



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

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AIR	Audit & Inspection Report
BHU	Basic Health Unit
BOQ	Bill Of Quantity
BOT	Bid on Transfer
CNG	Compressed Natural Gas
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule Rates
CTR	Central Treasury Rules
CVT	Capital Value Tax
C&W	Communication and Works
DAC	District Accounts Committee
DC	Deputy Commissioner
DCA	District Comptroller of Accounts
DDO	Drawing and Disbursing Officer
DHO	District Health Officer
DO (F&P)	District Officer Finance & Planning
DPR	Disabled Person Reserve
GFR	General Financial Rules
HPA	Health & Professional Allowance
HQ	Head Quarter
HRA	House Rent Allowance
IHP	Integrated Health Programme
IT	Information Technology
KDA	Kohat Development Authority
KM	Kilo Meter
LCB	Local Council Board
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
LGO	Local Government Ordinance

MFDAC	Memorandum for Departmental Accounts Committee
MVE	Motor Vehicle Examiner
NIT	Notice Inviting Tender
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PD	Project Director
P&D	Planning & Development
PESCO	Peshawar Electricity Supply Corporation
PHE	Public Health Engineering
PLA	Personal Ledger Account
RCC	Reinforce Cement Concrete
RDA	Regional Directorate of Audit
RHC	Rural Health Centre
SNGPL	Sui Northern Gas Pipe Line
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administrations
TMO	Tehsil Municipal Officer
TO (I&S)	Tehsil Officer infrastructure and services
TO(R)	Tehsil Officer Revenue
VC/NC	Village Council & Neighborhood Council
WAPDA	Water and Power Development Authority

Preface

Articles 169 & 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 District Fund and Public Account of District Governments.

The report is based on audit of the accounts of various Local Governments i.e offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils and Development Authorities in the District Kohat for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the 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 the Annex-1 shall be pursued with the Principal Accounting Officer at DAC level. In all cases where the PAO does 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.

The observations included in this Report have been finalized in the light of written replies of the departments, except in few cases mentioned in report. However, in a few cases certain departments did not submit written replies, except Developmental Authorities. DAC meetings were 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 Director General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Kohat, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of three districts namely Kohat, Karak and Hangu.

The Regional Directorate has a human resource of seven officers and staff with a total of 1,960 man-days. The annual budget amounting to Rs 13.646 million was allocated to the office during financial year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/projects.

Local Governments of district Kohat consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier-1, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of the offices of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are two tehsil administrations in district Kohat. The third tier- Village and Neighborhood Councils have one PAO i.e. The Assistant Director Local Government, Elections and Rural Development for development funds of these councils. There are 91 NC/VC's in district Kohat. In addition district Kohat has one development authority i.e. Kohat Development Authority. Secretary LGE&RDD is the PAO for these authorities.

a. Scope of audit

There are nine offices in District government Kohat, two Tehsil Municipal Administrations, one AD LGE&RDD, 91 VC/NC's out of which the accounts of 09 offices of district government, three TMA's, one AD LGE &RDD and

09VC/NC's were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Kohat for the Financial Year 2017-18 was Rs 4,543.69 million against available budget of Rs 9,893.562 million. Out of this, RDA Kohat audited an expenditure of Rs 2,726.214 million which, in terms of percentage, was 60% of auditable expenditure. The total expenditure of two TMA's was Rs 692.565 million against available budget of Rs 1,087.375. Out of this, RDA Kohat audited an expenditure of Rs 554.052 million which, in terms of percentage, was 80% of auditable expenditure. The total expenditure of AD LGE & RDD Kohat for the Financial Year 2017-18 was Rs 92.904 million against available budget of Rs 97.877 million. Out of this, RDA Kohat audited an expenditure of Rs 74.323 million which, in terms of percentage, was 80% of auditable expenditure.

The receipts of District Government Kohat, for the Financial Year 2017-18 was Rs 0.892 million. Out of this, RDA Kohat audited receipts of Rs 0.892 million which, in terms of percentage, was 100% of total auditable receipts. The receipts of TMAs were Rs 663.458 million out of which Rs 530.76 were audited which in terms of percentage was 80% of the auditable receipts.

The total expenditure of local governments of district Kohat for the financial year 2017-18 was Rs. 5,993.509 million against which the audit of Rs. 3,886.241 million was conducted which in terms of the percentage was 65%. The total receipts of the local governments of district Kohat were Rs 664.35 million against which a receipt of Rs 530.76 million was audited which in terms of percentage was 80%.

b. Recoveries at the instance of audit

Recovery of Rs 185.58 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 43.807 million was not in the notice of the executive before audit. However recovery of Rs 2.816 million was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of Local Government Kohat with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment, and 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

Audit pointed out various irregularities of serious nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC and proper legislative forum.

e. Comments on Internal Control and Internal Audit Department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

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 domain of District Government.

f. Key audit findings of the report;

- i. Irregularities/Non Compliance were noted in 27cases amounting to Rs 507.429 million.¹
- ii. Internal Control Weaknesses were noted in 33 cases amounting to Rs 467.151 million.²
- iii. Non-Production of Record was noted in 01case amounting to Rs 54.079 million.¹

¹ 1.1.2.1 to 1.2.1.21 & 1.3.1.1, 1.3.1.2 & 1.3.2.1 & 1.4.1.1 to 1.4.1.2

² 1.2.1.1 to 1.2.1.18 & 1.3.1.1 to 1.3.2.5 & 1.4.1.2., 1.4.2.2 & 1.5.1.1 to 1.5.1.4

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

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, wasteful expenditure and non-production of records.

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S#	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAO) in Audit Jurisdiction	04	5,993.509	664.35	6,660.859
2	Total departments in audit jurisdiction	125	5,993.509	664.35	6,660.859
3	Total Entities (PAO) Audited	04	5,993.509	664.35	6,660.859
4	Total departments Audited	22	3,886.241	530.76	4,429.001
5	Audit & Inspection Reports	22	3,886.241	530.76	4,429.001
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

II: Audit observations Classified by Categories

(Rs in million)

S#	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	507.429
3	Weak Internal controls relating to financial management	467.151
4	Others	54.079
Total		1,028.659

III: Outcome Statistics

(Rs in million)

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2017-18	Total last year 2016-17
1	Outlays Audited	--	228.616	530.927	3,669.458	4,429.001	2,175.997
2	Amount Placed under Audit Observation /Irregularities of Audit	--	228.456	96.679	703.524	1,028.659	1,166.135
3	Recoveries Pointed Out at the instance of Audit	--	9.476	96.679	79.425	185.58	338.268
4	Recoveries Accepted /Established at the instance of Audit	--	--	--	--	--	--
5	Recoveries Realized at the instance of Audit	--	--	--	2.816	2.816	--

IV: Table of Irregularities pointed out

(Rs in million)		
S#	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	507.429
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	--
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	--
4	Quantification of weaknesses of internal control systems.	467.151
5	Non-production of record	54.079
6	Others, including cases of accidents, negligence etc.	--
7	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	--
Total		1028.659

V: Cost Benefit Ratio

(Rs in million)		
S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	4,429.001
2	Expenditure on audit	0
3	Recoveries realized at the instance of audit	2.816
	Cost-Benefit Ratio	0: 3

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

CHAPTER 1

1.1 Local Government Kohat

1.1.1 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, LGE & RDD, Sports, Live Stock, Soil Conservation, Cooperative society, Social Welfare and Municipal Services.

District Kohat has two Tehsils i.e. Kohat and Lachi. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer Finance. A Tehsil Accounts Officer and a Tehsil officer technical.

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

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public inquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for

agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;

- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain 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;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;

There is an Assistant Director Local Government Election & Rural Development Department and 209 VCs/NCs. Each VCs/NCs has a Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator for VCs/NCs of the District Kohat.

Functions and Powers of Assistant Director, Local Government Election and Rural Development Department.

- i. Providing secretarial support to the Council

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

Functions and Powers of the Village Council or Neighborhood Council:

- i. Functions of the village council and neighborhood council, as the case may be, shall be to:
- ii. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;

- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;
- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, Eid-Gah, parks, public open spaces and community centers;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;
- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;
- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighborhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;

- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

Functions and Powers of the Kohat Development Authorities:

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

District Government

(Rs in million)

Particular	Budget	Expenditure/Actual Receipts	Excess/(Saving)	%age
Salary	3,954.617	3,910.09	(44.527)	(1.125)
Non Salary	423.45	374.98	(48.47)	(11.446)
Developmental	515.495	258.62	(256.875)	(49.830)
Total	4,893.562	4,543.69	(349.872)	(7.149)
Receipts	0	0.892	0.892	0.892

TMA

TMA Kohat 2017-18

(Rs in million)

Particular	Budget	Expenditure/Actual Receipts	Excess/(Saving)	%age
Salary	201.9816	166.543	(35.438)	(17.545)
Non Salary	293.6266	198.7122	(94.914)	(32.325)
Developmental	457.2562	195.0486	(262.207)	(57.344)
Total	952.8644	560.3038	(392.560)	(41.198)
Receipts	753.8396	561.938	191.9016	25.457

TMA Lachi 2017-18

(Rs in million)

Particular	Budget	Expenditure/Actual Receipts	Excess/(Saving)	%age
Salary	42.052	40.052	(2.00)	(4.756)
Non Salary	7.175	6.925	(0.25)	(3.484)
Developmental	85.283	85.283	0	0.000
Total	134.511	132.261	(2.25)	(1.673)
Receipts	11.741	100.828	89.09	758.73

AD LGE&RDD Kohat 2017-18

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	/ Excess (Saving)	%age
Salary	76.925	81.058	4.133	5.373
Non Salary	20.952	11.846	(9.106)	(43.461)
Developmental	0	0	0	0
Total	97.877	92.904	(4.973)	(5.081)
Receipts	0	0	0	0

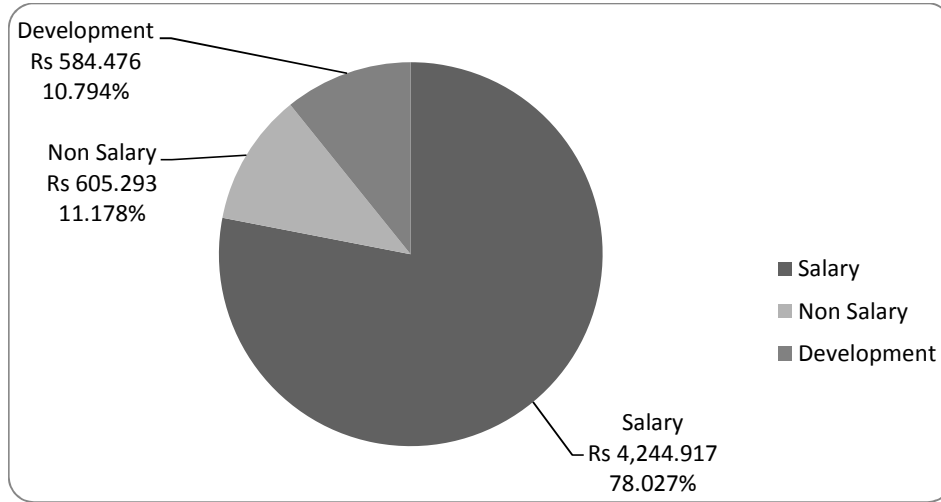
Kohat Developmental Authority**(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	37.37	27.1735	(10.1965)	(27.285)
Non Salary	69.032	12.8301	(56.2019)	(81.414)
Development	65.1	45.5234	(19.5766)	(30.072)
Total	171.502	85.527	(85.975)	(50.131)
Receipts	0	0	0	0

**Grant Total Expenditure and Receipts (Distt Govt, TMAs, AD LGE&RDD
& Developmental Authority Kohat****(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	4,312.946	4,224.917	(88.029)	(2.041)
Non-salary	814.235	605.293	(208.942)	(25.661)
Developmental	1,123.135	584.476	(538.659)	(47.960)
Total	6,250.316	5,414.686	(835.630)	(75.662)
Receipts	765.581	663.658	101.9223	13.313

EXPENDITURE 2017-18
(Rs in Millions)



1.1.3 Comments on the status of compliance with PAC / DAC / TAC Directives

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

Sr. No.	Audit Year	PAC/DAC/TAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened

10	2012-13	Not Convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened

1.2 Audit Paras-District Government

1.2.1 Non production

1.2.1.1 Unauthentic expenditure due to non-production of record-Rs 54.079 million

According to 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.

DHO Kohat during 2017-18 did not produce the record of Integrated Health Programme (IHP) fund worth to Rs 19,010,231 to Audit despite repeated written and verbal requests. Details given at annexure-2.

Further, an amount of Rs 35,069,624 paid from the designated bank account on account of "Purchase of equipments for ADP completed schemes and provision of equipments of health facilities in KP including BHUs, THQs and DHOs hospitals" However, detail record in support of the payment i.e tender documents, AA, PC-1, Agreement, Inspection Report, Official bids and comparative statements etc was not shown to audit.

Non production of record occurred due to negligence and weak administrative control.

Unauthentic expenditure was pointed out to the management in July 2018, management stated that detail reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends that record may be produced and action may be taken against the person(s) at fault. **AIR Para No. 20 &30 (2017-18)**

1.2.2 Irregularities & Non compliance

1.2.2.1 Unauthentic expenditure due to non-submission of detail accounts-Rs 84.6 million

According to Para 279 of GFR the drawl of money government treasury in anticipation of the work done is prohibited. According to treasury Rule 290 no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

DC Kohat received provincial ADP funds amounting to Rs 84.6 million under the scheme “Uplift and beautification of divisional HQ’s in KP” during 2017-18. The DC Kohat withdrew the amount on simple receipts in advance and paid to executing agencies, however detail accounts of the expenditure were not produced to audit. The detail is given below.

S.No	Executing Agency	Cheque No	Date	Amount in million
1	KDA	1382547	07-12-2017	1.7
2	TMA Kohat	1382548	07-12-2017	37.8
3	Irrigation	1382549	07-12-2017	18
4	XEN C&W	1382554	07-12-2017	27.1
Total				84.6

Irregularity occurred due to non-compliance of rules.

Irregularity was pointed out to the management in July 2018, management stated that according to Chief Minister’s Secretariat Khyber Pakhtunkhwa letter No. S.No. SO-III/CMS/KPK/2-1/Finance/2017/18084-10, dated 08-12-2017, all funds were required to be utilized through executing agencies. The funds lying in DC’s accounts should be released to the department within 48 hours positively. Copy of the letter mentioned above is enclosed. The reply is not convincing as huge amount was paid in advance to the executing agencies on single occasion.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends submission of detail accounts to verify the authenticity of the expenditure.

AIR Para No. 01 (2017-18)

1.2.2.2 Non Utilization of ADP Fund-Rs 51.200 million

According to Para 12 of GFR Vol.-1, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Education Officer (Male & Female) Kohat received an amount of Rs 28,901,321 and Rs 22,299,658 respectively under various ADP Schemes. The amount was not utilized resultantly the students were deprived from the benefits of the funds. Detail given at annexure-03.

Non utilization of fund occurred due to non-compliance of rules.

Non utilization of fund was pointed out to the management in July 2018, management stated that detail reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR ParaNo.44 & 56 (2017-18)

**1.2.2.3 Un-authorized payment without receiving additional security-
Rs 42.551 million**

As per Khyber Pakhtunkhwa Public Procurement Authority Notification No. KPPRA/M&E/Estt:/1-5/2016 dated 24.05.2016, “The Additional security shall be released to contractor in four installments i.e. 25% to be released after completing 25% of the project, 50% to be released upon 50% completion, 75% to be released upon 75% completion and the remaining amount to be released after completion of the project”.

District Education Officer (Male) Kohat refunded an amount of Rs 42,550,641 to Haseeb Enterprises on account of additional security on purchase of furniture during 2016-17. Detail given at annexure-4. Audit holds the following observations.

1. The Additional security was refunded in violation of the above rules. Furthermore more acknowledgment of the above supply were not available on record.
2. An amount of Rs 24,506,641 was paid to the supplier for supply of Furniture on 24.06.2016 but the contractor deposited additional security on 27.06.2016 as evidence from bank statement.

Unauthorized payment before receiving additional security occurred due to weak internal control.

Unauthorized payment before receiving additional security was pointed out to the management in July 2018, management stated that detail reply will be given after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No.46 (2017-18)

- 1.2.2.4**
- i) Unnecessary retention of money in designated bank accounts-Rs 36.067 million**
 - ii) Irregular/Doubtful cash withdrawal from designated bank account-Rs 8.045 million and difference in cash book and bank statement-Rs 1.849 million**

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

DHO Kohat retained an amount of Rs 36,066,869 as unspent balance in the designated bank account on 30.06.2018 as evident from the bank statement. Moreover, an amount of Rs 8,044,962 was drawn in cash from the designated bank account.

A difference of Rs 1,849,061 between cash book and bank statement was also noticed.

Irregularity occurred due to non-compliance of rules.

The irregularity was pointed out to the management in July 2018, management stated that detail reply will be given after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 25 (2017-18)

1.2.2.5 Wasteful expenditure on account of pay and allowances and operating expenses-Rs 15.411 million

According to Para 10 (i) of GFR Volume –I, every public officer is expected to exercise the same vigilance in respect of expenditure from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Assistant Registrar Cooperative Societies, Kohat incurred an expenditure of Rs 15,411,037 on pay and allowances of staff and other operating expenses during the year 2015-16 to 2017-18 as per detail given below without having any job to perform. No progress report was produced to audit to verify their duties. Not a single Cooperative Society was registered nor any loan granted/ recovered during these three years.

S. No.	Financial Year	Budget (Rs)	Expenditure (Rs)
1	2015-16	5,048,570	3,752,632
2	2016-17	6,722,730	6,358,374
3	2017-18	5,699,570	5,300,031
Total		17,470,870	15,411,037

Irregular expenditure occurred due to non-compliance of rules, which resulted in violation of Government rules.

The Irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, but reply was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No.57 (2017-18)

1.2.2.6 Irregular and unauthorized expenditure without sanction and PC-I- Rs 13.930 million

According to Para 178 (ii) of GFR Vol-I, except in cases covered by any special rules or orders of Government, no work should be commenced or liability incurred in connection with it until sanction, either special or general, of competent authority has been obtained authorizing the expenditure.

According to Para 178 (iii) of GFR Vol-I states that except in cases covered by any special rules or orders of Government, no work should be commenced or liability incurred in connection with it until a properly detailed design and estimate has been sanctioned.

District Officer Sports Kohat spent an amount of Rs 13,929,884 under District and Tehsil ADP 2017-18 as per detail given below. The expenditure was incurred without PC-I and sanction of the competent authority. No pre-audit of the expenditure was exercised by District Accounts Officer Kohat.

S#	Name of ADP	Amount Received (Rs)	Un-utilized Amount (Rs)	Expenditure (Rs)
1	District ADP 2017-18	12,339,574	6,312,556	6,027,018
2	Tehsil ADP 2017-18	8,250,000	347,134	7,902,866
	Total	20,589,574	6,659,690	13,929,884

Irregular expenditure occurred due to non-compliance of rules.

The irregularity was pointed out to the management in July 2018, management stated that detail reply will be given after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends to regularize the expenditure and action against person (s) at fault.

AIR Para No. 64 (2017-18)

1.2.2.7 Unauthorized purchase of vehicles-Rs 11.435 million and Loss to Government-Rs 7.292 million

According to Board of Revenue and Estate Department letter No. Bud:1 /Vehicle/ BOR/2016/23729-50 dated 28-9-2016 procurement of four vehicles of 800cc amounting to Rs 2,768,000 for ADC and AAC was approved.

DC Kohat purchased 4 vehicles for ADC and AACs worth Rs 5,500,000 of 1300cc and one vehicle of 2800cc (Fortuner) for DC worth Rs 5,935,000. Due to non compliance of the above instructions the government was put to a loss of Rs 7,292,000.

Irregularity and loss occurred due to non-compliance of rules.

Unauthorized purchase of vehicles was pointed out to the management in July 2018, management stated that NOC was obtained through LG&RDD which was not convincing as NOC from the forum given in the criteria was not obtained till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 06 (2017-18)

1.2.2.8 Unauthorized transfer of defunct District Council's fund out of District A/C IV-Rs 11.250 million

According to Guidelines of Finance Department for defunct District Council fund 2016, the defunct District Council fund shall be transferred to

District account-IV and the same shall be utilized subject to approval of Finance Department KP Peshawar.

DC Kohat transferred an amount of Rs 11,250,000 out of District Account-IV to AD LGE&RDD Kohat for clearance of liabilities without approval of the Finance Department. Further, approval from DC Kohat as PAO was also not obtained as the same was not produced to audit.

Unauthorized transfer of fund occurred due to non-compliance of rules.

The unauthorized transfer of fund was pointed out to the management in July 2018, management stated that no such instructions for transfer of funds were available on record which was not convincing.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR ParaNo.08 (2017-18)

1.2.2.9 Irregular expenditure due to defective tendering process-Rs 10.402 million

According to NIT advertised in daily mashriq on 16-04-2018 the Bid should reach in a registered/sealed cover to the office of DC Kohat/chairman District purchase committee.

District Education Officer (Male) Kohat spent an amount of Rs 10,401,550 on purchase of IT and Science equipments as per detail given below.

S#	Items Supplied	Supplier Name	Gross Amount (Rs)
1	IT equipments	Pakistan Traders	1,504,500

2	IT equipments	Darul Fanoon	365,500
3	Science Equipments	Darul Fanoon	2,833,948
4	Science Equipments	Pakistan Traders	5,697,602
Total			10,401,550

The tendering process was defective due to the following reasons:

1. Payment was made to supplier without inspection of items supplied in contrary to NIT condition mentioned above and items supplied were lying in GHS No. 4 Kohat and were not distributed to schools.
2. Printers supplied by the supplier were not according to the specifications mentioned in supply order. HP laser jet 1102 printers were requested while HP laser jet M102 were supplied;
3. Demands from schools for supply of IT equipments were not found on record of the local office and IT equipments were purchased for High and Higher Secondary Schools which were already equipped with computers and printers in 2014-15.
4. Representative of I.T. Board was not part of Purchase Committee constituted for the purchase of IT equipments and the IT equipments purchased were not taken of stock register
5. NIT was advertised without the approval of Deputy Commissioner, being Competent Authority and chairman of the district purchase committee.
6. Bids were received from suppliers by hand.
7. The contract was not duly signed by the contractor.

Irregularity occurred due to non-compliance of rules.

The irregularity was pointed out to the management in July 2018, management stated that reply will be given after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 41,42&43 (2017-18)

1.2.2.10 Irregular release and execution of work on account of electrification-Rs 7.855 million

According to rule 10 of KP Local Government (site development scheme) Rules, 2005, the TMA was required to incur the expenditure according to the policy design and specification approved by WAPDA regarding electrification work.

DC Kohat transferred Rs 7,855,500 to TMA Kohat and PHE on account of electrification work “Maintenance and repair of Transformer at Tehsil Kohat” in absence of PC-1/design/ specifications of WAPDA/PESCO. Further progress report was not submitted to verify the expenditure as per detail given below.

S.No.	Name of Executing Agencies	Simple Receipt No.	Expenditure (Rs)
1	TMA Kohat	624 dt:5-1-17	3,850,000
2	---do---	660 dt:5-1-17	1,605,500
3	PHE	Nil	2,400,000
Total			7,855,500

Irregular execution of work occurred due to non-compliance of rules.

The irregularity was pointed out to the management in July 2018, management stated that the work was executed in accordance with instruction of government however evidence in support of the reply was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR ParaNo.02 (2017-18)

1.2.2.11 Non Utilization of ADP Fund-Rs 6.660 million

According to Para 12 of GFR Vol.-1, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Officer Sports Kohat received an amount of Rs 20,589,574 under District ADP and Tehsil ADP. Out of which an amount of Rs 6,659,690 was not utilized till 30th June 2018 as per progress report. Moreover, a difference of Rs 1,876,861 was also found between the bank statement and progress report.

Mismanagement occurred due to weak administrative control.

Non-utilization of fund was pointed out to the management in July 2018, management stated that reply will be given after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 63 (2017-18)

1.2.2.12 Irregular expenditure due to defective tendering process-Rs 6.396 million

According to NIT advertised in daily mashriq on 16-04-2018 the Bid should reach in a registered/sealed cover to the office of DC Kohat/chairman District purchase committee.

District Education Officer (Female) Kohat spent an amount of Rs 6,396,450 on purchase of IT and Science equipments during 2017-18 as per detail given at annexure-5. The tendering process was defective due to the following reasons:

1. Payment was made to supplier without inspection of items supplied in contrary to NIT condition mentioned above and items supplied were lying in GHS No. 4 Kohat and were not distributed to schools.
2. Representative of I.T. Board was not part of Purchase Committee constituted for the purchase of IT equipments. Further the IT equipments purchased were not taken of stock register;
3. Demands from schools for supply of IT equipments were not found on record of local office and IT equipments were purchased for High and Higher Secondary Schools which were already equipped with computers and printers in 2014-15
4. NIT was re-advertised without the approval of Deputy Commissioner, being competent authority and chairman of the DPC and bids were received from suppliers by hand and not through courier/ post office; and
5. The clause of contract agreement was not included in contract NIT due to which supply orders were issued to suppliers without signing contract agreements. Without contract agreement the interest of government cannot be safeguarded.

Irregular expenditure occurred due to non-compliance of rules.

The irregularity was pointed out to the management in July 2018, management stated that detail reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 51, 52& 53 (2017-18)

1.2.2.13 Unauthorized expenditure on account of POL and repair of transport-Rs 2.149 million

According to Government of Khyber Pakhtunkhwa Administration Department (Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2017 only the transport committee is mandated to confer authorization of vehicles for officers and pool/general/operational duties of department. The provincial transport committee has the mandate either to accept or reject totally or partially the recommendations of the district vigilance committee.

According to letter No. SO(Transport)/AD3-20/2017 dated 31-5-2018, the Honorable Supreme Court of Pakistan has asked for detail of POL and Repair Expenditure of all the vehicles being used by the administrative department as well attached departments as required for SUO MOTO case No. 11 of 2018.

DC Kohat spent a sum of Rs 2,149,653 on account of POL and Repair of transport without authorization of Provincial Transport Committee.

Unauthorized expenditure occurred due to non-compliance of rules.

Unauthorized expenditure was pointed out to the management in July 2018, management stated that due to various activities in the area, vehicles of

high engine capacity were used resulting in excess usage of POL. Moreover the expenditure on repair of vehicles was done on need basis. Reply was not tenable as no supporting documents were submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends justification of the excess use of POL and the expenditure incurred on repair beside action against person (s) at fault.

AIR Para No. 11 (2017-18)

1.2.2.14 Irregular and un-authorized withdrawal-Rs 1.995 million

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

District Director Agriculture, Kohat withdrew a sum of Rs 1,995,000 during 2017-18 in cash instead of through cross cheques.

Irregular withdrawal occurred due to non-compliance of rules.

The irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 106 (2017-18)

1.2.2.15 Irregular cash withdrawal from bank account-Rs 1.505 million

According to Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

District Director Live Stock Kohat withdrew a sum of Rs 1,505,347 from National Bank of Pakistan main branch Kohat in cash instead of cross cheques as evident from the bank statement and the same was not entered in cash book.

Irregular withdrawal occurred due to non-compliance of rules which may lead to misappropriation.

The irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 96 (2017-18)

1.2.2.16 Irregular and doubtful expenditure without supporting vouchers- Rs 1.439 million

According to Rule 174 of CTR Vol-I states, that all payment must be supported with acknowledgement.

District Officer Sports Kohat issued different sports item amounting to Rs 1,438,926 to various councilors and Nazims without acknowledgement. Detail given at annexure-6.

Irregular issuance of stock occurred due to non-compliance of rules, which resulted in violation of Government rules.

The irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 62 (2017-18)

1.2.2.17 Irregular and wasteful expenditure on account of cost of other store-Rs 1.299 million

According to Para 10 (i) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money. Para 9 of GFR Vol-I provides that no authority may incur expenditure from public fund until the expenditure has been sanctioned by special or general order of the president or by an authority to which powers has been delegated.

District Director Agriculture Kohat incurred an expenditure amounting to Rs 1,299,980 on account of cost of other store (under head A03942- Cost of other store). The following irregularities were noticed:

1. No criteria for selection of plots was available on record of the local office.
2. As per Finance Department letter No BO/W&M/1-1/FD/2017-18 dated: 12 September 2017, 25% deduction on each head was imposed, which was not observed (1300,000 x 25%= Rs 325,000).

3. The sanction was required to be obtained from DC (PAO) for A/C- IV according to rules of business 2015, which was not obtained.
4. As there is no direct receipt/ income to Government from the demonstration plots, therefore the expenditure incurred on the purchase of seeds/fertilizers and pesticides were held wasteful.

Irregular expenditure occurred due to non-compliance of rules, which resulted in violation of Government rules.

The irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends regularization of the expenditure and to take action against person (s) at fault.

AIR Para No. 107 (2017-18)

1.2.2.18 Irregular and un-authorized expenditure without open tender system- Rs 1.265 million

According to Para 144 Appendix 9 of GFR Vol-I, Open Tender System should be adopted in order to obtain economical and lowest rates. In case of acceptance of higher rates, justification must be recorded on the comparative statement.

District Officer Sports Kohat paid an amount of Rs 595,569 out of regular budget and Rs 669,124 out of District ADP 2017-18 to various suppliers of sports goods but neither open tender system was adopted nor quotations were invited and the expenditure was divided into piece meal to avoid open tender system. Detail given at annexure-7.

Irregular expenditure occurred due to non-compliance of rules, and the government was put to loss by not following economical rates.

The irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends regularization the expenditure and to take action against person (s) at fault.

AIR Para No. 61 (2017-18)

1.2.2.19 Irregular and doubtful expenditure-Rs 1.050 million

According to Para 10 (i) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money

Director District Agriculture, Kohat spent a sum of Rs 750,000 and Rs 300,000 under head “POL” and “Repair of vehicle”. Audit observed the following:

1. No logbooks were produced to verify the expenditure incurred on POL & Repair of vehicles and cheques were issued in the name of DDO.
2. Neither the repair work was carried out in Government workshop nor codal formalities (Open Tender System/Quotation) were observed before executing the work and thus deprived Government from lowest competitive rates and no NOC was obtained from MVE in case of repair above Rs 15,000.

3. Old parts replaced such as tyers, batteries and other parts were not available in store of local office and request from driver was also not available on record to carry out such repair.

Irregular expenditure occurred due to non-compliance of rules, which resulted in violation of Government rules.

The irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends to regularize the expenditure and to take action against person (s) at fault

AIR Para No. 108 (2017-18)

1.2.2.20 Irregular cash withdrawal from bank account-Rs 1.024 million

According to Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

DO Population Welfare Kohat withdrew a sum of Rs 1,024,248 from National Bank of Pakistan main branch Kohat during the year 2017-18 in cash instead of cross cheques as evident from the bank statement and the same was not entered in cash book.

Irregular withdrawal occurred due to non-compliance of rules and misappropriation.

The irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 88 (2017-18)

1.2.2.21 Irregular and un-authorized retention of fund under head cost of training domestic-Rs 1.010 million

According to Para 28 of GFR Vol-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

District Officer Education (Male) Kohat withdraw a sum of Rs 1,010,000 from Government treasury under head cost of training domestic and placed it in its own designated bank account. Audit holds that:

1. The amount was drawn in June 2018 and was not paid to the concerned training participants till date of audit; and
2. Training schedules specifying the names of participants and time schedule were not present on record of local office.

Irregular retention of fund and non maintaining of record occurred due to non-compliance of rules, which resulted in violation of Government rules.

The irregularity was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 45 (2017-18)

1.2.3 Internal Control Weaknesses

1.2.3.1 Non deposit of Bank profit into Government treasury-Rs 22.296 million

According to Para 26 of GFR Vol-I, it is the duty of the Departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

DC Kohat failed to deposit bank profit amounting to Rs 22,295,839 of various banks accounts into Government treasury. Detail given at annexure-08.

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

The irregularity was pointed out to the management in July 2018, management reply that all the profit amount of the various banks accounts had already been deposited into Government treasury through bank challan forms however no challan was produced to audit for verification. Reply was not tenable as challans were not found produced till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 03 (2017-18)

1.2.3.2 Overpayment of Health Professional Allowance-Rs 10.008 million

As per Government of Khyber Pakhtunkhwa, Finance Department letter No. BO(PFC-II)/FD/1-5/2015-16 dated 11.07.2016, Health Professional Allowance is only admissible to the Regular employees of Health Department.

DHO Kohat paid Health Professional Allowance amounting to Rs 10,008,000 to the staff who were employed on Adhoc basis for which the HPA was not admissible. Detail given at annexure-09.

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

Overpayment was pointed out to the management in July 2018, management stated that detail reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 23 (2017-18)

1.2.3.3 Non deduction of Taxes - Rs 8.411 million

According to Para 26 of GFR Vol-I, it is the duty of the Departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

DHO Kohat procured equipments for health facilities amounting to Rs 33,598,319 but the taxes amounting to Rs 8,411,440 were not deducted from the payment. Detail given at annexure-10.

Non deduction of taxes occurred due to weak internal control, which resulted in loss to Government.

Non deduction of taxes was pointed out to the management in July 2018, management stated that detail reply will be given after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 21 (2017-18)

1.2.3.4 Non-Deposit of security-Rs 4.770 million

According to lease agreement, the lessee shall deposit security amount/bank guarantee equal to the balance amount of the lease.

DO Fisheries leased out 5 dams for Rs 7,156,500 during the year 2017-18 for a period of three years but failed to receive security/bank guarantee for Rs 4,770,100.

Non deposit of security occurred due to weak internal control, which resulted in loss to Government.

Non deposit of security was pointed out to the management in July 2018, management stated that the contractors of these dams have executed lease deeds which were verified by oath commissioner after the approval from competent authority. The reply was not tenable as the lessee did not deposit security amount/Bank guarantee.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 67 (2017-18)

1.2.3.5 Loss to Government due to non-recovery of house rent and conveyance allowance-Rs 4.190 million

According to Rule 45 (c) FR the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of House Rent Allowance (HRA).

DHO Kohat, allotted residences in colonies of various health facilities to its employees. But they were also paid house rent allowance for which they were not entitled. Detail given at annexure-11.

Non recovery occurred due to weak internal control, which resulted in loss to Government.

Non recovery was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 13 (2017-18)

1.2.3..6 Overpayment of Health Professional Allowance-Rs 3.648 million and Excess drawl of Health Professional Allowance-Rs 480,000

According to Government of Khyber Pakhtunkhwa, Finance Department Notification No.FD(SDSR-II)8-18/2016 dated 07.01.2015, Health Professional Allowance to Medical Officers in Urban & Rural Area of Category-B District i-e. Kohat is admissible @ Rs 62,000 and Rs 72,000 per month respectively.

As per Government of Khyber Pakhtunkhwa, Finance Department letter No. BO(PFC-II)/FD/1-5/2015-16 dated 11.07.2016, Health Professional Allowance is only admissible to the Regular employees of Health Department.

District Health Officer Kohat overpaid Health Professional Allowance amounting to Rs 480,000 to the following doctors in excess to their admissibility.

S#	Name of Doctor	HPA Drawn (P.M)	HPA Allowed (P.M)	Difference (Rs)	Total Overpayment (Rs)
1	Dr. Shah Nawaz, Type-D Hospital Lachi	92,000	72,000	20,000 x 12	240,000
2	Dr. Habibullah, CD	72,000	62,000	10,000 x 12	120,000
3	Dr. Tanveer Abbas, CD	72,000	62,000	10,000 x 12	120,000
	Total				480,000

Moreover, the following doctors were working in the management cadre at DHO office and were drawing HPA on regular basis for which they were not entitled because they were not in management cadre. The same may be recovered from them also under intimation to Audit.

S#	Name of Doctor	Working As	HPA Drawn (PM)	Total Overpayment (Rs)
1	Dr. M. Tariq Aziz	Dy: DHO	76,000 x 12	912,000
2	Dr. Haroon Nasir	Health Coordinator	76,000 x 12	912,000
3	Dr. Abdul Hameed	Coordinator DHIS	76,000 x 12	912,000
4	Dr. Kifayatullah	Coordinator National Prog:	76,000 x 12	912,000
	Total			3,648,000

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

Overpayment was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 19 (2017-18)

1.2.3.7 Loss to Government on account of excess consumption of POL-Rs 3.172 million

According to clause 7 of Government of Khyber Pakhtunkhwa Finance department letter No. BO(W&M)/1-1/FD/2017-18 dated 12-09-2017 requires 25% reduction in POL ceilings of all Government functionaries.

DC Kohat incurred an expenditure on account of POL for Rs 4,943,756. However, as per ceiling after applying economy/austerity measures they were allowed to spend only Rs 1,771,200. The excess amount Rs 3,172,556 spent was unauthorized. Log books of the vehicles were also not maintained. Detail given at annexure-12.

Loss to Government occurred due to weak internal control, which resulted in loss to Government.

Loss to Government was pointed out to the management in July 2018, management stated that Kohat being a sensitive area the officer had to go to remote areas in the public interest. The vehicles were also used in Muharram duty. Reply was not tenable as no tangible evidence in support of reply was produced till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

1.2.3.8 Loss to Government due to non deduction of GST-Rs 2.173 million and less deduction of income tax-Rs 425,750

According to Finance Act, 2015, the rates of advance income tax on payment to Permanent Establishment of a non resident in Pakistan for sales of goods, for rendering and providing of services and for execution of contracts as per provisions of sub-section (2A) of section 152 have been revised and in addition separate rates of tax for companies & others, sportspersons and non-filers have also been provided.

The rate of income tax for non filer of income tax return has been increased from 4.5% to 7.75%.

According to section 3 of Sales Tax Act, 1990 requires to recover the sales tax @ 17% of the value of taxable supplies made by registered persons in the course or furtherance of any taxable activity carried out by him.

District Officer Social welfare Kohat paid an amount of Rs 12,781,500 on account of purchase of sewing machines and wheel chairs but failed to deduct sales tax @17% amounting to Rs 2,172,855. Moreover, income tax amounting of Rs 425,750 was less deducted.

Non deduction of taxes occurred due to weak internal control, which resulted in loss to Government.

Non deduction of taxes was pointed out to the management in July 2018, management stated that reply will be given after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 73 (2017-18)

1.2.3.9 Loss to Government due to payment of HPA and CA during leave period-Rs 1.678 million

As per Government rules, conveyance allowance and HPA is not allowed during leave period.

DHO Kohat paid a sum of Rs 1,677,959 to various Doctors and Paramedic staff during leave period. Detail given at annexure-13.

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

Overpayment was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 15 (2017-18)

1.2.3.10 Less realization of receipts-Rs 1.581 million

According to Para 26 of GFR Vol-I, it is the duty of the Departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

DO Fisheries less realized Rs 1,581,631 against the target receipts amount given by the competent authority.

Less realization of receipt occurred due to weak internal control and loss to Government.

Less realization of receipts was pointed out to the management in July 2018, management stated that the target was fixed by the competent authority on expected basis which was achieved. Reply was not tenable as the realized contracts amount was less than the targeted amount.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends justification for less realization of receipts and action against person (s) at fault

AIR Para No. 69 (2017-18)

1.2.3.11 Loss to Government due to less deduction of sales tax from supplier-Rs 1.415 million

According to Section 3 of the Sales Tax Act and Section 50 (4) of the Income Tax Ordinance, the deduction of sales tax and income tax be made at the prescribed rates on supply of taxable goods. As per letter No. WHU-50/RTO-PR/2015-16/32, dated 21/10/2016 of the Office of the Assistant Commissioner (IR), RTO, Peshawar, "100% of the GST deducted @17% is required to be deducted from the bills of Un-registered person"

District Education Officer (Male) Kohat procured IT and Science Equipments of Rs 10,401,550. The local office deducted 1/5th of sales tax amount at source and the remaining 4/5th which comes was Rs 1,414,612 was not deducted. Detail given at annexure-14.

Loss occurred due to weak internal control, and loss to government.

Loss to Government was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of the said amount and production of sales tax return in case the same amount has been deposited.

AIR Para No. 39 (2017-18)

1.2.3.12 Non deposit of income tax into Government treasury-Rs 1.384 million

According to Para 26 of GFR Vol-I, it is the duty of the Departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

DC Kohat did not deposit income tax deducted @ 7% amounting to Rs 1,384,578 from various contractors on account of execution of various development schemes.

Loss occurred due to weak internal control, and the government was put to a loss.

Loss to Government was pointed out to the management in July 2018, management stated that the amount has been deposited in Government treasury through bank challan. Reply was not tenable as the challan was not produced till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 10 (2017-18)

1.2.3.13 Overpayment of pay & allowances-Rs 1.371 million

According to Para 23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

DHO Kohat paid an amount Rs1,418,000 to the following doctors on account of pay and allowance during leave period.

S.No	Name of Doctor	Leave Period	Amount Paid
01	Komal Alam	01.8.2017 to 01.10.2017	378,000
02	Kashifullah	09.3.2017	600,000
	Shahid,	01.2.2017	440,000
Total overpayment of pay and allowances			1,418,000

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

Overpayment was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 24 (2017-18)

**1.2.3.14 Non deposit of receipts on account of women working hostel-
Rs 1.296 million**

According to Para 26 of GFR Vol-I, it is the duty of the Departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

DO Social Welfare Kohat, runs a working women hostel since February 2009 till date. The monthly rent shown by the department in the income and expenditure statement was not deposited. The total amount calculated for the total period is given below.

Period	Rate	Months	Total (Rs in million)
February 2009 to June 2018	12,000	108 months	1.296

Non deposit of receipts occurred due to weak internal control, which resulted in loss to Government.

Non deposit of receipts was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate deposit of government receipts and action against person (s) at fault

AIR Para No. 77(2017-18)

**1.2.3.15 Loss to government due to overpayment under head
Conveyance Allowance-Rs 1.179 million**

According to Para 23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss

sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

District Education Officer (Male) Kohat allowed an amount of 1,179,384 to different category of teachers under conveyance allowance during summer vacations i.e. May and June 2018.

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

Overpayment was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 38 (2017-18)

1.2.3.16 Loss to Government due to non deduction of taxes -Rs 1.150 million

According to Section 3 of the Sales Tax Act and Section 50 (4) of the Income Tax Ordinance deduction of sales tax and income tax be deducted at the prescribed rates on supply of taxable goods. As per letter No. WHU-50/RTO-PR/2015-16/32, dated 21/10/2016 of the Office of the Assistant Commissioner (IR), RTO, Peshawar, "100% of the GST deducted @17% is required to be deducted from the bills of Un-registered person"

District Officer Sports Kohat Paid an amount of Rs 7,403,526 under Tehsil ADP and Rs 6,099,018 under District ADP during the year 2017-18, but

Income tax and Sales tax were not deducted/ deposited into Government treasury. Thus government was deprived of revenue to the tune of Rs 1,150,426. Detail given at annexure-15.

Non deduction of taxes occurred due to weak internal control, which resulted in loss to Government.

Non deduction of taxes was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No.60 (2017-18)

1.2.3.17 Loss to Government due to overpayment under head Conveyance Allowance-Rs 1.044 million

According to Para 23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

District Education Officer (Female) Kohat allowed an amount of 1,044,360 to different category of teachers under conveyance allowance during summer vacations i.e. May and June 2018.

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

Overpayment was pointed out to the management in July 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No.48 (2017-18)

1.2.3.18 Non deduction of House Rent Allowance-Rs 1.00 million

According to Rule 45 (c) FR the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of House Rent Allowance (HRA).

Deputy Commissioner Kohat allotted residential accommodations to the employees of DC office & other than DC Office/Federal Government, but house rent allowance was not recovered from them. Resultantly ,Rs 988,965 was required to be recovered from allottees. Detail given at annexure-16.

Non deduction of house rent allowance occurred due to non-compliance of rules, which resulted in loss to Government.

Non deduction of house rent allowance was pointed out to the management in July 2018, management stated that the matter relates to District Comptroller of Accounts therefore the same was sent to DCA along with documentary evidence to take appropriate action and the said Para has also been sent to the concerned departments to ensure recovery. Reply was not tenable as no recovery was made till finalization of this report.

Request for convening DAC meeting was made in August 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 04 (2017-18)

1.3 Audit Para-Tehsil Municipal Administrations Kohat/Lachi

1.3.1 Irregularity/ Non compliance

1.3.1.1 Irregular retention and non-utilization of fund-Rs 154.476 million

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

TMO Lachi failed to utilize an amount of Rs 154,476,681 on developmental schemes of the area during the year 2017-18. Detail given at annexure-17.

Irregular retention of fund and non-utilization occurred due to weak internal control and lack of commitment.

Irregular retention of fund and non utilization was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 111 (2017-18)

1.3.1.2 Un-authorized expenditure of Rs 8.467 million on purchase of vehicles and non-deduction of GST amounting to Rs 372,429

According to Transport committee of the Director General LGE&RDD Khyber Pakhtunkhwa the vehicles was required to be purchased out of TMAs

own source receipts. According to office memorandum of Finance Division Expenditure Wing Government of Pakistan Islamabad No.7(1)Exp.IV/2016-540 dated 26th July 2017 there will be a complete ban on purchase of all types of vehicles except vehicles of law enforcing agencies.

TMO Lachi spent an amount of Rs 8,467,011 on purchase of 02 Nos vehicles for Tehsil Nazim and TMO and 4Nos of tractors out of developmental fund instead of own source receipts. Further government was put to loss of Rs 372,429 under head sales tax from the supplier/dealer bills detail given at annexure-18.

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

Unauthorized expenditure was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR ParaNo.125 (2017-18)

1.3.1.3 Fraudulent award of work due to non transparent tender process -Rs.7.00 million

According to procurement planning chapter V (Miscellaneous Provisions) of Khyber Pakhtunkhwa Public Procurement Regulatory Authority 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

TMO Kohat awarded the work “Reconstruction /Rehabilitation of Boundary wall and other repair/rehabilitation at new bus stand fruit and vegetable market” to a bidder @ 0.25% below instead of to the lowest bidder @ 10% below resulted in loss of Rs 682,500 (700,000 – 17,500) on one hand and irregular award of work on the other hand.

Irregular execution of work occurred due to non-compliance of rules, which resulted in violation of Government rules.

Irregular expenditure of work was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR ParaNo.132 (2017-18)

1.3.1.4 Unauthorized purchase of vehicles-Rs 3.260 million

According to Government of Khyber Pakhtunkhwa Administration department (Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2017, the provincial Government has imposed complete ban on purchase of vehicle, which can be relaxed by the Chief Minister on case to case basis. However, the case of purchase of vehicle may be moved after obtaining non-availability certificate from Administration Department. Further, the case for purchase of vehicle should be moved only after obtaining condemnation certificate as per procedure laid down S. No 9 of Delegation of Powers Rules-2001.

TMO Kohat incurred an expenditure of Rs 3,260,643 on purchase of vehicles during the year 2017-18. The following irregularities were noticed:

1. Relaxation on ban of vehicles was not obtained from Chief Minister as per above criteria.
2. Certificate of non-availability of vehicles was not obtained from administration department.
3. Condemnation of vehicle certificate as per procedure laid down S. No 9 of Delegation of Powers Rules-2001 was also not obtained.

Unauthorized purchase occurred due to weak internal control, which resulted in loss to Government.

Unauthorized purchase was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 143 (2017-18)

1.3.2 Internal Control Weaknesses

1.3.2.1 Non-recovery of long outstanding Government dues on account of rent of municipal property-Rs 60.667 million

According to Rules 51(1) of the Revenue Receipts Management of the TMA Budget Rules 2016 the TO(R) shall be to ensure that all revenue dues is claimed, realized and credited immediately into Tehsil Fund under proper receipt head.

TMO, Kohat failed to recover a sum of Rs 60,667,526 on account of rent of municipal property. Detail is given at annexure-19.

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

Non recovery was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 138 (2017-18)

1.3.2.2 i. Loss to Government due to non-recovery of risk and cost damages from the contractor-Rs 25.200 million

ii. Non recovery of premium from the contractor-Rs 51.299 million & Irregular release of security-Rs 0.800 million

According to clause 14 of Terms and Conditions of the contract Agreement executed between TMO Kohat (lessor) and Chaudhry Khurram

Zaman R/O Zaman House G T Road Gujar Khan District Rawalpindi (Contractor) as on 18-10-2008 completion period of project was one year with maximum relaxation of 03 months.

TMO Kohat awarded a work “Construction of fruits and vegetable Markets-II situated at new Bus Stand” to a contractor on BOT basis. The contract agreement was executed with the contractor on 18/10/2008 giving a period of one year with maximum relaxation of three months. But the record showed that the contractor failed to complete the work and left the work incomplete. Resultantly the secretary Local Council Board Peshawar vide letter No AOII/LCB/9-1/2014 dated 02/02/2015 black listed the contractor on the risk and cost of the BOT contractor. Thus an amount of Rs 25,200,000 as risk and cost was not recovered from the defaulter contractor.

Moreover, TMO Kohat also released call deposit of Rs 800,000 on 18-10-2008 prior to completion of work.

Loss to Government occurred due weak internal control, which resulted in violation of Government rules.

Loss to Government was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry besides recovery and action against person (s) at fault

AIR Para No. 139 (2017-18)

1.3.2.3 Loss to Government due to fraudulent award of contracts by ignoring the lowest bidders-Rs 1.301 million and non transparent tendering of works-Rs 16.084 million

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

TMO Lachi awarded various developmental contracts during 2017-18 with the total estimated cost of Rs 16,084,000 as per detail given at annexure-20. The following irregularities were noticed:

1. The contracts were not awarded to the lowest bidders which resulted in loss of Rs. 1,301,125 (detail enclosed) to the Government exchequer;
2. The highest bidders were rejected with the remarks that their tender forms were not received, while comparative statements and list of contractors shows their tender form numbers and details of their 2% call deposits and 8% additional securities i.e. bank draft numbers, date of bank drafts and bank name. Audit is of the view that if tender forms were not received then how the above information about contractors were received to line department;
3. Notices/ memos to invite contractors for execution of contract agreements were without number, date and sign of the TO (I&S);
4. Work orders were issued on 3rd April, 2018, but were not signed till to the last date of audit i.e. 27.11.2018; and
5. PC-Is were not approved/ signed by the Nazim.

Loss to Government was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 118 (2017-18)

1.3.2.4 Non-recovery of outstanding Government dues on account of water charges-Rs 12.606 million

According to Para 8 and 26 of the General Financial Rules Volume-I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMO Lachi failed to recover Rs 12,605,600 on account of water charges from 2366 water user connections as detailed below.

Total Connections	Annual Outstanding Arrears	Recovery Made	Amount Outstanding for the year 2017-18	Outstanding arrears as on 30.06.2017	Total Outstanding amount
2366	3,690,960	1,129,050	2,561,910	10,043,690	12,605,600

Non recovery of water charges occurred due to weak internal control, which resulted into loss to the government.

Non recovery of water charges was pointed out to the management in December 2018, management stated that detail reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

1.3.2.5 Loss to Government on account of receipt contracts-Rs 6.092 million

Clause No. 27 of the Terms & Conditions framed by TMA Lachi for Weekly Cattle Fair Shakardara states that “the contractual amount will be changed according to the increase or decrease of the schedule rates”. Para 23 of GFR Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

TMA Lachi awarded revenue receipt contracts to different contractors without considering the increase in schedule rates thus government was put to loss of Rs 6,092,404. Detail given at annexure-21.

Loss on account of receipts occurred due to weak internal control which resulted into loss to the government.

Loss to Government was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

1.3.2.6 Non-recovery of Long outstanding Government dues on account of rent-Rs 5.101 million

According to Rules 51(1) of the Revenue Receipts Management of the TMA Budget Rules 2016 the TO(R) shall be to ensure that all revenue dues is claimed, realized and credited immediately into Tehsil Fund under proper receipt head.

TMO Kohat failed to recover Rs 5,101,467 on account of rent of shops in Fruits and Vegetable market and Kotal Shopping Arcade as detailed below.

S. No	Name of Plaza	Outstanding rent (Rs)
1	Fruits and Vegetable market	3,319,344
2	Kotal Shopping Arcade Old Jail	1,782,123
	Total	5,101,467

Loss occurred due to weak internal control, which resulted in violation of Government rules.

Loss to Government was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 145 (2017-18)

1.3.2.7 Loss due to unjustified payment on account of item of work-Rs 2.524 million

According to Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the

quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically.

TMO Kohat paid a sum of Rs 2,524,947 on account of an item of work “Transportation of earth all types for 100 m extra beyond 500 m upto 1.5 KM to 8 KM” in a work “Construction/Rehabilitation of drain with Iron grating in city” Audit holds that giving lead upto 8 KM was unjustified as within a radius of 1 KM to 2 KM rural area was situated where disposal of earth could be made.

Loss occurred due to weak internal control, which resulted in violation of Government rules.

Loss to Government was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 127 (2017-18)

1.3.2.8 Non recovery of new taxes-Rs 1.488 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury. According to LCB KPK Peshawar letter No. AOIII/LCB/9-25/2010 dated 9-6-2011 new taxes with the prescribed rates are imposed and to be collected accordingly.

TMO, Lachi did not recover taxes at revised rates amounting to Rs 1,487,500 to be levied on various natures of businesses during the year 2017-18 detail given at annexure-22.

Non recovery of taxes occurred due to weak internal control which resulted into loss to the government.

Non recovery of taxes was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 119 (2017-18)

1.3.2.9 Less realization of receipts -Rs. 1.141 million

According to Rule 51 of TMA Budget Rules 2016, the primary obligation TO(R) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under proper head of account. Clause 2 of the model terms and conditions of contracts provide for minimum 20% increase over the previous year bid.

TMO Lachi less realized an amount of Rs 1,141,590 from the contract of “2% Mutation Fee Lachi & Shakar Dara” run departmentally. As per model terms and conditions of contract the reserve bid price was required to be Rs 2,957,748 (20% higher than previous year), against which an amount of Rs 1,816,158 was realized, which resulted into less realization of receipts amounting to Rs 1,141,590. Detail as under:

Description	Income for the year 2016-17 (Rs) Actual Realized	Target income For the year 2017-18 (Rs)	Amount realized during 2017-18	Less Realized (Rs)
2% mutation fee	2,464,790	2,957,748	1,816,158	1,141,590

Less recovery of taxes occurred due to weak internal control which resulted into loss to the government.

Less recovery of taxes was pointed out to the management in December 2018, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in December 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 120 (2017-18)

1.4 Audit Paras-AD LGE&RDD Kohat

1.4.1 Irregularity/ Non compliance

1.4.1.1 Unauthorized expenditure on purchase of vehicles-Rs 5.110 million

According to Serial No. (i) of the Austerity Measure for the year 2017-18 states that “there will be a complete ban on purchase of vehicles (excluding motorcycles) both for current as well as development expenditure except operational vehicles of law enforcing agencies for NOC from Finance Division would be required”. Condition No. (a), (b) and (d) of the Notification No. SO (C&D) LGE&RDD/Transport Committee/2015-16, dated 03-04-2017 states that “the existing old/ unserviceable vehicles shall be surrendered to Administrative Department for auction according to rules and sales proceeds shall be deposited into government treasury. There shall be no duplication of purchases, and only those Departments shall make procurement where serviceable vehicle does not exist. And the purchase of vehicles shall be made out of own resources”.

According to Note- 4 of the serial No. 11 of the Delegation of Powers Rules 2001 “the expected life in years and the mileage expected to be completed by Government owned motor vehicles before considering them for condemnation will be seven years and one lac and sixty thousand km respectively for all kind of vehicles (for both local and mufassil areas)”.

AD LGE&RDD, Kohat purchased three nos of vehicles for Rs 5,110,000 during 2017-18 out of Defunct District Council Fund detail given below.

S. No.	Name of office bearer	Type of vehicle	Amount
1	District Nazim Kohat	Toyota Corolla 1.3 XLI	1,844,500
2	District Naib Nazim Kohat	Toyota Corolla 1.3 XLI	1,844,500
3	AD LGE&RDD Kohat	Sazuki Cultus 1000 CC	1,421,000
Total unauthorized expenditure			5,110,000

Audit observed:

- i. The vehicles were purchased during ban period;
- ii. One vehicle Toyota Corolla 2012 made bearing registration No. A-1351 was surrendered to Deputy Commissioner Office by showing the same unserviceable and in deplorable condition in contrary to the rules mentioned above as the said vehicle covered a distance of only 71312 KMs and was in serviceable condition;
- iii. The vehicle mentioned at serial No. ii above was not auctioned to deposit its sales proceed into government treasury but was shown unserviceable just to purchase a new one; and
- iv. The expenditure was met out of the Defunct District Council fund and not from own source.

Unauthorized expenditure occurred due to weak financial and administrative control, which resulted in violation of Government rules.

Unauthorized expenditure was pointed out to the management in January 2019, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

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

Audit recommends regularization of expenditure besides action against person (s) at fault.

AIR Para No. 148 (2017-18)

1.4.1.2 Non-deposit of income tax into Government treasury—Rs 1.129 million

According to Section 153 (1) (c) of the income Tax ordinance, income tax @ 7.5 % shall be deducted from the contractor's bill and deposited into Government treasury.

ADLGE&RDD Kohat spent development fund through VC/NCs amounting to Rs 14,414,036 and deducted income tax @ 7.5% amounting to Rs 1,129,387 but did not deposit the same into Government treasury detail given at annexure-23.

Non-depositing of income tax into Government treasury occurred due to negligence and weak financial control.

Non-deposit of Government taxes was pointed out to the management in January 2019, management stated that reply will be submitted after scrutiny of record, but reply was not submitted till finalization of this report.

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

Audit recommends immediate deposit of income tax into Government treasury.

AIR Para No. 149 (2017-18)

1.4.2 Internal Control Weaknesses

1.4.2.1 Non-deposit of Rent of Property into government treasury- Rs 1.128 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department has to see that the dues of the Government are correctly and promptly assessed, collected and paid into Government Treasury.

AD LGE&RDD, Kohat, collected rent of Rs 1,128,301 of the properties of local government but failed to deposit the same into government treasury.

Non-deposit of rental income into Government treasury occurred due to negligence and weak financial control.

Non-deposit of rent was pointed out to the management in January 2019, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

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

Audit recommends deposit of income into government treasury.

AIR Para No. 150 (2017-18)

1.4.2.2 Non-utilization of development fund – Rs 187.692 million

According to Para 12 of GFR Vol-I, a controlling officer must see that funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Secretaries of the Village/Neighborhood Councils District Kohat received fund for Rs 187,692,503 during the financial years 2015-16 and 2016-17 but failed to utilize the fund. Detail given at annexure-24.

Non utilization of development fund occurred due to negligence, weak financial control and ill planning.

Non utilization of development fund was pointed out to the management in January 2019, management stated that reply will be submitted after scrutiny of record, which was not submitted till finalization of this report.

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

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

AIR Para No. 151 (2017-18)

1.5 Audit Paras- Kohat Development Authority

1.5.1 Internal Control Weaknesses

1.5.1.1 Loss due to illegal construction of shops-Rs. 5.836 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

PD KDA did not recover premium and rent Rs.5,836,782 on market rate from occupants of 8 number shops in January, 2008 by private persons detail given at annexure-25.Audit raised the following observations: -

1. The shops were constructed illegally without approval of KDA.
2. Neither the land for construction of shops were allotted nor auctioned.
3. Neither premium amount nor rent recovered from the illegal occupants.
4. The shops were occupied illegally for the last 10 years but no steps were taken for recovery of rent and auction of these shops.

Non recovery of rent occurred due to non-compliance of government rules, which resulted in loss.

Non recovery of rent was pointed out to the management in June 2018, management stated that reply would be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in June 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 136 (2016-17)

1.5.1.2 Illegal change of CNG /Petrol pumps and loss due to non-recovery of rent and other dues-2.962 million

According to Para 23 of GFR Vol.-I states that every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff. According to page-4 of approved PC-1 of the Phase-I of Kotal Township, A Green belt in a width of about 80 feet along Kohat-Peshawar road has been provided for future widening of the road, an attractive view of the satellite town and avoiding congestion along the main road.

PD KDA Kohat allotted a plot measuring 02 Kanals & 4 Marlas at sector-10 Phase-I along with Kohat Peshawar road on green belt for construction of CNG/Petrol Pump. Audit holds the following observations.

1. The plot was demarcated for green belt only in the master plan however the same was allotted for different commercial activities.
2. Allotment order was issued vide letter No. 990/KDA/Auc-40/1 dated 04-12-2009 to M/S Zubair Hammad & Fida Muhammad for 33 years lease as per terms & conditions at 38 but monthly rent of Rs. 25000/- PM with 25% increase after every 03 years was not recovered till date of audit as per detail below:-

S NO	Period	Rent (Rs.)	Increase after 3 years (RS.)	Total Rent (RS)
1.	01-2010 to 01-2013	25000*36=900000		900,000
2.	01-2013 to 01-2016	31250*36= 112500	6250	1,125,000
3.	01-2016 to 01-2018	39063*24=937500	7813	937,500
				Total 2,962,500

3. The advertisement auction notice was sent to Director Information vide KDA letter No. 329/KDA/24-Mdated 06-06-2007 in which the plot mentioned at sector 10 Phase-I Kohat road Peshawar, showing 02 Kanals& 08 Marlas. The date of auction was 25/7/2007 but the auction was actually carried out on 21-05-2009 and deposited Rs. 200000/- instead of 500000/- as call deposit.
4. CVT & income tax amounting to Rs. 1,680,000 was not deposited by the lessee.

Illegal allotment of green belt and non recovery of rent occurred due to weak managerial and administrative control, which resulted in depriving the residents from green belt and attractive view of the town and loss to KDA.

Illegal allotment of green belt and non recovery of rent was pointed out to the management in June 2018, Management stated that reply would be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in June 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry into the matter and initiating action against the person at fault besides recovery.

AIR Para No. 140 (2016-17)

1.5.1.3 Non-recovery of rent from mobile phone companies for installation of BTS Towers- Rs 4.189 million

According to Para 8 and 26 of GFR Vol-I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Project Direct KDA leased out plots to various mobile phone companies for installation of BTS towers but did not recover rent of as per given detail.

S.No	Mobile Company	Amount of Rent
01	Warid	1,560,872
02	Ufone	1,270,035
03	Telenor	1,358,517
Total Outstanding Rent		4,189,424

Non recovery of rent occurred due to non-compliance of government rules, which resulted in loss.

Non recovery of rent was pointed out to the management in June 2018, management stated that reply would be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in June 2018, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate recovery of rent and action against the person(s) at fault for delay in recovery.

AIR Para No. 146 (2016-17)

5.1.1.4 Loss due to unauthorized exchange of plots- Rs 56.40 million

According to Provincial Urban Development Board KP Peshawar letter No.5.04.02/865 dated 30.01.1989 addressed to PD KDA “that you are hereby authorized to effect change of plots within the same phase but this discretionary power may be exercised very discretely and personally by yourself only. However in case of change from one phase to another the case shall be moved to this office for consideration”.

Project Direct KDA exchanged various plots from one phase to another phase. Audit observed that there was a big difference in market value of the phases which resulted in huge financial loss of Rs 56,400,000 to the KDA. PD was not competent to allow change of plots from one phase to another phase.

Change of plots from one phase having low market value to another phase of high market value occurred due to weak internal control which resulted in to loss to the authority.

Loss to Government was pointed out to the management in June 2018, Management stated that reply would be submitted after scrutiny of record, which was not submitted till finalization of this report.

Request for convening DAC meeting was made in June 2018, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 149 (2016-17)

ANNEXURES

Annexure -1

MFDAC

(Rs in million)

S#	AP No	Department	Gist of Para	Amount
1	05	Deputy Commissioner	Unauthorized Occupation of Government Residential & Non-residential buildings and non-recovery of HRA	0.650
2	09	-do-	Unauthorized lump sum payment to TMA on account of clearing previous liabilities	50.00
3	12	DHO Kohat	Irregular and doubtful appointment of technical staff	--
4	14	-do-	Irregular and unauthorized appointment of class –IV staff	--
5	16	-do-	Loss to Government due to non-recovery of rent from private occupants	0.720
6	17	-do-	Loss to Government due to non-depositing OPD receipts and 25% doctor share etc into Government treasury	0.272
7	18	-do-	Non supply of medicines and irregular retention and non-imposition of penalty	1.382
8	22	-do-	Non reconciliation of health receipts of District Government	3.600
9	26	-do-	Irregular and doubtful appointment of technical staff	--
10	27	-do-	Irregular and unauthorized issuance of medicines by medical technicians	-
11	28	-do-	Irregular payment of pay & allowances through DDO instead of bank accounts	0.399
12	29	-do-	Irregular posting of the officials on detailment basis	--
13	31	-do-	Irregular and doubtful appointment, absent doctors and non verification of Doctors	--
14	32	-do-	Irregular Expenditure on Purchase of medicine	15.981
15	33	-do-	Non-crediting of sale tax into Government treasury	0.734
16	34	-do-	Overpayment of conveyance allowance	0.180

17	36	-do-	Overpayment of pay & allowances	0.368
18	40	DEO (M&F)	Loss to government due to less deduction of income tax from supplier	0.274
19	47	-do-	Non deposit of Bank profit into government treasury	0.435
20	49	-do-	Loss to government due to less deduction of sales tax from supplier	0.930
21	50	-do-	Loss to government due to less deduction of income tax from supplier	0.171
22	54	-do-	Irregular and un-authorized retention of fund under head cost of training domestic	0.824
23	55	-do-	Loss to government due to short supply of lap top	0.097
24	58	AR Cooperative	Non-surrender of saving	2.060
25	59	-do-	Non-recovery of loans advanced to Co-operative Societies and cultivators	0.217
26	65	DO Sports	Irregular advance drawl and un-authorized expenditure there against	13.930
27	66	-do-	Non-maintenance of cash book	--
28	68	DO Fisheries	Non recovery of income tax	0.663
29	70	-do-	Irregular purchase of seed fertilizer without tender	0.225
30	71	-do-	Irregular expenditure on the repair of Vehicle	0.036
31	72	DO Social Welfare	Doubtful payment of Rs million	1.343
32	74	-do-	Irregular expenditure on account of ADP purchase and loss to Government	13.091
33	75	-do-	Blockage of Government money	27.825
34	76	-do-	1.Irregular/Unauthorized expenditure 2.Loss to Government due to non deduction of GST and less deduction of income tax	5.260
35	78	-do-	Irregular and doubtful expenditure	1.212
36	79	-do-	Loss to Government due to overpayment of Special Allowance to teaching staff	0.811
37	80	-do-	Suspected misappropriation of Rs	0.132
38	81	-do-	Irregular payment on account of TA/DA and overpayment	0.250
39	82	-do-	Irregular and doubtful expenditure	0.616
40	83	-do-	Irregular and doubtful cash withdrawal from bank account	4.348
41	84	-do-	Overpayment of computer allowance	0.36

42	85	-do-	Irregular expenditure on account of furniture and income tax	0.180
43	86	-do-	Irregular and unauthorized expenditure on medicines and less deduction	0.850
44	87	-do-	Irregular payment	0.755
45	89	DO Population	Unauthorized expenditure beyond powers on POL Unauthorized consumption of POL beyond ceiling	0.690
46	90	-do-	Unauthorized expenditure beyond competency	0.789
47	91	-do-	Unauthorized payment of transfer grant	0.49
48	92	-do-	Doubtful expenditure on account of contribution/transfer to reserve funds	0.448
49	93	-do-	Unauthorized expenditure on local purchase of medicines	0.099
50	94	-do-	Suspected misappropriation of fund	1.145
51	95	-do-	Irregular utilization of medicines	1.200
52	97	DD Live Stock	Non-recovery of Sales tax	0.029
53	98	-do-	Non-recovery of House Rent Allowance/ conveyance allowance	0.531
54	99	-do-	Non-recovery of House Rent Allowance	0.345
55	100	-do-	Mis classification of expenditure on account of purchase of vaccines	0.428
56	101	-do-	Irregular purchase of medicines	1.868
57	102	-do-	Unauthorized expenditure beyond powers	0.381
58	103	DD Agriculture	Irregular and unauthorized appointment of class –IV	--
59	104	-do-	Irregular payment under head contingent paid staff	0.030
60	105	-do-	Irregular payment under head rent of building	0.140
61	109	-do-	Doubtful expenditure	0.130
62	110	TMA Lachi	Unauthorized expenditure on items not provided in PC-I & BOQ	1.893
63	113	-do-	Non recovery of advances paid to TMA Officials	2.803
64	114	-do-	Loss to Government on account of General Bus Stand	0.443
65	116	-do-	Loss to Government-Rs due to non Forfeiture of Earnest Money	1.156
66	117	-do-	Loss to government due to less deduction of income tax	0.832
67	121	-do-	Non-compliance with LGA 2013, Rules of	--

			Business 2015 & Budget Rules 2016	
68	122	-do-	Irregular/unauthorized drawl of Pay and Allowances	30.059
69	123	-do-	Unauthorized advance payment to TMA Officials	1.946
70	124	-do-	Irregular payment without Technical Sanction and non deduction of income tax Rs.	2.954
71	126	TMA Kohat	Overpayment due to allowing excess quantities	904,006
72	128	-do-	Unauthorized expenditure without TS	7.795
			Overpayment on account of transportation of earth-	0..761
73	129	-do-	Overpayment on account of transportation of earth-	0.384
74	130	-do-	Unauthorized expenditure without TS	23.819
			Non deduction of income tax	114,223
			Non recovery of 11% voids	0.041
75	131	-do-	Unauthorized expenditure without TS	15.250
			Non deduction of income tax and stamp duty	0.151
76	133	-do-	Non imposition of penalty on account of delay in execution of work	0.682
77	134	-do-	Excess payment on account of item of work than approved cost	7.420
78	135	-do-	Irregular Advance payment	2.025
79	136	-do-	: Irregular Advance payment	2.025
80	137		payment to work charge employees of defunct distt council without extension	3.9
81	140	-do-	Non-imposition of penalty	8.07
82	141	-do-	Non Credit of Bank profit into government treasury-Rs 3.764 million	3.764
83	142	-do-	Unjustified expenditure and retention of development fund	50.00
84	144	-do-	Unauthorized purchase of vehicles	3.260
85	146	-do-	Irregular cash withdrawal from bank account-Rs 16.700	16.700
86	147	-do-	Non/Less recovery of professional tax from contractors	343,000
87	152	ADLGE&RDD	Irregular expenditure million on account of Pay & allowances and pension payments through DDO	7.792
88	153	-do-	Irregular expenditure on account of entertainment	0.370

			charges	
89	154	-do-	Irregular expenditure on account of POL	-
90	155	-do-	Irregular payment without Technical Sanction and non deduction of income tax Rs.	30.557
91	137	Kohat Development Authority	Irregular execution and expenditure on a work-Rs.6.435 million & Non imposition of penalty for delay in completion of work-Rs.634,500	6.435
92	138	-do-	Loss due to non auction of commercial shops and non recovery of rent-Rs. 1.811 million	1.811
93	139	-do-	Non auction of car park	-
94	141	-do-	Irregular expenditure on M&R-Rs. 5.00 million	5
95	142	-do-	Nontransparent award of work and non execution of approved work-Rs.1264000	1.26
96	143	-do-	Non recovery of rent form commercial units-Rs.1.131 million	1.131
97	144	-do-	Loss to KDA due to non-recovery of monthly rent- Rs. 1.625 million	1.625
98	145	-do-	Irregular investment of reserve	7.00
99	147	-do-	Wastage of funds on recruitment of illegal work charge employees-Rs.900,000	0.90
100	148	-do-	Non recovery of rent from Canteen- Rs 0.883 million	0.883
101	150	-do-	Non-auctioning of shops	-
102	151	-do-	Non auction of Plots	-
103	152	-do-	Irregular lump sum transfer of funds-Rs.2.43 million	2.43

Annexure-2
Para No. 1.2.1.1

Statement showing detail of Record not produced

S#	Particulars	Total Expenditure (Rs)
1	Purchase of medicines	6,167,944
2	Medical Equipments	1,235,400
3	R&M of Ambulance & Vehicles	431,508
4	R&M of Building and structures	8,794,660
5	R&M of Machinery & Equipments	1,046,931
6	TA/DA & POL	367,288
7	Others	966,500
	Total	19,010,231

Annexure-3
ParaNo.1.2.2.2

Detail of Irregular Expenditure

DEO (MALE) KOHAT				
S#	ADP No.	Object head	Date of Release	Release Amount (Rs)
01	298	Purchase of Furniture	28.09.2017	1,011,000
02	299	---do---	28.09.2017	41,000
03	301	---do---	28.09.2017	64,000
04	337	---do---	28.09.2017	90,000
05	338	---do---	28.09.2017	200,000
06	339	---do---	28.09.2017	272,000
07	340	---do---	28.09.2017	158,000
08	140201	---do---	02.03.2018	22,906,916
09	-	Purchase of science equipments	02.03.2018	2,717,450
10	-	Financial Autonomy for GHSS	02.03.2018	1,440,955
Total				28,901,321
DEO (FEMALE) KOHAT				
S#	ADP No.	Object head	Date of Release	Release Amount (Rs)
01	140201	Purchase of Furniture	02.03.2018	19,702,904
02	-	Revenue component	02.03.2018	854,204
03	-	Purchase of science equipments	02.03.2018	1,742,550
Total				22,299,658
Grand Total				51,200,979

Annexure-4

ParaNo.1.2.2.3

Expenditure Detail 2017-18

S. No.	Cheque No.	Cheque Date	Withdrawl Date	Amount (Rs)
1	1610397756	25.06.2016	04.08.2016	6,000,000
2	1610397757	27.06.2016	17.08.2016	5,000,000
3	1610397758	29.06.2016	01.09.2016	5,000,000
4	1610397759	30.06.2016	07.09.2016	4,000,000
5	1610397763	30.06.2016	03.10.2016	4,506,641
6	1610397764	14.07.2016	06.10.2016	9,000,000
7	1610397765	01.11.2016	01.11.2016	9,044,000
Total				42,550,641

Annexure-5

ParaNo.1.2.2.12

Detail of Irregular Expenditure on IT and Science Equipment

S#	Items Supplied	Supplier Name	Gross Amount (Rs)
1	IT equipments	Pakistan Traders	1,345,000
2	IT equipments	Darul Fanoon	195,000
3	Science Equipments	Darul Fanoon	1,616,450
4	Science Equipments	Pakistan Traders	3,240,000
Total			6,396,450

Annexure-6

Para No-1.2.2.16

Detail of Irregular Expenditure

S. No.	Tehsil / UC	Expenditure (Rs)
1	Muhammad Shakir	126,000
2	Urban-1	343,769
3	Billitang	313,287
4	Chorlakki	348,000
5	Shakrdara R-II	100,000
6	Lachi Urban	35,000
7	Sudal	172,870
	Total	1,438,926

Annexure-7

Para No 1.2.2.18

Detail of expenditure on Sports Items

S#	Tehsil / UC	Released Amount (Rs)	Purchase of Sports Items (Rs)
1	Urban-1	10,00,000	68,765
2	Kharmattoo	4,00,000	76,000
3	Dhoda	6,00,000	157,135
4	Shakrdara Urban	8,00,000	93,824
5	Sudal	3,00,000	22,853
6	Usterzai	10,00,000	92,753
7	Sherkot	3,13,287	65,400
8	Bahadrkot	4,00,000	73,153
9	D/N Jerma	16,13,000	19,241
Total			669,124

Annexure-08**Para No.1.2.3.1****Detail of non-deposit of bank profit**

S. No	Name of Bank	Account No	Bank Profit (Rs)
1	Bank of Khyber	0003000001192001	1,989,841
2	National Bank	1551-3	732,440
3	National Bank	1552-2	1,4358,684
4	ABL	0010070683016	2,290,133
5	Askari bank	91903600153301	170,560
6	MCB	0110303010000120	2,754,181
Total			22,295,839

Annexure-09

Para No.1.2.3.2

Overpayment of Health Professional Allowance

S#	Name of Doctor	Date of Appointment	Date of Regularization	HPA Drawn Before Regularization (Rs)	Total Overpayment (Rs)
1	Kifayatullah Khan	12.01.2017	26.5.2017	72,000 x 5	360,000
2	M. Nasir	--	---do---	72,000 x 5	360,000
3	Parveena Rehman	16.1.2017	---do---	72,000 x 5	360,000
4	Shaukat Mehmood	08.2.2017	---do---	72,000 x 4	288,000
5	Saira Bibi	17.2.2017	---do---	72,000 x 4	288,000
6	Yawar Abbas	16.1.2017	---do---	72,000 x 5	360,000
7	Tanveer Abbas	18.1.2017	---do---	72,000 x 5	360,000
8	Kamran Ilahi	17.2.2017	---do---	72,000 x 4	288,000
9	M. Awais	16.1.2017	---do---	72,000 x 5	360,000
10	Shah Nawaz	22.2.2017	---do---	72,000 x 4	288,000
11	Najmush Shakireen	16.1.2017	---do---	72,000 x 5	360,000
12	M. Omair	16.1.2017	---do---	72,000 x 5	360,000
13	Yasir Mohammad	24.1.2017	---do---	72,000 x 4	288,000
14	Arif Zaman	17.1.2017	---do---	72,000 x 5	360,000
15	Said Malook	30.1.2017	---do---	72,000 x 4	288,000
16	Wasimullah Jan	24.1.2017	---do---	72,000 x 4	288,000
17	Usman Afridi	06.1.2016	18.5.2017	72,000 x 17	1,224,000
18	Hamad Ali Shah	30.11.2016	---do---	72,000 x 6	432,000
19	Irfanullah	26.1.2017	26.5.2017	72,000 x 4	288,000
20	M. Rafiq Afridi	26.1.2017	---do---	72,000 x 4	288,000
21	Yasmin Afridi	04.3.2017	20.4.2017	72,000 x 2	144,000
22	Hassan Gul	16.1.2017	26.5.2017	72,000 x 5	360,000
23	Noman Ahmed	24.1.2017	---do---	72,000 x 4	288,000
24	Hashmatullah	16.1.2017	26.5.2017	72,000 x 5	360,000
25	Khalid Khan	24.1.2017	---do---	72,000 x 4	288,000
26	Syeda Gulbahar	16.1.2017	---do---	72,000 x 5	360,000
27	Shahzadi Nayab	19.1.2017	---do---	72,000 x 5	360,000
28	Arshia	17.1.2017	---do---	72,000 x 5	360,000
Total					10,008,000

Annexure-10

Para No. 1.2.3.3

Non Deduction of Income Tax, sales tax and professional Tax

S#	Name of Firm	Amount Paid	Sales Tax @17%	Income Tax @6.5%	Stamp Duty 1%	DPR	Professional Tax
1	Paradise	36,000	6,120	2,340	360	0	3,600
2	MED express	24,150	4,106	1,570	241	0	3,600
3	Paradise	121,000	20,570	7,865	1,210	0	3,600
4	M/S Professional	161,164	27,398	10,476	1,611	0	3,600
5	M/S MEDCO	42,000	7,140	2,730	420	0	3,600
6	Qazzafi Surgical	1,267,600	215,492	82,394	12,676	2,000	6,000
7	---do---	60,600	10,302	3,939	6,060	0	3,600
8	M/S IDEAS	600,000	102,000	39,000	6,000	0	4,000
9	M/S Ihtisham	227,120	38,610	14,763	2,271	0	3,600
10	M/S IBS	342,200	58,174	22,243	3,422	0	3,600
11	---do---	99,400	16,898	6,461	994	0	3,600
12	M/S NOVATEK	2,350,000	399,500	152,750	23,500	4,000	6,000
13	---do---	9,400,000	1,598,000	611,000	94,000	18,000	18,000
14	---do---	4,700,000	799,000	305,500	47,000	8,000	18,000
15	M/S Noor	9,551,200	1,623,704	620,828	95,512	18,000	18,000
16	---do---	1,254,000	213,180	81,510	12,540	2,000	6,000
17	M/S Miraj	917,785	156,023	59,656	9,177	0	4,000
18	---do---	2,444,100	415,497	158,866	24,441	4,000	6,000
Total		33,598,319	5,711,714	2,183,891	341,435	56,000	118,400
Grand Total							8,411,440

Annexure-11
Para No1.2.3.5

Non Deduction of HRA & Conveyance Allowance

S#	Name of occupant	Accommodation	C A	HRA/ Room Rent	Total Months	Total Recovery (Rs)
1	Dr Mosab	BungalowRHCchorlaki	5,000	3,873	24	212,952
2	Dr Arshad Sohil	Banglow RHCchorlaki	5,000	3873	60	552,180
3	M Qasim Lab Tech	Quarter RHC Chorlaki	2,856	1,307	24	93,157
4	Sahib Noor Chowki	Quarter BHU Bazid k	-	972	12	11,664
5	Dr Sameen	Banglow RHC Usterzia	5,000	3873	12	106,476
6	Dr Baber Baloch	Banglow RHC Usterzia	5,000	3873	12	106,476
7	Dr. Yasir MO	Bungalow BHU Doli	5,000	3,873	12	106,476
8	Nadia Riaz LHV	Quarter BHU Doli B	2,856	1,307	12	47,580
9	Karim Khan MT	Quarter BHU Doli B	2,856	1,307	12	47,580
10	Dr. Arshad Sohil	Banglow RHC Gumbt	5,000	3,873	12	106,476
11	Dr. Syed Ghulam	Banglow RHC Gumbt	5,000	3,873	12	106,476
12	Dr javid	Type dLachi	5,000	3873	12	106,476
13	M. Javid MT	Quarter RHC Gumbat	2,856	1,307	12	47,580
14	Arsalan Pump Rep	Quarter RHC Gumbat	-	972	12	11,664
15	Nazrin Bibi Sweper	Quarter RHC Gumbat	-	972	12	11,664
16	Dr. M. Rafiq MO	Banglow BHU Parshai	5,000	3,873	12	106,476
17	Munawar Khan MT	Quarter BHU Parshai	2,856	1,307	36	149,868
18	Rizwana Shahin LHV	Quarter BHU Parshai	2,856	1,307	36	149,868
19	Ghulam Hyder Cho	Quarter BHU Parshai	-	972	12	11,664
20	Nusrat Perwin LHV	Quarter BHU Tulanj	2,856	1,307	12	47,580
21	Shamim AkhtrDia	Quarter BHU Tulanj	2,856	1,002	12	47,580
22	Dr Asif	CH shaker dara	5,000	3873	12	106,476

23	Dr Nazia	CH shaker dara	5,000	3873	12	106,476
24	Barketullah	CH shaker dara	2,856	1307	36	149,868
25	Dr. Hanif	Banglow RHC Bilitag	5,000	3,873	12	106,476
26	Dr. Tofail	Banglow RHC Bilitag	5,000	3,873	12	106,476
27	Dr. Basit	Banglow RHC Bilitag	5,000	3,873	12	106,476
28	M. Rafiq EPI Tech	Quarter RHC Bilitang	2,856	1,307	12	47,540
29	M. Iqbal Chowkidar	Quarter RHC Bilitang	-	972	12	11,664
30	Rukhsana Dai	Quarter RHC Bilitang	2,856	1,002	12	12,024
31	Akhtar Husain MT	Quarter RHC Khadr K	2,856	1,307	12	47,540
32	Rehmat Ullah Chow	Quarter RHC Khadr K	-	972	12	11,664
33	Najma Shahin LHV	Banglow Khader Khel	2,856	1,307	12	47,540
34	Dr. Javid Iqbal MO	Banglow RHC Lachi	5,000	3,873	12	106,476
35	Dr. Sajida Afridi	Banglow BHU M. Zai	5,000	3,873	12	106,476
36	Golawat Khan Chow	Quarter BHU M. Zai	-	972	12	11,664
37	Ishrat Bano LHV	Quarter BHU M. Zai	2,856	1,307	12	47,540
38	Javid Iabal SMT	Quarter BHU Ziarat S	2,856	1,307	12	47,540
39	Dr. Naem	Banglow CH Shakard	5,000	3,873	12	106,476
40	Dr. Habib	Banglow CH Shakard	5,000	3,873	12	106,476
41	Dr. Nazia	Banglow CH Shakard	5,000	3,873	12	106,476
42	Barkat Ullah Radiog	Quarter CH Shakardra	2,856	1,307	12	47,540
43	Riaz Ud Din Swepr	Quarter CH Shakardra	-	972	12	11,664
44	Dr. Waseem	Hostel Room CH Shak	5,000	1,000	12	72,000
45	Dr. Shahid	Hostel Room CH Shak	5,000	1,000	12	72,000
46	Mushtaq Chowkidar	Hostel Room CH Shak	-	1,000	12	12,000
47	Shifat Gul EPI Tech	Hostel Room CH Shak	2,856	1,000	12	43,896
48	Dr. Fawad	Hostel Room CH Shak	5,000	1,000	12	72,000
49	Dr. Said Malook	Hostel Room CH Shak	5,000	1,000	12	72,000
50	Sohaib MT	Hostel Room CH Shak	2,856	1,000	12	43,896
51	Muzaffer MT	Hostel Room CH Shak	2,856	1,000	12	43,896

52	Munawar Shah Cho	Quarter BHU Showki	-	972	12	11,664
Total HRA & Conveyance Allowance overpayment						4,189,813

Annexure-12
Para No. 1.2.3.7

Unauthorized drawl of POL charges beyond ceiling

S#	Designation	Within station ceiling	Out station consumption approximately	Monthly POL allowed (Liters)	Months of duties	Annual POL consumption required (Liters)
1	DC Kohat	160	200	360	12	4,320
2	ADC Kohat			300	12	3,600
3	AC Kohat			300	12	3,600
4	AC Lachi			300	12	3,600
5	AAC-I			300	10	3,000
6	AAC-II			300	10	3,000
7	AAC-III			300	12	3,600
8	AAC-Revenue			300	10	3,000
9	DO F&P	90	110	200	9	1,800
Total consumption required as per actual ceiling						29,520
Less 25% cut on ceiling as per austerity measures						7,380
Total consumption required as per austerity measures						22,140
Rate of petrol per liter during the year 2017-18 (average)						80
Total expenditure required						Rs 1,771,200
Loss to Government (4,943,756-1,771,200)						Rs 3,172,556

Annexure-13
Para No. 1.2.3.9

Detail of Non deduction of HPA & CA

S#	Name	Name BHU/RHC	Months	HPA	C A	Total Recovery (Rs)
1	Dr Sajida Afridi	BHU Mohammad zia	2	72,000	5,000	154,000
2	Dr tanveer	CD Miramat khel	12	10,000		120,000
3	Naheed babi Dhay	-do-	1	10,000		10,000
4	Javid Iqbal P.Tech	CD Chker kot	1	10,000	2,856	12,856
5	Rukhsana Dhye	CD Gari mawaz khan	1	10,000	1,307	11,307
6	Amna bibi EPI Tech	CD jungle khel	2	20,000	5,712	25,712
7	Anwar Khurshid	Do	1	10,000	1,000	11,000
8	Mushtaq	Word ordly	1	10,000	1,000	11,000
9	Wahab ali EPI Tech	BHU sher kot	1 ½	15,000	4,284	19,284
10	Sabati Hussain EPI tech	BHU sher kot	1 ½	15,000	4,284	19,284
11	Majid raza EPI Tech	BHU Kachye	2	20,000	5,712	25,712
12	Sira Noshad LHV	BHU bher	1	10,000	2,856	12,856
13	Dr Kamran	BHU summary	1	72,000	5,000	77,000
14	Dr Shahid dental surgen	DHO kohat	3	72,000	5,000	231,000
15	Ahmad khan P Tech	RHC biltong	12	10,000	2,856	154,272
16	Ghyas Rehman P. Tech	Police hospital	4	10,000	2,856	51,424
17	Paya Noor P. tech	Police hospital	1 ½	10,000	2,856	19,284
18	Faroza Dhaye	Police hospital	4	10,000	1,000	44,000
19	Sajan ali p tech	BHU Maray	1	10,000	2,856	12,856
20	Jamshid alam lab tech	Type D Lachi	24	1,000	2,856	308,544
21	Dr Anum Noor	Type D Lachi	2	72,000	5,000	154,000
22	Meher Qamoos LHV	Type D Lachi	3	1,000	2,856	38,568
23	Dr Fahad	Type D Lachi	1	72,000	5,000	77,000
24	Dr Nasir	Type D Lachi	1	72,000	5,000	77,000
Total						1,677,959

Annexure-14
Para No.1.2.3.11

Detail of loss to Government due to less deduction of sales tax

S#	Items Supplied	Supplier Name	Gross Amount	Sales tax Due	Sales tax Deducted	Difference (Rs)
1	IT equipments	Pakistan Traders	1,504,500	255,765	51,153	204,612
2	IT equipments	Darul Fanoon	365,500	62,135	12,427	49,709
3	Science Equipments	Darul Fanoon	2,833,948	481,771	96,354	385,417
4	Science Equipments	Pakistan Traders	5,697,602	968,592	193,718	774,874
	Total		10,401,550	1,768,263	353,652	1,414,612

Annexure-15
Para No.1.2.3.16

Detail of Tehsil ADP						
S#	Tehsil / U/C	Release Amount	Expenditure	GST on Purchase	Income Tax	Total Taxes (Rs)
1	R/Seat Bahdarkot (Abdur Rehman)	Rs.0.115	115,000	3,060	7,475	10,535
2	Urban-IV (Pir Adil Shah)	Rs. 0.2	259,640	6,324	16,877	23,201
3	UC Dhoda (Akbar Khan)	Rs. 0.3	295,560	21,910	19,211	41,121
4	Urban-V (Dr. Umar Hayat)	Rs. 0.3	299,340	20,525	19,457	39,982
5	Alizai (Minhaz Ali)	Rs. 0.3	300,000	2,040	19,500	21,540
6	R/Seat Gumbat (Fazal.e.Rabi)	Rs. 0.159	159,000	8,330	10,335	18,665
7	Ziyarat Sheikh Allah Dad (Gul Naib)	Rs. 0.3	297,080	7,657	19,310	26,967
8	Jerma (Ghuncha Gul)	Rs. 0.3	299,616	12,987	19,475	32,462
9	Togh-II R/Seat (Habib Ullah)	Rs. 0.2	300,000	18,790	19,500	38,290
10	Nusrat Khel (Syed Muhammad)	Rs. 0.3	299,420	8,245	19,462	27,707
11	Sherkot (Hashim Raza)	Rs. 0.170	170,000	8,415	11,050	19,465
12	Urban-III (Mullana Zeshan)	Rs. 0.3	279,652	12,606	18,177	30,783
13	Badadar kot (Gulzar)	Rs. 0.3	302,430	7,997	19,658	27,655
14	Ziyarat Sheikh Allah Dad R/Seat (Saffer Muhammad)	Rs. 0.130	130,630	3,933	8,491	12,424
15	R/Seat Khushal Garh (Shaheena Imran)	Rs. 0.2	183,598	16,191	11,934	28,125
16	Urban-VI Shahid Mehmood	Rs. 0.3	300,000		19,500	19,500
17	R/Seat Billitang (Tayyab Afridi)	Rs. 0.2	200,000		13,000	13,000
18	Gumbat (Tahir Ali)	Rs. 0.142	142,560		9,266	9,266

19	R/Seat Minority (Tanveer Khokhar)	Rs. 0.2	194,340		12,632	12,632
20	Sur Gul (Zammer Gul)	Rs. 0.3	297,410		19,332	19,332
21	Urban-II (Tehsil Nazim)	Rs. 1.078	1,078,340		70,092	70,092
22	Chorlakkki (M.Khalid)	Rs. 0.3	300,000		19,500	19,500
23	Kharmattoo (Afzal Khan)	Rs. 0.3	300,000		19,500	19,500
24	Khushal Garh (Farhat Nawaz)	Rs. 0.3	299,910		19,494	19,494
25	R/Seat Urban-IV (Jasmin Begum) +	Rs. 0.4	400,000		26,000	26,000
26	R/Seat Baqi Zai (Saeeda Begum)	Rs. 0.2	200,000		13,000	13,000
	Total	Rs. 7.794	7,403,526	159,010	481,229	640,239
Detail of District ADP						
S#	Tehsil / U/C	Release Amount	Expenditure	GST on Purchase	Income Tax	Total Taxes
1	Muhammad Shakir	Rs. 1,50,000/-	126,000	-	8,190	8,190
2	Urban-1	Rs. 10,00,000/-	343,769	11,690	22,345	34,035
3	Kharmattoo	Rs. 4,00,000/-	100,000	12,920	6,500	19,420
4	Dhoda	Rs. 6,00,000/-	769,888	26,713	50,043	76,756
5	Billitang	Rs. 3,13,287/-	313,287	-	20,364	20,364
6	Chorlakkki	Rs. 5,00,000/-	348,000	-	22,620	22,620
7	Z.S Allah Dad	Rs. 4,00,000/-	400,000	-	26,000	26,000
8	Shakrdara Urban	Rs. 8,00,000/-	491,226	15,950	31,930	47,880
9	Shakardara R-1	Rs. 8,50,000/-	850,000	-	55,250	55,250
10	Shakrdara R-II	Rs. 2,00,000/-	100,000	-	6,500	6,500
11	Ms Rehana Israr	Rs. 3,00,000/-	300,000	-	19,500	19,500
12	Lachi Urban	Rs. 4,00,000/-	35,000	-	2,275	2,275
13	Togh-I	Rs. 5,00,000/-	230,120	-	14,958	14,958
14	Sudal	Rs. 3,00,000/-	172,870	3,885	11,237	15,122
15	Usterzai	Rs. 10,00,000/-	644,358	15,768	41,883	57,651
16	Sherkot	Rs. 3,13,287/-	83,500	11,118	5,428	16,546

17	Bahadrkot	Rs. 4,00,000/-	400,000	12,436	26,000	38,436
18	D/N Jerma	Rs.16,13,000/-	391,000	3,271	25,415	28,686
	Total	12,339,574	6,099,018	113,751	396,436	510,187

Annexure-16
Para No.1.2.3.18

(Non-deduction of HRA)

S#	Name of officers /officials & designation	Department / Office	HRA per month	Total Recovery Outstanding (Rs)
1	Riaz Aslam, Civil Judge Kohat	Judiciary	3,873 x 12	46,476
2	Mr. M. Gul Karim Afridi, Senior Govt: Pleader Kohat	Judiciary	3,873 x 12	46,476
3	Muhammad Fayyaz, PS to Commissioner	Commissioner Kohat	2,727 x 12	32,724
4	Raja Muhammad Shoaib, Senior Civil Judge Kohat	Judiciary	3,873 x 12	46,476
5	M. Nusrat Naz, ADJ-IV Kohat	Judiciary	3,873 x 12	3,873
6	Fahim Afzal, ADJ-V Kohat	Judiciary	3,873 x 12	46,476
7	Mst; Shazia Raza Khattak, Dy; Director Special Education	Special Education	3,873 x 12	46,476
8	Nasir Hussain		2,727 x 12	32,724
9	Alamgir shah, Civil Judge	Judiciary	3,873 x 12	46,476
10	Abdul Rashid, DSP	Police Deptt;	3,873 x 12	46,476
11	Mian Imtiaz Gul, SP FRP	Police Deptt;	3,873 x 12	15,492
12	Jamil Akhtar, Addl; SP Kohat	Police Deptt;	3,873 x 12	7,746
13	Murad Ali shah, Civil Judge	Judiciary	3,873 x 12	46,476
14	M. Umar Al Farooq Civil Judg	Judiciary	3,873 x 12	7,746
15	Muhammad Hussain, Asstt; Private Secretary IB office	IB Kohat	2,727 x 12	32,724
16	Rehmat Ullah, ADJ Kohat	Judiciary	3,873 x 12	46,476
17	Mr. Rasheed, DSP	Police Department	2,955 x 12	35,460
18	Mr. Payo Khan AC Lachi	DC Kohat	2,955 x 12	35,460
19	Mr. Tahir Ali AAC Revenue	DC Kohat	2,955 x 12	35,460
20	Mr. Jamil ASP	Police Department	3,873 x 12	46,476
21	Mr. Muhammad Hussain Steno B-15	IB Kohat	1,818 x 12	21,816
22	Mr. Sona Khan, DSP	Police	2,955 x 12	35,460
23	Mr. Imtiaz Gul SP FRP	Police	3,873 x 12	46,476
24	Mr. Mohammad Hayat, Civil Judge	Judiciary	3,873 x 12	46,476
25	Sher Andar, Waiter Commissioner office	Commissioner Kohat	1,818 x 12	21,816
26	Sajida Parveen, PTC Teacher	Education	1,818 x 12	21,816
27	Furqan Junior clerk	DC Office	1,235 x 12	44,460
28	Rehmat Ullah Wazir Civil Judge V	Judiciary	3,873 x 12	46,476
Total				988,965

Annexure-17
Para No.1.3.1.1

Detail of irregular retention and non utilization of fund

S.No	Fund Name	Closing Balance June 2018
01	30% District ADP 2015-16,2016-17, 2017-18	37,436,330
02	771 ADP 2013-14	1,676,025
03	772 40497ADP 2013-14	2,682,171
04	775 ADP 2013-14	87,333
05	776 ADP 2013-14	4,407,070
06	ADP 713,703 2014-15	4,153,878
07	Oil & Gas 2013-14 & 2014-15	76,679,860
08	SP ADP 756,757,762	3,756,751
09	District Fund 2015-16	6,262,444
10	District Fund 2017-18	17,334,819
Total Unutilized Amount of Developmental Fund		154,476,681

Annexure-18
Para No. 1.3.1.2

Non deduction of GST

S. No	Fund	Head of Account	Vr No & Date	Amount Paid	GST to be recovered	GST Deducted	Non Deduction of GST
1	Local Fund	Purchase of Suzuki Cultus vx1	17347002 09-05-2018	1,391,000	40,422	40,422	-
2	Local Fund	Purchase of Toyota Corrola XLI	981587 17-10-2017	1,784,500	51,857	51,857	-
3	30% TADP 2016-17	Purchase of 4Nos Tractors	Nov-17	3,727,561	126,737	-	126,737
4	30% TADP 2016-17	Purchase of Tractor trolley & Blades	12/2/2018	781,975	132,936	10,090	122,846
	30% TADP 2016-17	Purchase of Tractor trolley & Blades	18/04/2018	781,975	132,936	10,090	122,846
Total expenditure incurred				8,467,011	484,888	112,459	372,429

Annexure-19
Para No. 1.3.2.1

(Detail of outstanding rent of Municipal shops)

S#	Property	Net outstanding rent (Rs) as on 30-06-2017	Outstanding for the current year 2017-18
1	Long lease	1,875,924	0
2	Shops/plots annual lease	40,148,286	0
3	Municipal Plaza	172,462	312,657
4	Municipal Office Annual	321,755	378,908
5	Ghalla Mandi	364,652	4,101,031
6	RDD office market	101,115	286,231
7	TMA Market	15,415	45,725
9	New Bus stand	10,698,542	0
10	Sheen Ghar Plaza	217,934	1626,889
Total		53,916,085	6,751,441

Annexure- 20
Para No. 1.3.2.3

(Detail of works)

S#	Name of scheme	Lowest bidder	To whom awarded	E/cost (Million)	Loss
1	Const; of Community Center at KhandanHujra Summary Bala, and at Summary Payan	M/S JandariConst; Co., 9% below	Noor Janat Shah, 2% below	4.352	304,640
2	Const; of PCC/ RCC approach street, drain etc at Civil Hospital ShakarDara	M/S Abdul Qayyum& Sons, 10% below	Noor Janat Shah, 2% below	1.750	140,000
3	Repair work at BHU GarbriShakarDara	M/S Rafi Ullah& Bros, 10% below	Noor Janat Shah, 2.5% below	1.750	131,250
4	Const; of Addl; Class rooms at GPS Jamal Mela and GPS SagriShashmi S. Dara	M/S Rafi Ullah& Bros, 10% below	Noor Janat Shah, 1.11% below	2.15	191,135
5	Const; of approach street leading to Govt; Schools in U/C Jerma	M/S LatifUllah& Bros, 15.3% below	M/S Rafi Ullah& Bros, 10% below	1.480	78,440
6	PCC pavement/ Repair of streets/ drain culverts at LachiBala&Payan	M/S Rafi Ullah& Bros, 10% below	Noor Janat Shah, 2% below	2.852	228,160
7	Const; of streets at Sudal Dispensary, BHU Dholy&Dartapi Dispensary	M/S LatifUllah, 15% below	Noor Janat Shah, 2% below	1.750	227,500
Total				16.084	1,301,125

Annexure-21
Para No.1.3.2.5

Loss to Government on account of receipt

S #	Name receipt contract	Contract or	Contract amount	Last year amount	Increase in Schedule Rates	Minimum increase over last year required	Total increase required	Increase achieved over last year	Less increase	Loss
1	Weekly cattle fare Lachi	Mr. Azmat Ali Shah	4,200,000	3,793,680	86%	20%	106%	10.71%	95.20%	3,611,583
2	Weekly cattle fare Shakardara	Mr. Azmat Ali Shah	1,650,000	1,468,440	86%	20%	106%	12.36%	93.64%	1,375,047
3	General Bus Stand Shakardara	Mr. Bashir Ahmed	2,700,000	2,114,290	60%	20%	80%	27.70%	52.3%	1,105,774
Total										6,092,404

Annexure-22
Para No.1.3.2.8

Detail of non-recovery of new taxes

Nature of business	Numbers	Tax rate	Amount to be recovered	Amount recovered	Outstanding amount
Mobile towers	8	50,000	400,000	0	400,000
Private Schools	20	2,000	40,000	0	40,000
Service stations	13	5,000	65,000	0	65,000
Gas Agencies	2	3,000	6,000	0	6,000
Ice Factories	3	15,000	45,000	0	45,000
Concrete block	10	4,000	40,000	0	40,000
Bakeries	11	7,000	77,000	0	77,000
Kabab Shops	9	3,000	27,000	0	27,000
Cold Drinks Shops	15	2,000	30,000	0	30,000
Whole Sales Shops	12	5,000	60,000	0	60,000
General Stores	40	2,000	80,000	0	80,000
Hotels & Restaurants	15	10,000	150,000	0	150,000
Tea Hotels	10	25	25,000	0	25,000
Nan Shops	9	2,000	18,000	0	18,000
Vegetables Commission	5	15,000	75,000	0	75,000
Vegetables Shops	27	2,000	54,000	0	54,000
Shattering Stores	9	5,000	45,000	0	45,000
Tall	7	2,000	14,000	0	14,000
Medicos	29	2,000	58,000	0	58,000
X-Rays Clinic	3	3,500	1,0500	0	1,0500
Fruit Shops	8	2,000	16,000	0	16,000
Dry Fruit Shops	7	2,000	14,000	0	14,000
Hardware Shops	10	2,000	20,000	0	20,000
Pakora Shops	26	2,000	52,000	0	52,000
Auto mobile dealers	20	1,000	20,000	0	20,000
Computer centers	2	2,000	4,000	0	4,000
Flour machines	5	2,000	10,000	0	10,000
Sewing machines Shops	2	1,000	2,000	0	2,000
Flesher/ Qasab	15	2,000	30,000	0	30,000
Total amount of taxes not recovered					1,487,500

Annexure-23
Para No.1.4.1.2

Detail of Income tax deducted but not deposited during 2017-18						
S. No.	Name of Work	Contract or Name	E. Cost (million)	Bill Amount	Bill No.	Income tax Amount
1	Const; of Street pavement PCC and Eid Gah, Janazgah at village Walai, Lachi	Taj Rehman	0.900	81,000	1st & Final	60,750
2	Pavement of street, drain & H. Pumps at Lachi Payan	Wali Wazir	1.650	305,082	1st R. Bill	22,881
3	Pavement of street, drain & H. Pumps at Lachi Payan	Wali Wazir	1.650	1,108,962	Final Bill	83,172
4	Const; of PCC street pavement, PCC drain at Mohsin Khel Kohat	Landiwah Const; Co.	0.500	44,816	Final Bill	3,344
5	Const; of PCC street pavement, PCC drain at Mohsin Khel Kohat	Landiwah Const; Co.	0.500	438,342	1st R. Bill	32,875
6	Pavement of street, drain & H. Pumps at Lachi Bala	Banochi Const; Co.	1.050	322,768	1st R. Bill	24,207
7	Pavement of street, drain & H. Pumps at Lachi Bala	Banochi Const; Co.	1.050	647,898	Final Bill	42,275
8	PCC Street, Drain, HDPE	Noor Jannat	1.310	618,705	1st R. Bill	46,402

	Pipe line at VC Darmalok Kohat	Shah				
9	PCC Street, Drain, HDPE Pipe line at VC Darmalok Kohat	Noor Jannat Shah	1.310	651,381	Final Bill	48,853
10	PCC Street, Drain, HDPE Pipe line at VC Darmalok Kohat	Taj Rehman	1.200	1,200,000	Final Bill	90,000
11	Const; of PCC street pavement, PCC drain at Mohsin Khel Kohat	Banochi Const; Co.	0.692	590,785	Final Bill	44,309
12	Pavement of street, drain and pipe line at Khushal garh Kohat	Gul Mast Khan	1.400	702,254	1st R. Bill	52,669
13	Pavement of street, drain and pipe line at Khushal garh Kohat	Gul Mast Khan	1.400	529,466	Final Bill	39,710
14	PCC street and drain at VC Dheri Banda	Naeem Khan	1.970	646,932	1st R. Bill	48,519
15	PCC street and drain at VC Dheri Banda	Naeem Khan	1.970	1,149,706	Final Bill	86,227
16	PCC street and drain at VC Razgeer Banda	Mehmood Wali Shah	1.405	1,087,416	Final Bill	81,556
17	Pavement of street & drain at VC Bilitang-II	Yaseen Akbar	2.000	647,789	1st R. Bill	48,584
18	Pavement of street & drain at VC Bilitang-II	Yaseen Akbar	2.000	1,049,011	Final Bill	78,675
19	PCC street and drain at VC Razgeer Banda	Naeem Khan	1.300	575,752	1st R. Bill	43,181

20	PCC street and drain at VC Razgeer Banda	Naeem Khan	1.300	345,972	Final Bill	25,949
21	Pavement of street, drain & culvert at VC Togh Payan	Naeem Khan	2.000	1,227,184	1st R. Bill	92,038
22	Pavement of street, drain & culvert at VC Togh Payan	Naeem Khan	2.000	442,815	Final Bill	33,211
Total				14,414,036	-	1,129,387

Annexure-24
Para No.1.4.2.2

Statement showing non utilization of developmental fund during 2017-18

S. No	Name of VC	Bank Name	Branch Code	Account Number	Balance Available
1	Bahadar Kot	BOK Kohat	0003	15732-008	2,266,500.29
2	Sheikhan	BOK Kohat	0003	15733-001	524,229.03
3	Bazid Khel	BOK Kohat	0003	15734-000	1,847,615.20
4	Togh Bala	BOK Kohat	0003	15777-005	2,348,552.99
5	Togh Payan	BOK Kohat	0003	15778-5	1,264,874.02
6	Babri Banda	BOK Kohat	0003	15799	1,674,649.67
7	Razgeer Banda	BOK Kohat	0003	15798	1,298,623.54
8	Kot	BOK Kohat	0003	15771-003	435,282.17
9	Dheri Banda	BOK Kohat	0003	15773-009	1,740,120.74
10	Bora Garhi	BOK Kohat	0003	15772-007	1,105,216.41
11	Dhoda	BOK Kohat	0003	15775-008	1,427,619.20
12	Kamal Khel	BOK Kohat	0003	15774-005	1,013,528.96
13	Shadi Khel	BOK Kohat	0003	15776-005	565,488.71
14	Billitang-I	BOK Kohat	0003	CD-15819-2	1,878,611.51
15	Billitang-II	BOK Kohat	0003	CD-15811-1	1,350,565.58

16	Siab	BOK Kohat	0003	CD-15813-6	2,006,307.92
17	Marchungi	BOK Kohat	0003	CD-15818-0	853,223.50
18	Ghandiali	BOK Kohat	0003	CD-15820-2	3,537,956.59
19	Gumbat-I	BOK Kohat	0003	CD-15801-1	1,389,696.79
20	Gumbat-II	BOK Kohat	0003	CD-15802-2	2,640,597.32
21	Ghurezai Payan	BOK Kohat	0003	CD-15800-0	4,082,665.94
22	Mandooni	BOK Kohat	0003	CD-15809-6	862,296.76
23	Shadi Pur	BOK Kohat	0003	CD-15805-3	733,064.40
24	Ziarat Sheikh Allahdad	BOK Kohat	0003	CD-15807-9	207,391.97
25	Chor Lakki	BOK Kohat	0003	15796-8	4,126,888.00
26	Jabbar	BOK Kohat	0003	15797-5	2,580,667.90
27	Parshai	BOK Kohat	0003	CD-15817-4	1,253,350.99
28	Nakband	BOK Kohat	0003	CD-15815-7	4,228,235.50
29	Khushal Garh	BOK Kohat	0003	CD-15816-4	2,835,643.50
30	Haji Bahadar Baba	BOK Kohat	0003	15742-002	3,850,817.35
31	Pir Abdullah Shah	BOK Kohat	0003	15746-3	2,860,406.39
32	Chikar Kot	BOK Kohat	0003	15749-005	1,485,288.88
33	Garhi Mawaz Khan	BOK Kohat	0003	15754-001	4,171,176.22
34	Garhi Banoorian	BOK Kohat	0003	15744-004	5,207,467.34

35	Garhi Behram Khan	BOK Kohat	0003	15757-7	475,300.74
36	Jungle Khel	BOK Kohat	0003	15748-007	4,819,885.21
37	Pir Khel	BOK Kohat	0003	15750-001	561,965.16
38	Char Bagh	BOK Kohat	0003	15738-2	3,731,234.05
39	Gulshan Abad	BOK Kohat	0003	15740-2	3,688,534.16
40	KDA	BOK Kohat	0003	15739-001	2,943,209.28
41	Garhi Risaldar	BOK Kohat	0003	15759-002	1,692,199.36
42	College Town	BOK Kohat	0003	15751-001	1,053,586.14
43	Mir Ahmed Khel	BOK Kohat	0003	15758-001	1,205,483.17
44	Tappi	BOK Kohat	0003	15741-009	3,235,158.00
45	Merozai	BOK Kohat	0003	15753-001	1,940,182.00
46	Usterzai Bala	HBL Usterzai Bala	1482	7900060603	2,554,123.40
47	Usterzai Payan	HBL Usterzai Bala	1482	7900060503	4,937,366.10
48	Jungle Mir Asghar Mela	NBP Kachai Br	1736	4139881053	6,047,401.50
49	Sher Kot	HBL Sher Kot	1347	7900429103	2,018,227.88
50	Marai	HBL Marai	1761	7900041903	2,756,599.40
51	Alizai	HBL Sher Kot	1347	7900299903	4,635,543.65
52	Khadi Zai	HBL Sher Kot	1347	7900300003	4,666,415.00
53	Nusrat Khel	BOK Kohat	0003	15736-001	1,349,521.02

54	Kaghzai	BOK Kohat	0003	15737-007	1,042,176.44
55	Barh	BOK Kohat	0003	15752-008	1,176,110.02
56	Jabbi	BOK Kohat	0003	15735-000	1,042,106.99
57	Muhammad Zai	BOK Kohat	0003	15729-004	3,334,698.07
58	Mian Garhi	BOK Kohat	0003	15730-001	1,293,548.47
59	Naway Kalay	BOK Kohat	0003	15731-0	2,515,352.54
60	Shah Pur	BOK Kohat	0003	15745-003	1,279,141.88
61	Borakka	BOK Kohat	0003	15756-001	1,814,225.00
62	Tor Chapri	BOK Kohat	0003	15755-008	908,753.73
63	Suleman Talab	BOK Kohat	0003	15747-002	1,844,904.30
64	Sur Gul	BOK Kohat	0003	05761-008	2,256,487.64
65	Kamar Dhand	BOK Kohat	0003	15743-003	947,130.37
66	Chambai	BOK Kohat	0003	15760-004	2,188,337.95
67	Summari Bala	NBP Lachi	1452	104801-6	1,458,301.50
68	Summari Payan	NBP Lachi	1452	104800-7	2,929,747.50
69	Jarma-I	BOK Kohat	0003	15767-005	849,599.15
70	Jarma-II	BOK Kohat	0003	15764-004	2,431,442.68
71	Muslim Abad-I	BOK Kohat	0003	15766-007	2,824,770.50
72	Muslim Abad-II	BOK Kohat	0003	15763-008	451,413.94

73	Chichana	BOK Kohat	0003	15765-008	1,259,125.71
74	Lachi Bala	NBP Lachi	1452	104811.4	3,023,188.00
75	Lachi Payan	NBP Lachi	1452	104810.5	3,062,562.00
76	Banda Fateh Khan	NBP Lachi	1452	104812.3	2,921,100.00
77	Walai	NBP Lachi	1452	104814.1	367,446.00
78	Dar Malak	NBP Lachi	1452	104813.2	790,886.00
79	Mandoori	NBP Lachi	1452	104803.4	1,129,137.00
80	Mohsin Khel	NBP Lachi	1452	104804.3	682,706.00
81	Khadar Khel	NBP Lachi	1452	104802.5	926,150.50
82	Sudal	NBP Lachi	1452	104806.1	1,425,000.00
83	Malgeen	NBP Lachi	1452	104807.0	2,110,411.50
84	Chishana Ghunda Lokhari	NBP Lachi	1452	104808.9	1,725,681.50
85	Sheweky	NBP Lachi	1452	104805.2	0
86	Chikar Kot Lachi	HBL Shakardara	0341	7900277503	3,239,326.11
87	Ziarat Abad Lachi	HBL Shakardara	0341	7900277403	1,813,190.54
88	Shakardara-I	HBL Shakardara	0341	7900276803	1,453,707.65
89	Shakardara-II	HBL Shakardara	0341	7900276703	2,729,982.73
90	Rehman Abad	HBL Shakardara	0341	7900277003	1,978,959.50
91	Sarki Dhal	HBL Shakardara	0341	7900276903	499,136.91
Total unutilized developmental fund during 2017-18					187,692,503

Annexure-25
Para No.1.5.1.1

Statement Showing Non Recovery of Rent from Shops Allottees

S NO	PERIOD	NO OF SHOPS 08 NO I SECTOR VIII	RENT PM	TOTAL(Rs.)
1.	1/2008	No of shops 08 No I Sector VIII	30500*12	366,000
2.	1/2009	No of shops 08 No I Sector VIII	33550*12	402,600
3.	1/2010	No of shops 08 No I Sector VIII	36905*12	442,860
4.	1/2011	No of shops 08 No I Sector VIII	40596*12	487,141
5.	1/2012	No of shops 08 No I Sector VIII	44656*12	535,867
6.	1/2013	No of shops 08 No I Sector VIII	49122*12	589,459
7.	1/2014	No of shops 08 No I Sector VIII	54034*12	648,410
8.	1/2015	No of shops 08 No I Sector VIII	59437*12	713,248
9.	1/2016	No of shops 08 No I Sector VIII	65381*12	784,568
10.	1/2017	No of shops 08 No I Sector VIII	72219*12	866,629
TOTAL				5,836,782

Annexure-26
Para No.1.5.1.3

Statement showing Non Recovery of Rent

(Amount in Rs)

S. No.	Period	Rent Outstanding	Rent Recovered	Non Recovery
1.	01-12-2012 to 22-1-2013	86,666	Nil	86,666
2.	23-01-2013 to 22-01-2014	600,000	565,000	35,000
3.	23-01-2014 to 22-01-2015	660,000	561,000	99,000
4.	23-01-2015 to 22-01-2016	726,000	617,000	109,000
5.	23-01-2016 to 22-01-2017	798,600	749,691	61,909
6.	23-01-2017 to 23-01-2018	878,460	Nil	878,460
Ufone According to DA letter No 155/KDA/Rate/137/Ufone dated 04-04-2017 & KDA Kohat letter No. 545/KDA/Rent/07 dated Rs. 886963 + 1000830				1,270,035
Telenor: KDA Kohat vide letter No. 249/KDA/FF606/Telenor dated 26-04-2018 and letter No. 481/KDA/PF606/ Telenor dated 08-12-2017				1,358,517
Warid: According to ----- Notice \no 205/KDA/PF-605/Warid dated 26-04-2018 Rs. 15,60,872/- is outstanding against the management of Warid Ltd.				1,560,832
Total				4,189,384