMS Ghazi Abad	3	0	3	18,000	-	15,000	33,000
2	GMS Ser Bar Palas	3	0	3	18,000	-	15,000	33,000
3	GMS Bar Sharyal	3	1	4	18,000	6,000	15,000	39,000
4	GMS Mada Khel Abad	3	1	4	18,000	6,000	15,000	39,000
5	GMS MEHREEN	3	1	4	18,000	6,000	15,000	39,000
6	GMS Jan Bela	3	1	4	18,000	6,000	15,000	39,000
7	GMS Kolai	3	1	4	18,000	6,000	15,000	39,000
8	GMS QalaKolai	3	1	4	18,000	6,000	15,000	39,000
9	GMS Dilkando	3	0	3	18,000	-	15,000	33,000
10	GMS DatSharakot	3	0	3	18,000	-	15,000	33,000
11	GMS Bazni	3	0	3	18,000	-	15,000	33,000
12	GMS ShokiSer	3	1	4	18,000	6,000	15,000	39,000
13	GMS Kunshar	0	0	0	-	-	15,000	15,000
14	GMS Kundal	0	0	0	-	-	15,000	15,000
15	GHS Sahrakot	5	4	9		-	25,000	25,000

16	GHS Gadar	5	4	9	30,000	24,000	25,000	79,000
17	GHSS MaidanKolai	8	4	12	48,000	24,000	40,000	112,000
18	GHSS Badakot	8	4	12	48,000	24,000	40,000	112,000
19	GHSS Bataira	7	5	12	42,000	30,000	35,000	107,000
20	GHS Jabba M:K	5	4	9	30,000	24,000	25,000	79,000
21	GHS Para Ghari	4	3	7	24,000	18,000	20,000	62,000
<b>Total Expenditure under head PTC&amp;CRC during 2018-19</b>								<b>1,044,000</b>

**Annex-3****Para 2.5.2.1****Detail of Honorarium**

<b>S.No</b>	<b>Name</b>	<b>Designation</b>	<b>Paid (Rs)</b>	<b>Basic Pay (Rs)</b>	<b>Excess (Rs)</b>
1	Shah jehan	DC	203820	101910	101910
2	Akram shah	AD	53370	53370	
3	Hamayun khan	AAC KP KH	46000	46470	
4	Abdul qayum	PS	71770	71770	
5	Malik Muhammad hayat	A.Programmer	100000		
6	Fazalmalik	Superintendent	48770	48770	
7	Shahid Muhammad	S/STENO	80000	32590	47410
8	Sunirehman	ASSISTANT	24990	24990	
9	Gulfaraz	DRA	25710	25710	
10	Suleman khan	KPO	80000	28030	51970
11	Abdul mateen	JR/STENO	29220	29220	
12	Abdul Raheem	N/Q	14290	14290	
13	Khan zareen	S/CLERK	22200	22200	
14	Muhammad fayaz	KANUNGO	22200	21030	1170
15	Muhammad riaz	TRA	18730	18750	20
16	Akhtazaman shah	DRIVER	17090	Unconcened	
17	Asifhayat	KANUNGO	16880	17850	
18	Muhammad naseer	GIRDAWAR	19730	18720	1010
19	Muhammad ali	DISTT. NAZAR	19860	19860	
20	Sherzada	N/Q	24000	13450	10550
21	Ejaz	VILL. SECTRY.	15000	Unconcerned	
22	Shabeerazam	DAO KOHISTAN	69470	Unconcerned	
23	Jan Muhammad	TREASURY OFF	39570	Unconcerned	
24	Basharat	AAO	34110	Unconcerned	
25	Wajidali	S/A	50000	Unconcerned	
26	Ulfat khan	ADO DAO	68000	Unconcerned	
27	Muhammad ayub	S/A	40000	Unconcerned	
28	Umar Pervez	AUDITOR	20000	Unconcerned	
29	Habibullah	N/Q	15000	Unconcerned	

30	Yousaf	ASSISTANT	45000	Unconcerned	
31	Sadiqhussain	AUDIT OFFICER	80000	Unconcerned	
32	Anwar ali	AUDIT OFFICER	70000	Unconcerned	
33	Khan zeb	AUDITOR	50000	Unconcerned	
34	Liaqatali	READER	15000	10260	4740
35	Saeedurrehman	Driver	15000	10620	4740
36	Bilal	N/Q	15000	<b>9610</b>	<b>5390</b>
37	Bihar gul	GUNNER	15000	Unconcerned	
38	Gulhamesh	COOK	15000	Unconcerned	
39	Abdul rehman	CHOWKIDAR	15000	Unconcerned	
		<b>Total</b>			<b>1,624,780</b>

**Annex-4**  
**Para 2.5.2.2**

**Detail of Conveyance Allowance**

S.No	Name of Teacher	Designation	Monthly C.A	Total C.A
1	SHAMIM	DRAWING MASTER	2,856	8,568
2	ROBINA	THEOLOGY TEACHER	2,856	8,568
3	FARHT KHUSH	SECONDARY SCHOOL TEA	5,000	15,000
4	ZENAT WALI	CERTIFICATED TEACHER	2,856	8,568
5	ROZEENA MEER	ARABIC TEACHER	2,856	8,568
6	RABIA KHURSHID	THEOLOGY TEACHER	5,000	15,000
7	HALEEMA SAEDIA	SECONDARY SCHOOL TEA	2,856	8,568
8	ROMAN	THEOLOGY TEACHER	2,856	8,568
9	MUNEERA BEGUM	ARABIC TEACHER	2,856	8,568
10	RASHIDA NAZIR	CERTIFICATED TEACHER	2,856	8,568
11	MARYAM BIBI	THEOLOGY TEACHER	2,856	8,568
12	RUQIA BIBI	CERTIFICATED TEACHER	2,856	8,568
13	SHAHZADI	CERTIFICATED TEACHER	2,856	8,568
<b>Total conveyance allowance during leave (F)</b>				<b>124,248</b>

**DEO (M)**

S.#	P/O	Name of teacher	Designation	Rate of CA	Jun-19	Jul-19	Aug-19	Total
1	332 538	NAVEED IQBAL	PHYSICAL EDUCATION TEACHER	2,856	2,856	2,856	2,856	8,568
2	332	ABDUR	SECONDARY	5,00	5,00	5,00	5,00	15,00

	714	RAHEEM	SCHOOL TEACHER	0	0	0	0	0
3	332 725	ABDUL MALIK	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
4	332 872	GUL KHAN	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
5	333 306	MUHAMMAD ZAHIR SHAH	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
6	333 356	ABDUR RASHEED	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
7	333 609	SEYAB KHAN	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
8	334 323	MUHAMMAD AZEEM	PHYSICAL EDUCATION TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
9	334 341	FIRDOS KHAN	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
1 0	334 376	FAZAL UR REHMAN	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
1 1	334 435	NAZ KHAN	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
1 2	334 484	MUHAMMAD ASHIQ	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
1 3	334 493	FAKHR UD DIN	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
1 4	334 751	GHULAM JAN	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
1 5	334 855	KIFAYAT ULLAH	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
1 6	334 947	AURANG ZAB	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
1 7	334 960	SUBHANA ALLAH	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568



18	334979	MUHAMMAD ALAM	ARABIC TEACHER	2,856	2,856	2,856	2,856	8,568
19	335108	SAIFUL AMIR	PHYSICAL EDUCATION TEACHER	2,856	2,856	2,856	2,856	8,568
20	335172	BADAR ALAM	PHYSICAL EDUCATION TEACHER	2,856	2,856	2,856	2,856	8,568
21	335226	BARKAT ULLAH	THEOLOGY TEACHER	2,856	2,856	2,856	2,856	8,568
22	335229	DARUS SALAM	THEOLOGY TEACHER	2,856	2,856	2,856	2,856	8,568
23	335235	SAEED RAHMAN	THEOLOGY TEACHER	2,856	2,856	2,856	2,856	8,568
24	335238	SANOBER	THEOLOGY TEACHER	2,856	2,856	2,856	2,856	8,568
25	335288	ABDUL QAYUM	THEOLOGY TEACHER	2,856	2,856	2,856	2,856	8,568
26	335328	MIR AFZAL	DRAWING MASTER	2,856	2,856	2,856	2,856	8,568
27	335342	ANWAR KHAN	Drawing Master	2,856	2,856	2,856	2,856	8,568
28	335392	MUHAMMAD NABBI	THEOLOGY TEACHER	2,856	2,856	2,856	2,856	8,568
29	335421	FAZAL RAHIM	Drawing Master	2,856	2,856	2,856	2,856	8,568
30	335430	FAZAL MUHAMMAD	DRAWING MASTER	2,856	2,856	2,856	2,856	8,568
31	335497	ABDUL MANAN	DRAWING MASTER	2,856	2,856	2,856	2,856	8,568
32	340784	KHAN ZAMAN	THEOLOGY TEACHER	2,856	2,856	2,856	2,856	8,568
3	347	shah Nawaz	PHYSICAL					

3	223		EDUCATION TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
3 4	385 090	AMEEZ KHAN	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
3 5	403 153	MUHAMMAD NASEEM	THEOLOGY TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
3 6	489 700	NOWSHER WAN	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
3 7	705 633	KAREEMULLAH	THEOLOGY TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
3 8	721 814	FAZAL WAHID	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
3 9	723 248	ATAULLAH	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
4 0	724 377	RAB NAWAZ	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
4 1	724 384	MUFTI	PHYSICAL EDUCATION TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
4 2	726 431	MUHAMMAD JEHANGIR	SECONDARY SCHOOL TEACHER	5,00 0	5,00 0	5,00 0	5,00 0	15,00 0
4 3	727 212	MUHAMMAD QASIM	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
4 4	729 530	SAEED ANWAR	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
4 5	729 531	GUL ZAREEM	PHYSICAL EDUCATION TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
4 6	731 073	HAFEEZ UR REHMAN	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
4 7	742 827	GHULAM REHMAN	Certificated Teacher	2,85 6	2,85 6	2,85 6	2,85 6	8,568
4 8	744 285	RIAZ AHMAD	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568

49	744 288	NOOR UR ISLAM	Theology Teacher	2,85 6	2,85 6	2,85 6	2,85 6	8,568
50	747 604	SAIFUR RAHMAN	THEOLOGY TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
51	749 222	FAZAL HAQ	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
52	752 777	MUHAMMAD IQBAL	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
53	752 907	UMAR FAROOQ	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
54	781 779	ABDULLAH .	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
55	788 307	RAHMAT NOOR	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
56	796 798	MUHAMMAD HAQ	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
57	802 261	GUL SHAHZADA	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
58	851 153	INAYAT UR REHMAN	ARABIC TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
59	855 912	MUHAMMAD SHOAIB	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
60	856 860	JAN ALAM	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
61	857 521	SAIF ULLAH	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
62	857 525	NASEEB GUL	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
63	862 010	QAYYUM ULLAH	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
6	862	MUHAMMAD	CERTIFICATED					

4	012	USMAN KHAN	TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
6 5	864 876	GUL MUHAMMAD	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
6 6	869 297	MIR ALAM	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
6 7	869 298	ISAM DAD	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
6 8	871 157	FAZAL ELAHI	PHYSICAL EDUCATION TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
6 9	874 756	ZULFIQAR ALI	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 0	874 773	UMAR KHITAB	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 1	877 141	ABDUL BASEER	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 2	877 142	AFZAL KHAN	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 3	878 851	FAZLI HAQ	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 4	878 853	BADAR ZAMAN	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 5	882 655	SHAHI NAWAB	DRAWING MASTER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 6	882 658	NOOR SAID	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 7	882 661	ABDUL WAKEEL	CERTIFICATED TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 8	884 695	SHER AFZAL	PHYSICAL EDUCATION TEACHER	2,85 6	2,85 6	2,85 6	2,85 6	8,568
7 9	906 337	NIAZ AHMAD	DRAWING MASTER	2,85	2,85	2,85	2,85	8,568

				6	6	6	6	
<b>Overpayment of Conveyance allowance during summer leave (M)</b>								<b>760,488</b>

**Annex-5**  
**Para 2.5.2.4**

**Detail of Machinery & Equipments**

<b>S.No.</b>	<b>Particular</b>	<b>Name of supplier</b>	<b>Vr.no &amp;date</b>	<b>Amount</b>
1.	Mustak scanner	Computer Point A/Abad	1264 dated 12.06.2019	80000
2.	Mustak scanner	Sami trader besham	1130 dated 28.05.2019	64000
3	Photo state machine	Fast deal besham	1224 dated 12.06.2019	97500
4	Generator 7 kv	Fast deal besham	1225 dated 12.06.2019	96000
5	Laptop i 7 HP	Computer Point A/Abad	1025 dated 30.04.2019	95500
6	Laptop i 7 HP	Computer Point A/Abad	108 dated 22.01.2019	85690
7	DSLR camera NIKON	Computer Point A/Abad	1965 dated 18.12.2019	65000
8	AC grey one ton	Unique deal besham	1265 dated 12.06.2019	71000
9	Generator 3 kv		1261 dated 12.06.2019	48000
10	Ac one ton	Unique deal besham	1262 dated 12.06.2019	71000
11	Generator 7 kv	Unique deal besham	1263 dated 12.06.2019	92000
12	Generator 7 kv	Fast deal besham	1138 dated 28.05.2019	95000
13	Core i 5 desktop	Computer Point A/Abad	1260 dated 12.06.2019	80000
14	Core i 7 desktop	Computer Point A/Abad	1954 dated 18.12.2019	96000
15	Core i 7 desktop	Computer Point A/Abad	1953 dated 18.12.2019	96000
16	Hp i3 desktop com	Sami traders Besham	1131 dated 28.05.2019	84000
17	Hp desktop com	Sami trader besham	1136 dated 28.05.2019	84000
18	HP laserjet printer	Sami trader besham	1135 dated 28.05.2019	67000
		<b>Total</b>		<b><u>1371690</u></b>

**Annex-6**  
**Para 2.5.3.1**

**Detail of Repair of vehicle**

<b>S.NO</b>	<b>VEHICLE NO.</b>	<b>MODEL</b>	<b>ALLOTTED TO</b>	<b>AMOUNT</b>
1	APL TOYOTA FORTUNER	2019	DC	328980
2	A-1101 HILUX REVO (V)	2018	DC LOWER KOHISTAN	37900
3	A-1102 TOYOTA GRANDI	2018	POOL	172250
4	A-1103 HILUX REVO(G)	2018	CHAIRMAN DDAC	337064
5	A-1104 HILUX REVO(G)	2018	AC	149650
6	A-1137 HILUX VIGO	2005	POOL	663845
7	A-1045 HILUX VEGO	2005	AAC	194600
8	1038	2005	POOL	323200
<b>TOTAL</b>				<b>2207489</b>

**Annex-7**  
**Para 3.5.1.2**

**Detail of Development Scheme**

<b>S.No</b>	<b>Name of Scheme</b>	<b>Estimated cost</b>	<b>Expenditure</b>
1	Cons: of KolaiMaidanShamal Road	30.000	14.704
2	Con: of Kunshair Road	20.000	6.322
3	Cons: of Kolai Road (Widening)	15.000	9.476
4	Cons: of Bar MashamBatara Road	15.000	11.793
5	Cons: of Madakhel Road to Bandi	15.000	7.502
6	Cons: of Toheed Abad Road Bar sheryal	13.000	12.617
7	Cons: of MahreenBailaPul to Johol Road	15.000	8.303
8	Cons wazirabad to belakuzsheral Road	17.000	12.049
9	Cons: of KotKuzParo Road	10.000	3.175
10	Cons: of BataraBaila Road kohistan	25.000	9.391
11	Con: of BadakotBerabrah road Kohistan	5.000	4.696
12	Cons: of Sheryal Road	20.000	15.789
<b>Total</b>		<b>200.000</b>	<b>115.815</b>



**Annex-8**  
**Para 3.5.2.2**

**Detail of Penalty**

<b>S.No</b>	<b>Particulars</b>	<b>Estimated cost</b>	<b>Date of commencement</b>	<b>Required date of completion</b>	<b>Actual date of completion</b>	<b>Penalty @10%</b>
1	Construction of Wazir Abad to belly KuzSheryal Road	17,000,000	11-4-2018	2-10-2019	WIP	1,700,000
2	Construction of BadkotBerabrah Road	5,000,000	6-08-2018	6-09-2019	WIP	500,000
3	Construction of Bar MashamBatara Road	15,000,000	11-4-2018	2-10-2019	WIP	1,500,000
4	Construction of Toheed Abad Road	13,000,000	11-4-2018	2-10-2019	WIP	1,300,000
5	Construction of KotKuzparo Road	10,000,000	11-4-2018	2-10-2019	WIP	1,000,000
6	Construction of Madakhel Road to Bandi	15,000,000	11-4-2018	2-10-2019	WIP	1,500,000
7	Construction of MehreenBailaPul to Johol Road	15,000,000	11-4-2018	2-10-2019	WIP	1,500,000
<b>Total</b>						<b>9,000,000</b>