



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

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD LG E&RDD	Assistant Director Local Government Election & Rural Development Department
ADP	Annual Development Plan
AGP	Auditor General of Pakistan
BHU	Basic Health Unit
CD	Civil Dispensary
CPWA	Central Public Works Account
CSR	Composite Schedule Rate
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DDEO	Deputy District Education Officer
DDO	Drawing & Disbursing Officer
DEO	District Education Officer
DG	Director General
HR	Human Resources
IMU	Independent Monitoring Unit
INTOSAI	International Organization of Supreme Audit Institutions
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
NBP	National Bank of Pakistan
NCs	Neighborhood Councils
P&D	Planning & Developmental
PAO	Principal Accounting Officer
PST	Primary School Teacher
SDEO	Sub-divisional Education Officer
TBC	Tuberculosis Control
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VCs	Village councils

Preface

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

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

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

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

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad on behalf of the DG Audit District Government, 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 Torghar.

This 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 three tiers which perform their operations under Khyber Pakhtunkhwa Local Governments Act 2013 (amended in 2019). Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which Annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier-1 the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge (Administrator) of six devolved departments including AD Local Government Election & Rural Development Department. The second Tier-2 Town/Tehsil Municipal Administrations have one PAO i.e., Town/Tehsil Municipal Officer (Administrator) for each administration. There is One Tehsil administration in district Kolai Palas Kohistan. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer (Administrator) for these councils. There are 52 VCs/NCs in district Kolai Palas Kohistan.

a. Scope of audit

This office is mandated to conduct audit of 07 formations working under 03 PAOs. Total expenditure and receipts¹ of these formations were Rs. 757.12 million and Rs. 0.022 million, respectively for the financial year 2019-20.

¹ District Government has no receipt

Audit coverage relating to expenditure for the current audit year comprises 06 formations of 03 PAOs having a total expenditure of Rs. 392.97 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 51.90% of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 06 formations of 03 PAOs having a total receipt of Rs. 0.022 million for the financial year 2019-20. In terms of percentage, the audit coverage for receipt is 100% of auditable receipt.

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

b. Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs.48.735 million was pointed out in this report. No recovery was affected till finalization of this report.

c. Audit Methodology

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

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

d. Audit Impact

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

e. Comments on Internal Control

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

Comments on five components of internal control are given below:

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

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

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

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

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

f. Key Audit Findings of the Report

- i. Non-consolidation of expenditure on account of share of Local Councils- Rs. 177.02million.¹
- ii. Unauthorized payments to DDOs/vendors instead of crossed cheques- Rs.147.571 million.²
- iii. Unverified payment - Rs24.622 million.³
- iv. HR/Employees related irregularities were noticed in four cases amounting to-Rs.21.858 million.⁴
- v. Procurement related irregularities were noticed in five cases amounting to-Rs.218.663 million.⁵

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

⁴ Para 2.5.1.1 to 2.5.1.4

⁵ Para 2.5.1.5 to 2.5.1.6 & 3.5.1.1 to 3.5.1.3

- vi. Issue in management of accounts with commercial banks was noticed in one case amounting to-Rs.6.501 million.⁶
- vii. Others, including cases of accidents, negligence etc. were noticed in two cases amounting to-Rs. 160.889 million.⁷

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

g. Recommendations

- i. TMA accounts needs to be consolidated at DAO level.
- ii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.
- iii. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- iv. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.

⁶ Para 2.5.1.7

⁷ Para 3.5.2.1 to 3.5.2.2

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

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

In the light of LGE&RDD's notification dated 4th September, 2019 District Kolai Palas Kohistan is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 06 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is the Principal Accounting Officer for the Town Municipal Administration whereas Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District Kolai Palas Kohistan, Funds amounting to Rs. 996.82 million were allocated to 07 formations working under 03 PAOs. Out of which, expenditure of Rs. 757.120 million was made resulting into saving of Rs. 239.69 million. Receipts of Rs. 0.22 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 06 formations of 03 PAOs having a total expenditure of Rs. 392.97 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 51.90% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Kolai Palas Kohistan did not reflect Rs. 25.687 million into the consolidated financial statement of Local Government, Kolai Palas Kohistan. Similarly, the expenditure of Rs. 9161.771 million was directly paid to DDOs/vendors instead of crossed cheque to the vender.

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 (amended in 2019). The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013 (amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Kolai Palas Kohistan as required under section 18 of LGA 2013 (amended in 2019). Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Accounts 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 (amended in 2019), as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013 (amended in 2019).

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors 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%.

Health

Health is another important sector of District Kolai Pallas Kohistan with a total of 12 health facilities spread across the district among which 10 BHUs, 01 CDs and 01 TB Centre.

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, No babies were born in primary and secondary health facilities respectively. Out of them, NIL infant and NIL maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as NIL lab tests, NIL X-rays, NIL ultrasounds, NIL CT Scans and NIL ECGs were done in both primary and secondary health facilities in district Kolai Palas Kohistan. Figures of immunization from EPI register were also very impressive as 1255 pregnant women received TT-2 vaccines, 3000 kids under 12 months received full immunization, 3628 children under 12 months received 1st measles vaccines and 3792 kids under 12 MONTHS received 3rd pentavalent vaccine. NIL families were provided family planning services as evident from FP register. Human resource data from facility records revealed that

these health facilities were amply provided with medical officers and paramedics as 50% positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services.

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 (amended in 2019). The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA 2013 (amended in 2019). 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 (amended in 2019), as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013 (amended in 2019).

1.1 AUDIT PARAS

1.2.1 Non-consolidation of expenditure on account of share of Local Councils-Rs.177.02 million

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

During certification audit of the accounts of the DAO Kolai Palas Kohistan for the financial year 2019-20, 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.177.02 million and Rs.16.730 million respectively, of the TMA was also not reflected in accounts.

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

Provisions of the Local Govt Act 2013 by District Government of Kolai Palas Kohistan were not complied.

Due to non-consolidation of accounts of TMAs and VCs/NCs the financial statements of local government remained incomplete which led to disclaimer of audit opinion.

As per decision of DAC meeting held in September 2020, Para stands till correction of these omissions.

Audit recommends that necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

1.2.2 Unauthorized payments to DDOs/vendors instead of crossed cheques-Rs.147.571 million

According to 2.3.2.8 of APPM, the accounting system shall improve controls to minimize the risk of fraud and corruption. This objective shall be

addressed by issue of payment through direct bank transfer and cheques (to employees/ vender concerned) instead of payment through DDOs.

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

District Accounts Officer Kolai Palas, paid Rs147,570,802 to various DDOs instead of issuing crossed cheques to Vendor/Payees Accounts which was unauthorized as per detail below:

S.No	Source	Amount
1	HR Data	14,199,944
2	FI Data (AG Check Register)	133,370,858
Total		147,570,802

The lapse occurred due to weak internal controls which resulted in unauthorized payments.

When pointed out in September 2020, management stated that the observation noted for compliance.

As per decision of DAC meeting held in September 2020, Para stands for compliance.

Audit recommends that compliance be assured besides fixing responsibility and action against the officer/official at fault.

1.2.1.3 Unverified payments- Rs24.622 million

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

During certification audit of Kolai Palas Kohistan for the financial year 2019-20, while analyzing HR data it was noticed that arrears of pay and allowances of Rs.24,622,000 was made which could not be verified.

The lapse occurred due to weak internal controls resultantly true and fair view of accounts could not be presented.

When pointed out in September 2020, management stated that the matter will be investigated and action will be taken accordingly.

As per decision of DAC meeting held in September 2020, Para stands for compliance.

Audit recommends inquiry besides fixing responsibility against the officer/official at fault.

CHAPTER-2

District Government

2.1 Introduction

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

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

- i. 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.
- ii. 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.
- iii. The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

Detail of audit planned formations expenditure and receipts:

(Rs. in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1.	Formations	6	5	284.47	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

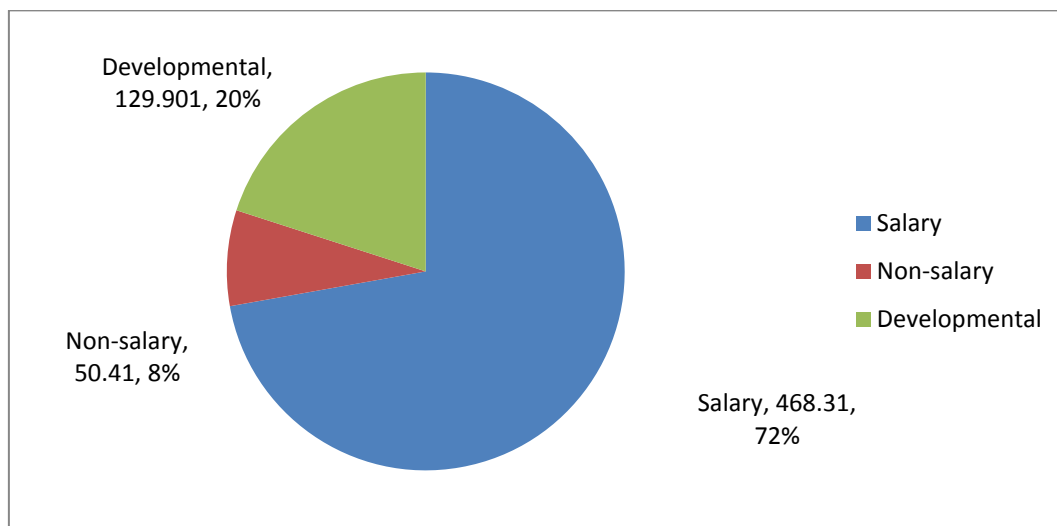
(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	479.10	468.310	(10.793)	2.25
Non-salary	58.280	50.410	(7.869)	13.50
Developmental (A/C-	196.790	129.901	(66.889)	33.99
Total:	734.17	648.621	(85.55)	11.65
Receipts:	0	0	0	0

The savings of Rs.85.55 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2019-20

(Rupee in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 31.816 million were raised in this audit report. This amount also includes recoverable of Rs. 23.148 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount in million (Rs.)
1	Irregularities	
A	HR/Employees related irregularities	21.858
B	Procurement related irregularities	3.457
C	Management of Accounts with Commercial Banks	6.501
	Total	31.816

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

The audit report 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	2019-20	Not Convened

2.5 AUDIT PARAS

2.5.1 Irregularity/Non-compliance

HR/Employees related irregularities

2.5.1.1 Overpayment on account of conveyance allowance-Rs. 2.647 million

According to Accountant General of KP letter No. computer/HR-LAB/CIC/203 dated 04.05.2011 Conveyance allowance is not admissible to Government officers who are allowed monetized value of transport or avail transport CHM Decisionality or posses designated vehicle or possess designated accomodations. Furthermore, conveyance allowance is not admissible to teachers of Schools/Colleges/Training Institutes excluding Principal and Head Master/Mistress during the period of Summer/Winter vacations.

District Education Officer Male, Kolai Pallas paid Rs. 2,647,849 on account of conveyance allowance to teachers during leave period for the financial year 2019-20.

The lapse occurred due to weak internal control which resulted in overpayment.

When pointed out in October 2020, Management stated that the issue of conveyance allowance of teachers for summer vacation was subjudice. However, compliance will be made after court decision.

Reply was not tenable as the conveyance allowance was required to be deducted from the pay & allowances during leave/vacation period.

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

Audit recommends recovery of conveyance allowance besides action against the person(s) at fault.

AIR No. 3 (2020-21)

**2.5.1.2 Un-verified expenditure on account of pay & allowances-
Rs.3.811 million**

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

During audit of the office of DEO Female, Kolai Palas Kohistan for the financial year 2019-20, it was noticed that an amount of Rs. 3,811,362 was paid on account of arrears of pay & allowances to Primary Schools Teachers (BPS-12) ranging from Rs. 328,200 to Rs. 923,630 per person but the following record was not provided to authenticate the expenditure.

- DEO pay release
- Duty performance certificate from Head Teacher and Circle ASDEO
- Source II
- Service Books
- IMU report showing authorized leave or absenteeism for the specific months
- Directorate/DEO Approval for payment of arrears.
- Attendance register
- Verified certificates from the concerned board/university/institute etc.

Detail is given at annexure-2.

The lapse occurred due to weak internal controls which resulted in un-verified expenditure.

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

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

Audit recommends production of record besides inquiry for fixing responsibility.

AIR No. 10 (2020-21)

2.5.1.3 Irregular payment on account of pay & allowances -Rs. 1.400 million

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

During audit of the office of DEO Female, Kolai Palas Kohistan for the financial year 2019-20, it was noticed that 02 PTC teachers were paid Rs. 1,400,026 on account of arrears of pay & allowances two times in a financial year without any justification and record entry in service books as per detail given below.

S. No	Name	1 st arrears	2 nd arrear	Total payment	Remarks for arrears
1	Rizwana Bibi	498,387 (Nov-19)	720,611 (Jan-20)	1,218,998	No entry was made in service book for 2 nd arrear
3	Amina Bibi	157,988 (Aug-19)	23,040 (Dec-19)	181,028	No entry was made in service book in both arrears
Total				1,400,026	

The irregularity occurred due to weak administrative and financial controls which resulted in irregular payment.

When pointed out in October 2020. Management did not respond to the audit observation.

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

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

AIR # 11 (2020-21)

2.5.1.4 Irregular payment on account of pay & allowances on up-gradation of teachers-Rs. 14.00 million

According to the judgment issued by the Honorable High Court Peshawar on 26.09.2019, “it is, therefore, prayed that on acceptance of the instant writ petition, it is directed that salary of the petitioners withheld from May 2016 to date and also to direct the respondents to upgrade the petitioners from BPS-4 to BPS-12, the grade permissible for a PTC Teachers, in the “wake” of enhanced educational qualification of the petitioners.

During audit of the office of District Education Officer Female for the financial year 2019-20, it was noticed an amount of Rs. 14,062,847 was paid on account of arrears of pay & allowances on up-gradation of 11 numbers of untrained PST teachers from BPS-04 to BPS-12. Audit observed that the payment was irregular due to the following shortcomings.

- Verified certificates/degree was not provided to authenticate the enhanced educational qualification as judgement focus for payments of pay & allowances only for those teachers who have enhanced their educational qualification as required for PST post.
- Directorate and Finance approval was not obtained for such a high profile case.
- Services books, source-II, pay release, attendance register and IMU report showing presence of teachers were also not provided to audit for scrutiny.

The lapse occurred due to weak internal controls which resulted in irregular expenditure.

When pointed out in October 2020. Management did not respond to the audit observation.

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

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

AIR # 12 (2020-21)

Procurement related irregularities

2.5.1.5 Non-mutation of land–Rs. 1.161 million

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

During audit of the accounts of Deputy Commissioner Kolai Palas Kohistan for the financial year 2019-20, a payment of Rs. 1,161,270 was made for acquisition of land for construction of police station Kuzparo without mutation of the land.

The lapse occurred due to weak internal controls, which caused non mutation of land.

When pointed out in August, 2020 management stated that detailed reply will be provided after consulting the relevant rules and record.

As per decision of DAC meeting held on 17.11.2020, para stands till mutation of land in the name of Government. However no progress was shown till finalization of this report.

Audit recommends immediate mutation of land in the name of acquiring department besides fixing responsibility.

AIR No. 09 (2020-21)

2.5.1.6 Irregular procurement of Plant & Machinery-Rs. 2.296 million

Rule 22(1) of the Khyber Pakhtunkhwa Public Procurement Regulatory Authority Act, 2012 as amended up to 2019 provides that each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timelines, and shall ensure equal opportunities to all prospective bidders.

Rule 32 of The Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014 says:

1. Each procuring entity shall constitute committees, in accordance with delegation of financial powers, separately for procurement of goods, works and services.
2. The committees shall have a representative each from the accounts or finance or planning sections of the procuring entity apart from others.
3. A technical member shall be inducted from the relevant line department of Government or hired in all procurements of works or in exceptional cases, provided that procurement is technical and complex in nature.

Rules 75(8)b of budget rules 2018 says that purchase Orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Deputy Commissioner Kolai Palas paid Rs. 2,296,500 for the procurement of plant and machinery during financial year 2019-20 as per detail given at **annexure-3**. The procurement was held irregular and unauthorized on the following grounds:

1. No procurement committee, comprising the required members, was constituted.
2. The procurements were split up to avoid open tender system.
3. No tender was invited; all procurements were made on single quotation or direct purchasing.

4. Report of procurement committee regarding quality, quantities and other specifications was not available.
5. All of the items were recorded in stock register in a scattered way instead of proper inventory system.

The lapse occurred due to weak internal controls which resulted in irregular procurement of Plant and Machinery.

When pointed out in August 2020, management stated, “that Due to shortage of staff and creation of new district. Therefore, the District Administration in hurry made expenditure. This time the office may be allowed and settled the Para”. Management admitted the irregularity while replying.

As per decision of DAC meeting held on 17.11.2020, para stands till production of purchase committee minutes. However no progress was shown till finalization of this report.

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

AIR No. 13 (2020-21)

Management of Accounts with Commercial Banks

2.5.1.7 Non-deposit of bank profit in Govt. Treasury – Rs 6.501 million

Finance department letter No. 2/3(F/L) FD 20017-18/Vol. ix dated Peshawar the 10th 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.

During financial year 2019-20, Deputy Commissioner Kolai Palas earned profit worth Rs. 6,500,968 on NBP Kolai Palas account No 3150270817 which was illegally retained in the account instead of depositing in to Government treasury. Detail is as under:

S/No.	Month	Profit realized
1	Jul-19	134,994
2	Jan-20	832,169
3	Jul-20	5,533,805
Total		6,500,968

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

Management stated that bank profit will be credited to Government treasury and progress would be intimated to.

As per decision of DAC meeting held on 17.11.2020, para stands till credit of bank profit into Government treasury. However no progress was shown till finalization of this report.

Audit recommends deposit of bank profit in Government treasury.

AIR No. 18 (2020-21)

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:

(Rs. in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1.	Formations	01	01	108.503	0.022

3.2 Comments on Budget and Accounts (Variance Analysis)

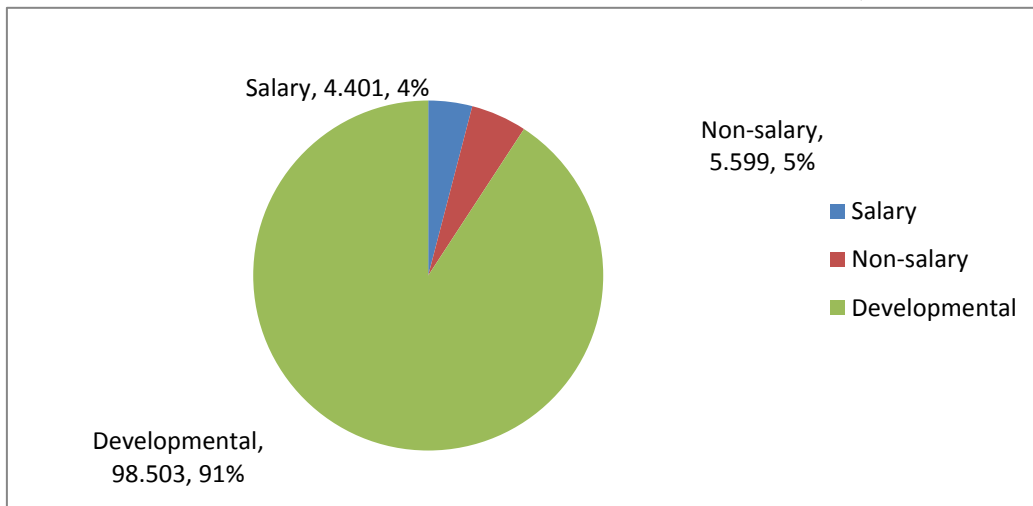
(Rs in million)

2018-19	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	7.806	4.401	-3.405	-43.620
Non-salary	10.528	5.599	-4.929	-46.818
Developmental	244.311	98.503	-145.808	-59.681
Total	262.645	108.503	-154.142	-58.688
Receipts	1.000	0.022	-0.978	-97.800

The saving of Rs. 154.142million indicates inefficiency in the capacity of TMA to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.376.095 million were raised in this audit report. This amount also includes recoverable of Rs. 25.587 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.	Procurement related irregularities	215.206
2.	Others, including cases of accidents, negligence etc.	160.889
Total:		376.095

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/Non-compliance Procurement related irregularities

3.5.1.1 Irregular execution of schemes without technical sanction- Rs.98.503 million

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

TMA Palas during year 2019-2020 incurred expenditure of Rs. 98.503 million on developmental schemes with estimated cost of Rs.182.00 million. However, Technical Sanction of the competent authority was not obtained. **Detail is given at annexure-4.**

The lapse occurred due to weak internal controls which resulted in irregular execution of developmental schemes.

When pointed out in November, 2020, management stated that detail reply will be furnished within week time. However no reply was furnished.

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

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

AIR No. 05 (2019-20)

3.5.1.2 Non-imposition of penalty for delay in completion of works – Rs. 18.2 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 Palas during 2019-20, awarded contracts of various developmental schemes with estimated cost of Rs. 182.00 million. The schemes were not completed in stipulated period and a penalty @ 10% amounting to Rs. 18.200 million as a result was also not imposed. **Detail is given at Annexure-5.**

The lapse occurred due to weak internal controls which resulted in loss to Government.

When pointed out in November, 2020, management stated that detail reply will be furnished within week time. However no reply was furnished.

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

Audit recommends recovery besides fixing responsibility.

AIR No. 5 (2020-21)

3.5.1.3 Irregular expenditure on account of developmental schemes- Rs.98.503 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;

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

During 2019-20 TMA Palas incurred expenditure of Rs. 98.503 on various developmental schemes with estimated cost of 182 million. **Detail is given at annexure- 06.**

Audit observed the following shortcomings;

1. GPS coordinates were not available.
2. Before and after pictures of developmental schemes were not available.
3. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of developmental scheme was available.

The lapse occurred due to weak internal control which resulted in irregular expenditure.

When pointed out in November, 2020, management stated that detail reply will be furnished within week time. However no reply was furnished.

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

Audit recommends regularisation of expenditure besides fixing responsibility.

AIR No. 03 (2020-21)

3.5.2 Others, including cases of accidents, negligence etc

3.5.2.1 Non-deduction of Income Tax –Rs 7.387 million

According to 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”.

TMO Palas incurred expenditure of Rs. 98.503 million on developmental schemes during 2019-20. However income tax @ 7.5% amounting to Rs 7.387 million was not deducted. Detail is given at annexure-7.

The lapse occurred due to weak internal controls which resulted in loss to Government.

When pointed out in November, 2020, management stated that detail reply will be furnished within week time. However no reply was furnished.

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

Audit recommends recovery and its deposit in government treasury.

AIR No. 01 (2020-21)

3.5.2.2 Non-Utilization of Funds Rs. 153.502 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.

During scrutiny of record of TMA Palas during 2019-20 it was observed that a huge amount of Rs 153,502,851 remained unspent without any justification. Detail is as under:-

Opening balance as on 01.07.2019	Received during the Financial year 2019-2020	Utilized during the Financial year 2019-20	Balance as on 30.06.2020
137,816,074	25,687,000	10,000,227	153,502,851

The irregularity occurred due to weak internal controls and resulted in non-utilization of funds.

When pointed out in November, 2020, management stated that detail reply will be furnished within week time. However no reply was furnished.

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

Audit recommends fixing utilization of funds in greater public interest.

AIR No. 6 (2020-21)

ANNEXURES

Annex-1

MFDAC

S.No	AIR No	Department	Caption	Amount
01	02	DEO (Male)	Irregular payment on account of pay & allowances for non-functional schools	0.00
02	03		Non collection of Red Crescent, Scout and Shaheen fund from schools	0.054
03	04		Non collection/deposit of admission and tuition fees of higher secondary schools	0.353
04	05		Non carrying out physical verification of assets and internal audit against fraud/irregularities	0.00
05	01	DEO (Female)	Irregular expenditure without tender on account of purchases	0.790
06	02		Unauthorized drawl and payment of conveyance charges to ASDEOs	0.375
07	03		Overpayment on account of conveyance allowance during vacation period	0.947
08	04		Irregular payment through DDO instead of cross cheque	0.649
09	05		Misappropriation on account of purchase of furniture	0.100
10	06		Overpayment on account of TA/DA to the staff of SDEO	0.070
11	07		Unauthorized payment of pay & allowance to the teachers of permanently non-functional schools	0.00
12	08		Unauthorized withdrawal of fund without approval of the competent authority	0.182
13	09		Non carrying out physical verification of assets and internal audit against fraud	0.00
14	01	DO Population	Irregular Expenditure on account of rent of office building	0.486
15	02		Irregular payment on account of contingencies through DDO	0.910
16	03		Irregular withdrawal on account of purchase of medicines	0.029
17	04		Non-deduction of sales tax on purchase of Furniture	0.028
18	04	TMA KolaiPalas	Overpayment due to non-utilization of available stone	0.247
Total				5.22

Annex-2
Para No. 2.5.1.2

Statement showing arrears of pay & allowances to Primary School Teachers
FY 2019-20

S. No	Pers.no.	Name of Employee	Designation	Total (Rs)
1	347161	BIBI SHABANA **	Primary School Teacher Kolai Pallas	478,290
2	405505	BUSHRA ABASI	Primary School Teacher Kolai Pallas	334,179
3	439784	ROBINA BIBI	Primary School Teacher Kolai Pallas	328,200
4	499198	SALMA SALEEM	Primary School Teacher Kolai Pallas	390,603
5	499228	SHAHEEN AKHTAR	Primary School Teacher Kolai Pallas	829,852
6	515813	BEENISH TARAQ	Primary School Teacher Kolai Pallas	923,630
7	562323	KHALIDA TAJ	Primary School Teacher Kolai Pallas	526,608
Total				3,811,362

(**. Arrears was paid from 2015 instead of passing examination date i.e 01/2017)

Annex-3
Para No. 2.5.1.6

Detail of expenditure on P&M

S/no.	Description	Supplier/ location	Invoice date	Date of quotation	Ch.no.	Date	Amount
1	Photo state machine	Unique deel, bisham	10.01.20	08.01.20			98,500
2	Generator 8 KV	Muhammadi Eng. Bisham	19.01.20	19.01.20		04.02.20	96,000
3	Photo state machine	Unique deel, bisham	09.01.20	08.01.20		04.03.20	98,500
4	Air Condition split 1.5 ton orient	Muhammadi Eng. Bisham	21.03.20	22.03.20	843035	30.04.20	78,000
5	Generator 01 KV	Jan Elect. Eng. Bisham	05.06.20	Nil	843158	19.06.20	47,000
6	Printer HP L J M12a	Ahmad Computers Abt.	01.10.19	Nil		04.10.19	16,900
7	LED 17", key bordetc	Computer point Abt.	20.09.19	Nil		04.10.21	14,000
8	Computer HP core I 5	Unique deel, bisham	20.11.19	20.11.19		29.11.19	84,500
9	Computer HP core I 5	Unique deel, bisham	12.12.19	12.12.19		31.12.19	84,500
10	LED 65" Sony	Jan Elect. Eng. Bisham	11.12.19	10.12.19			93,000
11	LED 65" Toshiba	Unique deel, bisham	01.01.20	02.01.20			85,000
12	computer HP core I 5 including LED etc	Fast DeelBisham	20.12.19	26.12.19			95,950

14	Lap top HP core I 7	Unique deel, bisham	20.01.21	15.01.20			95,950
15	LET 50" sony qty-2@ Rs 49000	Muhammadi Eng. Bisham	10.02.20	10.02.20			98,000
16	Toner, USB, adopter etc.	Computer point Abt.	10.01.20	Nil			39,000
17	Regregirator orient, stablizeretc	Foreign Elect. Gen. stgore. Bisham	01.02.20	Nil			49,500
18	Multimedia ACER	Fast DeelBisham	05.02.20	02.02.20			89,500
19	Printers HP L-J M12. 2@ Rs 20500	Fast DeelBisham	10.02.20	.08.02.20			41,000
20	computer cor I 5 -7 gen.	Fast DeelBisham	01.02.20	01.02.20			92,500
21	Solar panel 4000 watts along with batteries and UPS	Fast DeelBisham	05.02.20	05.02.20			88,000
22	Scanners legal size 2 @ Rs 39000	Muhammadi Eng. Bisham	18.03.20	17.03.20			78,000
23	cannon color scanner	KM computer bisham	25.03.20	Nil	847193	07.05.20	47,000
24	tonner cartage 6 @ 3200	KM computer bisham	15.02.20	Nil	847193	07.05.20	19,200
25	UPS	Muhammadi Eng. Bisham	10.01.20	Nil	847193	07.05.20	15,000

26	Air Condition split 1.5 ton orient	Muhammadi Eng. Bisham	05.04.20	06.03.20	843036	30.04.20	86,000
27	Air Condition split 1.5 ton orient	Muhammadi Eng. Bisham	31.04.20	28.04.20	843158	19.06.20	84,000
28	Lap top HP core I 7	Fast DeelBisham	16.04.20	16.04.20	843127	30.05.20	96,000
29	computer HP core I 5 including LED etc	Swat compters, Bisham	10.05.20	09.05.20	843158	19.06.20	77,000
30	Batteries 2 @ Rs24000	Muhammadi Eng. Bisham	20.05.20	09.05.20	843158	19.06.20	48,000
31	UPS	Muhammadi Eng. Bisham	20.05.20		843158	19.06.20	24,000
32	stablizers 3 @ Rs 7000 each	Jan Elect. Eng. Bisham	10.06.20		843158	19.06.20	21,000
33	Electric water cooler	Jan Elect. Eng. Bisham	12.06.020		843158	19.06.20	45,000
34	Air Condition split 1.5 ton orient	Jan Elect. Eng. Bisham	05.06.20	04.06.20	843159	19.06.20	84,000
35	Cannon DSLR camera model 2019	Shalimar Elect. Bisham	01.06.20	02.06.20	843159	19.06.20	87,000
Total							2,296,500

Annex-4
Para No. 3.5.1.1

Detail of schemes executed without Technical Sanction

S.#	N/SCHEME	E/COST(M)	EXP:
1	Cons: of KolaiMaidanShamal Road	30	14.703665
2	Con: of Kunshair Road	20	6.322
3	I , Cons: of Kolai Road (Widening)	15	9.475977
4	II , Cons: of Bar MashamBatara Road	15	11.793063
5	III , Cons: of Madakhel Road to Bandi	15	7.502084
7	V , Cons: of MahreenBailaPul to Johol Road	15	8.302615
8	VI , Cons wazirabad to belakuzsheral Road	17	12.048973
9	VII , Cons: of KotKuzParo Road	10	3.174728
10	Cons: of BataraBaila Road Kohistan	25	9.390955
12	Cons: of Sheryal Road	20	15.788889
Total		182	98.50295

Annex-5
Para No. 3.5.1.2

Detail of penalty not imposed

S. #	N/SCHEME	E/COST(M)	RELEA SE	EXP:	COM:	ON GO:	Remarks	10% Penalty
1	Cons: of KolaiMaidanShamal Road	30	14.525	14.703665	11.04.2018	02.10.2019	On going	3
2	Con: of Kunshair Road	20	11.525	6.322	11.04.2018	02.10.2019	On going	2
3	I, Cons: of Kolai Road (Widening)	15	9.50225	9.475977	11.04.2018	02.10.2019	On going	1.5
4	II, Cons: of Bar MashamBatara Road	15	8.50225	11.793063	11.04.2018	02.10.2019	On going	1.5
5	III, Cons: of Madakhel Road to Bandi	15	7.50225	7.502084	11.04.2018	02.10.2019	On going	1.5
7	V, Cons: of MahreenBailaPul to Johol Road	15	7.50225	8.302615	11.04.2018	02.10.2019	On going	1.5
8	VI, Cons wazirabad to belakuzsheral Road	17	9.04855	12.048973	11.04.2018	02.10.2019	On going	1.7
9	VII, Cons: of KotKuzParo Road	10	3.0015	3.174728	11.04.2018	02.10.2019	On going	1
10	Cons: of BataraBaila Road kohistan	25	9.832	9.390955	06.08.2018	30.07.2019	On going	2.5
12	Cons: of Sheryal Road	20	18.201	15.788889	11.04.2018	11.04.2020	On going	2
Total		182						18.2

Annex-6
Para No. 3.5.1.3

Detail of schemes executed irregular

S.#	N/SCHEME	E/COST(M)	RELEASE	EXP:
1	Cons: of KolaiMaidanShamal Road	30	14.525	14.703665
2	Con: of Kunshair Road	20	11.525	6.322
3	I, Cons: of Kolai Road (Widening)	15	9.50225	9.475977
4	II, Cons: of Bar MashamBatara Road	15	8.50225	11.793063
5	III, Cons: of Madakhel Road to Bandi	15	7.50225	7.502084
7	V, Cons: of MahreenBailaPul to Johol Road	15	7.50225	8.302615
8	VI, Cons wazirabad to belakuzsheral Road	17	9.04855	12.048973
9	VII, Cons: of KotKuzParo Road	10	3.0015	3.174728
10	Cons: of BataraBaila Road kohistan	25	9.832	9.390955
12	Cons: of Sheryal Road	20	18.201	15.788889
Total				98.502949

Annex-07
Para No. 3.5.2.1

Detail of Income tax not deducted

S.#	N/SCHEME	E/COST(M)	RELEASE	EXP:	Income tax @ 7.5%
1	Cons: of KolaiMaidanShamal Road	30	14.525	14.704	1.103
2	Con: of Kunshair Road	20	11.525	6.322	0.474
3	I, Cons: of Kolai Road (Widening)	15	9.502	9.476	0.711
4	II, Cons: of Bar MashamBatara Road	15	8.502	11.793	0.884
5	III, Cons: of Madakhel Road to Bandi	15	7.502	7.502	0.563
7	V, Cons: of MahreenBailaPul to Johol Road	15	7.502	8.303	0.623
8	VI, Cons wazirabad to belakuzsheral Road	17	9.049	12.049	0.904
9	VII, Cons: of KotKuzParo Road	10	3.002	3.175	0.238
10	Cons: of BataraBaila Road kohistan	25	9.832	9.391	0.704
12	Cons: of Sheryal Road	20	18.201	15.789	1.184
Total				98.503	7.388