



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENTS  
DISTRICT MALAKAND  
AUDIT YEAR 2018-19**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS.....	I
PREFACE.....	II
EXECUTIVE SUMMARY.....	III
SUMMARY TABLES & CHARTS	VII
I: Audit Work Statistics.....	vii
II: Audit observations Classified by Categories.....	vii
III: Outcome Statistics.....	viii
IV: Table of Irregularities pointed out.....	ix
V: Cost Benefit Ratio.....	ix
CHAPTER-1	1
1.1 Local Governments.....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	5
1.1.3 Comments on the status of compliance with DAC / TAC Directives.....	7
DISTRICT GOVERNMENT.....	8
1.2 District Government.....	9
1.2.1 Irregularities and Non-Compliance.....	9
1.2.2 Internal Control Weaknesses.....	22
1.3 Tehsil Municipal Administrations Batkhela/Dargai.....	31
1.3.1 Irregularities and Non-Compliance.....	31
1.3.2 Internal Control Weaknesses.....	35
1.4 AD LGE & RDD and Village/ Neighborhood Councils Malakand.....	39
1.4.1 Irregularity/Non-compliance.....	39
1.4.2 Internal Control Weaknesses.....	42
ANNEXURE	43
Annexure-1 MFDAC.....	43
Annexure-2 Detail of expenditure incurred by PTC.....	46
Annexure-3 Detail of non-deduction of Health Professional Allowance.....	47

Annexure-4	Detail of non-deduction of HRA, conveyance Allowance .....	50
Annexure-5(i)	Detail of NPA Allowance.....	52
Annexure-5(ii)	Detail of Health Professional Allowance given to EPI technicians .....	52
Annexure-6	Detail of non-deduction of conveyance allowance.....	53
Annexure-	Statement showing detail of developmental schemes without TS.....	58
Annexure-7.....		59
Annexure-8	Detail Detail showing long outstanding dues .....	59
Annexure-9	Statement showing Non-imposition of penalty .....	60
Annexure-10	Detail of non-adjustment/deduction of income tax .....	61
Annexure-11	Detail of non-submission of Accounts of Local Governments .....	63

## ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AA	Administrative Approval
AP	Advance Para
AG	Accountant General
SDO	Sub Divisional Officer
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DO	District Officer
GFR	General Financial Rules
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
DHO	District Health Officer
NSI	Non Schedule Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PEC	Pakistan Engineering Council
PESCO	Peshawar Electricity Supply Company
PHE	Public Health Engineering
PTC	Parents Teachers Council
RCC	Re-in forced Cement Concrete
SDO	Sub Divisional Officer
SIDB	Small Industrial Development Board
TS	Technical Sanction
WSS	Water Supply and Sanitation
XEN	Executive Engineer
TAC	Tehsil Accounts Committee

## **Preface**

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

The report is based on audit of the accounts of various offices of Local Governments i.e. District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development Department and Village Councils/ Neighborhood Councils Malakand 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 Officers at the DAC level. In all cases where PAO's do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written replies of the departments. However, in a few cases certain departments did not submit written replies. 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 the audit of Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of four districts namely Mardan, Swabi, Buner and Malakand.

The Regional Directorate has a human resource of 11 officers and staff with a total of 2794 person days. The annual budget amounting to Rs 12.183 million was allocated to the office during financial year 2018-19. This office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

Local Governments of district Malakand consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier-one the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge 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 2<sup>nd</sup>-tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are two tehsil administrations in district Malakand. The tier-three Village and Neighborhood Councils have one Principal Accounting Officer for development funds of these councils. There are 82 NCs/VCs in district Malakand.

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

There are nine offices in District Government Malakand, two Tehsil Municipal Administrations, one AD LGE&RDD and 82 VCs/NCs out of which the accounts of 05 offices of District Government, two TMAs, one AD LGE &RDD and 10 VCs/NCs 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 Malakand for the Financial Year 2017-18 was Rs 4,352.034 million against available budget of Rs 4,618.646 million. Out of this, RDA Mardan audited an expenditure of Rs 1,686.455 million which, in terms of percentage, was 39% of auditable expenditure. The total expenditure of two TMAs for the Financial Year 2017-18 was Rs 413.089 million against available budget of Rs 623.799. Out of this, RDA Mardan audited an expenditure of Rs 61.963 million which, in terms of percentage, was 15% of auditable expenditure. The total expenditure of AD LGE & RDD Mardan for the Financial Year 2017-18 was Rs 40.747 million against available budget of Rs 46.525. Out of this, RDA Mardan audited an expenditure of Rs 13.039 million which, in terms of percentage, was 32% of auditable expenditure.

The receipts of the District Government Malakand, for the Financial Year 2017-18 were nil as the receipts were collected in Provincial Account-I. The receipts of two TMAs for the Financial Year 2017-18 were Rs 175.657 million, out of which Rs 114.177 million were audited which in terms of percentage was 65% of the auditable receipts. The total receipts of 10 VCs/NCs for the Financial Year 2017-18 was Rs 0.026 million. Out of which Rs 0.026 million were audited which, in terms of percentage, was 100% of auditable receipts.

The total expenditure of local governments of district Malakand for the Financial Year 2017-18 was Rs 4,805.870 million against the available budget of Rs 5288.970 million. Out of this, RDA Mardan audited an expenditure of Rs 1,761.457 million which, in terms of the percentage was 37% of auditable expenditure. The total receipts of the local governments of district Malakand for the Financial Year 2017-18 were Rs 175.683 million out of this a receipt of Rs 114.203 million was audited which, in terms of percentage was 65% of auditable receipts.

**b. Recoveries at the instance of audit**

Recovery of Rs 45.751 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 22.345 million was not in the notice of the executives before audit. However, Rs 0.525 million were recovered till finalization of this report

**c. Audit Methodology**

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

**d. Audit Impact**

Audit pointed out various irregularities of serious nature. Cases relating to weak internal controls were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no tangible impact was visible as the management failed to respond positively 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; 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 Local Governments Malakand.

**f. Key audit findings of the report**

- i. Irregularities & Non-Compliance were noticed in 18 cases amounting to Rs 761.090 million.<sup>1</sup>
- ii. Weak Internal Control were noticed in 15 cases amounting to Rs 48.985 million.<sup>1</sup>

---

<sup>1</sup> Para 1.2.1.1-1.2.1.12, 1.3.1.1- 1.3.1.4 & 1.4.1.1 – 1.4.1.3

<sup>2</sup> Para 1.2.2.1-1.2.2.9, 1.3.2.1-1.3.2.4 & 1.4.2.1



Minor irregularities/ weaknesses pointed during the audit are being pursued separately with the authorities concerned, as detailed in 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. Deduction of taxes on supplies and contracts need to be ensured. .
- iv. Savings need to be timely credited into treasury.
- v. 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.

## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	4	4,805.870	177.789	4,983.659
2.	Total formations in audit jurisdiction	207	4,805.870	177.789	4,983.659
3.	Total Entities (PAO) Audited	4	1761.457	114.203	1,875.660
4.	Total formations Audited	16	1761.457	114.203	1,875.660
5.	Audit & Inspection Reports	16	1761.457	114.203	1,875.660

### II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	102.996
2	Weak financial management	658.094
3	Weak Internal controls	48.985
4	Others	-
	<b>Total</b>	<b>810.075</b>

### III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1	Outlays Audited	-	282.981	114.203	1,478.476	1,875.660	1,978.924
2	Amount Placed under Audit Observations /Irregularities of Audit	-	148.386	19.444	642.245	810.075	1,144.131
3	Recoveries Pointed Out at the instance of Audit	-	2.514	17.840	25.397	45.751	285.408
4	Recoveries Accepted /Established at the instance of Audit	-	-	0.525	0.525	-	-
5	Recoveries Realized at the instance of Audit	-	-	0.525	0.525	-	-

#### IV: Table of Irregularities pointed out

**(Rs in million)**

<b>S. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	761.090
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM <sup>2</sup> , 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.	0
4	Quantification of weaknesses of internal control systems.	48.985
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
	<b>Total</b>	<b>810.075</b>

#### V: Cost Benefit Ratio

**(Rs in million)**

<b>S #</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (item 1 of Table 3)	1,875.660
2	Expenditure on audit	1.425
3	Recoveries realized at the instance of audit	0.525
	Cost-Benefit Ratio	3:1

# CHAPTER-1

## 1.1 Local Governments

### 1.1.1 Introduction

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

District Malakand has two Tehsils i.e. Batkhela and Dargai. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

**According to section 22 of Local Government Act, 2013 the functions and powers of TMAs are 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 enquiry;
- (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 82 VCs/NCs. Each VCs/NCs has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Malakand.

**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:**

Functions of the village council and neighborhood council, as the case may be, shall be to:

- i. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or 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;
- ii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Register births, deaths and marriages;
- iv. Implement and monitor village level development works;
- v. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vi. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.

- vii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- viii. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- ix. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- x. Display land transactions in the area for public information;
- xi. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xii. Develop sites for drinking and bathing of cattle;
- xiii. Organize cattle fairs and agriculture produce markets;
- xiv. Organize sports teams, cultural and recreational activities;
- xv. Organize watch and ward in the area;
- xvi. Promote plantation of trees, landscaping and beautification of public places;
- xvii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xviii. Consider and approve annual budget presented by the respective Nazim, village council or neighborhood council;
- xix. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xx. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxi. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxii. Report cases of handicapped, destitute and of extreme poverty to district government.



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

#### District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	3,521.595	3,325.112	(196.484)	6
Non-salary	950.490	896.435	(54.055)	6
Developmental (A/C-IV)	146.561	130.486	(16.074)	11
Developmental (A/C-I)	-	-	-	-
<b>Total</b>	<b>4,618.646</b>	<b>4,352.033</b>	<b>(266.613)</b>	<b>-</b>
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### TMA's

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	88.664	78.486	(10.178)	11
Non-salary	57.420	53.141	(4.279)	8
Developmental (A/C-IV)	477.715	281.462	(196.253)	41
Developmental (A/C-I)	-	-	-	-
<b>Total</b>	<b>623.799</b>	<b>413.089</b>	<b>(210.709)</b>	<b>-</b>
<b>Receipts</b>	<b>180.450</b>	<b>175.657</b>	<b>25.207</b>	<b>-</b>

#### AD LGE & RDD

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	40.931	35.258	(5.673)	14
Non-salary	3.944	3.839	(0.105)	3
Developmental (A/C-IV)	1.650	1.650	-	-
Developmental (A/C-I)	-	-	-	-
<b>Total</b>	<b>46.525</b>	<b>40.747</b>	<b>(5.778)</b>	<b>-</b>
<b>Receipts</b>	<b>-</b>	<b>2.132</b>	<b>00</b>	<b>-</b>

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

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>Excess/(Saving)</b>	<b>%age</b>
Salary	-	-	-	-
Non-salary	-	-	-	-
Developmental (A/C-IV)	-	-	-	-
Developmental (A/C-I)	-	-	-	-
<b>Total</b>	-	-	-	-
<b>Receipts</b>	-	-	-	-

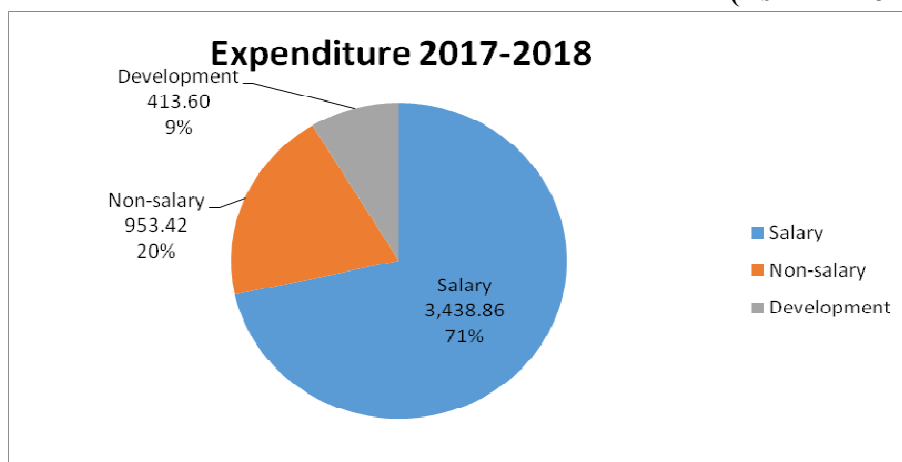
**Grant Total Expenditure and Receipts (Distt Govt, TMAs & AD LGE&RDD)****(Rs in million)**

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>Excess/(Saving)</b>	<b>%age</b>
Salary	3,651.190	3,438.855	(212.334)	6
Non-salary	1,011.854	953.415	(58.439)	6
Developmental (A/C-IV)	625.926	413.600	(212.327)	34
Developmental (A/C-I)	-	-	-	-
<b>Total</b>	<b>5,288.970</b>	<b>4,805.870</b>	<b>(483.100)</b>	-
<b>Receipts</b>	<b>180.450</b>	<b>177.789</b>	<b>25.207</b>	-

The savings of Rs 483.100 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

## EXPENDITURE 2017-18

(Rs in million)



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

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

Sr. No.	Audit Year	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

# **DISTRICT GOVERNMENT**

## **1.2 District Government**

### **1.2.1 Irregularities and Non-Compliance**

#### **1.2.1.1 Unverified expenditure on a/c of Petty Repair & Conditional Grant - Rs120.584 million**

According to the Government of KP, Elementary and Secondary Education Department letter No. SO (B&D)/1-6/Budget/2017-18/C.G dated 01-11-2017, DEO concerned should keep all the authenticated record for monitoring and Audit purpose. According to the PTC Guidelines, the Secretary PTC, on behalf of the Council shall maintain the accounts of the receipts and expenditure in the prescribed format along with the cash book and relevant record duly verified by the PTC officials.

District Education Officer (Male), Malakand drew and transferred Rs 120,584,000 to the bank accounts of PTCs of various schools as CRC, Petty Repair, Conditional Grant for construction of additional classrooms, group latrine/ boundary walls, play area and purchase of uniforms during Financial Year 2017-18. The expenditure statement, progress/completion report relating to the works along with supporting documents such as Cash Book, bank statements, PC-I/ technical sanctions, paid vouchers, APRs, stock registers and other related record duly attested by PTCs officials and the controlling officer were not produced to audit for verification to ascertain quality/ quantity of work. Hence a huge amount was withdrawn from the Government treasury and remained unverified. Detail is given at annexure-2.

The irregularity occurred due to weak internal controls which resulted in marring transparency in the utilization of PTC Funds.

When pointed out in August, 2018, the management replied that the relevant record was lying in the concerned schools. Reply was not satisfactory, record was required to be produced to audit for verification.

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

Audit recommends detailed inquiry into the matter for fixing of responsibility for action against the person(s) at fault.

**AIR Para No.02/DEO(M)/2017-18**

**1.2.1.2 Unauthentic supply of furniture due to non-inspection – Rs 27.222 million**

According to the contract agreement executed between District Education Officer (Male) Malakand and Project Manager SIDB Wood Working Center Timargara, the firm shall supply the furniture after the inspection of the concerned item in the factory by the purchase committee.

District Education Officer (Male) Malakand drew Rs 27,222,080 and made advance payment to Project Manager Pak-German Wood Working Center, Timargara vide cheque No. 1393765 dated 26.03.2018 on account of procurement of furniture for various male middle schools in the District. However, supply completion report, copies of stock register duly verified by the Headmasters of the concerned schools along with certificate of receipts of furniture according to the specification and satisfactory inspection report by the purchase committee were not available in the record. In the absence of the above relevant record, audit could not authenticate the supply of furniture.

The irregularity occurred due to weak financial and internal controls which resulted in risk of misappropriation.

When pointed out in August, 2018, the management replied that the inspection is in process and progress will be intimated soon. However, no progress was shown to audit till date.

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

Audit recommends inquiry into the matter for fixing responsibility and conducting of inspection of furniture besides imposition of penalty for delay in supply.

**AIR Para No.05/DEO(M)/2017-18**

**1.2.1.3 Risk of loss due to ineffective contract management – Rs 2.321 million**

According to the Clause 4(v&vii),5(iii&iv),J(3&5),K(3),L(1,3,4,6&7) of the agreement between the Secretary to Government of KP, Health Department and M/S Welfare Relief Committee (WRC), payments to the second party (WRC) on account of non-salary shall be made as online transfer budget through DHO. A separate bank account shall be maintained by the second party for the funds received. The second party shall maintain accurate accounting record for income and expenditure duly audited by well reputable CA firm and make available for external audit by AGP. Equipment, vehicles and material made available to the second party (WRC) by the Clients (DHO), or purchased by the Consultants wholly or partly with the funds provided by the Clients, shall be the property by the client and upon the termination or expiry of the Contract the Consultant shall make available an inventory of such equipment.

During financial year 2017-18, District Health Officer, Malakand transferred an amount of Rs 2,329,925 to M/S Welfare Relief Committee on account of Non Salary Budget in accordance with the contract agreement referred above. The following discrepancies were noticed.

- a. Detail of expenditure incurred by WRC during Financial Year 2017-18 and bank statement was not produced to audit for scrutiny, hence the expenditure remained unverified.
- b. Upon the expiry of the contract in June 2018, stock & store, equipment, furniture, fixtures and medicines purchased during the period of partnership, lying with the second party was required to be handed over the DHO Malakand as required in the contract agreement. However, no

record was available in the local office and same is at the risk of being misappropriated

- c. The unspent balances lying with second party was required to be deposited back into Government Treasury but was not done till the date of audit (August, 2018).
- d. The Financial Reports duly certified by C.A firms on yearly basis as required were not submitted to DHO.

The irregularity occurred due to weak internal and financial control which resulted in risk of misappropriation and loss to the Government.

When pointed out in August, 2018, the management replied that the matter will be taken up with the higher ups for appropriate action and progress will be shown to Audit in due course of time. No progress was intimated till finalization of this report.

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

Audit recommends detailed inquiry into the matter for taking appropriate action against the person (s) at fault. Proper handing/ taking of the required component shall be ensured and unspent balances be deposited back into Government Treasury under intimation to Audit.

**AIR Para No.13/DHO/2017-18**

#### **1.2.1.4 Illegal Retention of Public Money – Rs 11.338 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.

DC Malakand received an amount of Rs 11,338,000 on account of feeding charges of national census 2017 during Financial Year 2016-17, however, the amount was neither utilized for the said purpose nor was surrendered till the date



of Audit (July, 2018) as the census campaign has already been completed and the amount was illegally retained.

Audit observed that non utilization/non surrendering of funds occurred due to weak financial controls which resulted in illegal retention of Government money.

When pointed out in July, 2018, the management stated that detailed reply will be submitted after consultation of relevant record and concerned section. However, no progress was shown to audit till date.

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

Audit recommends immediate surrender of unutilized census funds and investigation in the matter for action against the person(s) at fault.

**AIR Para No.10/DC/2017-18**

#### **1.2.1.5 Non-functioning of medical equipment worth millions of rupees**

According to Para 23 of GFR Volume 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.

During visits of sub-ordinate units of DHO Malakand, it was noticed that various medical equipment were lying non-functional in different health centers either due to non-availability of the concerned doctors/ technicians or required repair. Most of the equipment were found locked in the storeroom. Resultantly, community was deprived of their basic health facilities on one hand and the Government from generating revenue on the other hand. Detail is given below:

<b>S.No.</b>	<b>Name of Unit</b>	<b>Non-Functional Items</b>	<b>Qty.</b>
1.	CH Malakand	X-Ray Machine	01
2.	-do-	Ultrasound Machine	01
3.	RHC Julagram	Ultrasound Machine	01
4.	-do-	Dental Unit	01
5.	Cat-D Agra	Dental Unit	01
	Cat-D Thana	Dental Unit	01
	-do-	Anesthesia Machine	01

The irregularity occurred due to lack of interest which resulted in loss to Government and deprived the public from health facility.

When pointed out in August, 2018, the management did not respond to the audit observation despite written and verbal requests.

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

Audit recommends fixing of responsibility besides action against the person(s) at fault.

**AIR Para No.08/DHO/2017-18**

**1.2.1.6 Loss to Government due to misuse of ambulances Rs 1.792 million**

According to Para 10 (i) of GFR Volume-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.

District Health Officer, Malakand drew Rs 2,164,184 on account of POL of ambulances of THQ Dargai and Category D hospitals during Financial Year 2017-18. The local office realized receipts of Rs 371,895 as ambulance charges. While analyzing the expenditure and receipts in the light of cost benefit ratio and principle of proportion, audit held that revenue shortfall of Rs 1,792,109 occurred either due to misuse of ambulances or misappropriation of POL or ambulance receipts. Detail is as under:

S.No.	Name of Unit	POL charges (Rs)	Realized Receipts (Rs)	Shortfall (Rs)
1.	THQ Dargai	1,264,184	245,646	1,018,538
2.	Cat-D Hospitals	900,000	126,249	773,751
<b>Total</b>		<b>2,164,184</b>	<b>371,895</b>	<b>1,792,109</b>

Audit observed that incurrence of huge expenditure against low recovery occurred due to weak financial and internal controls which resulted in loss to Government.

When pointed out in August, 2018, the management replied that the matter will be scrutinized in due course of time and action will be initiated accordingly under intimation to Audit. No progress was intimated till finalization of this report.

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

Audit recommends detailed inquiry into the matter for fixing responsibility on the person (s) at fault for misuse of ambulances or misappropriation of Government revenues and appropriate action.

**AIR Para No.09/DHO/2017-18**

**1.2.1.7 Unauthentic expenditure on account of supply of machinery and equipment - Rs 83.507 million**

According to Para 21 Chapter 3 of KPPRA Rules 2014, the procuring entity may ask for a performance guarantee from the contractor, which shall not exceed 10 percent of the bid value, as would be specified in the standard bid solicitation documents or standard bidding document.

District Health Officer, Malakand received Rs 83,507,260 from D.G Health KP, vide cheque No.12058516 dated 17-05-2018 on account of purchase of Machinery and Equipment for various sub-ordinate health units under jurisdiction during Financial Year 2017-18. However, the management of health department did not produce the relevant record relating to the procurement of the Machinery and Equipment i.e. tender files, agreements, comparative statements, specification of machinery/ equipment, sanction of the competent authority for incurrence of expenditure, contingent bills etc. In the absence of such record the audit could not authenticate the expenditure. Moreover, the suppliers were required to submit performance security @8% of the estimated cost in shape of

bank guarantee which was not done. Hence, possibility of risk associated with the supply of equipment according to specification/ quality/ quantity in absence of performance guarantee could not be ruled out

Audit observed that irregularity occurred due to weak internal and administrative controls which resulted in authentic expenditure and nontransparent use of public funds.

When pointed out in August, 2018, the management replied that the purchase process was carried out at the office to the Director General Health Department KP, hence the relevant record was lying in D.G office. However, the higher ups will be approached in matter and progress will be shown to Audit as and when received. No progress was intimated till finalization of this report.

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

Audit recommends inquiry to probe into the matter for fixing responsibility, ensuring the completeness of the supply of machinery and equipment according to specification under intimation to audit.

**AIR Para No.18/DHO/2017-18**

**1.2.1.8 Unauthentic expenditure on account of PTC Funds – Rs 53.336 million**

According to the Government of KP, Elementary & Secondary Education Department Letter No SO (B&A)1-6/Budget /2-17-18/C.G date 01-11-2017, DEO should keep all the relevant record of Conditional Grant Programme for monitoring an audit purpose.

District Education Officer (Female), Malakand drew and transferred Rs 53,336,150 to the bank accounts of PTCs of various schools as conditional grant for construction of additional classrooms, group latrine and boundary wall during Financial Year 2017-18. The expenditure statement, progress/completion report relating to the works along with supporting documents such as Cash Book, bank

statements, PC-I/ technical sanctions, paid vouchers, APRs, stock registers and other related record duly attested by PTCs officials and the controlling officer were not produced to audit for verification to ascertain quality/ quantity of work.. Detail is given below:

S.No.	Cheque No. & date	Amount (Rs)
1.	0568841/ 04-04-2018	22,810,000
2.	0570528/ 27-06-2018	30,526,150
<b>Total</b>		<b>53,336,150</b>

The irregularity occurred due to weak internal control which resulted in marring transparency in the utilization of PTC Funds.

When pointed out in August 2018, the management replied that the relevant record will be collected from the concerned schools and will be submitted to audit in due course of time. However, no progress was intimated to audit till date.

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

Audit recommends detailed inquiry into the matter for fixing of responsibility for action against the person(s) at fault.

**AIR Para No.06/DEO(F)/2017-18**

**1.2.1.9 Illegal retention of Petty repair and conditional grant – Rs 33.914 million**

According to S. No. A-4 of Finance Department KP Letter No.BO-V/FD/3-10/2006-07 dated 9<sup>th</sup> June 2007, after Administrative Approval and Financial Sanction by the concerned District Government Officers, PTC funds shall be transferred/credited in the bank account of PTCs by the respective District Accounts Office.

District Education Officer (Female), Malakand drew Rs 3,377,000 & Rs 30,526,150 vide cheque No. 0570444 dated 26-06-2018 and No. 0570528 dated

27-06-2018 on account of PTC fund and Conditional Grant respectively during Financial Year 2017-18 and deposited in DEO (Female) designated bank account No. 4004534530 maintained with NBP Batkhela and was unlawfully retained in bank account till the date of audit i.e. 31-08-2018. Hence, the drawl and its retention in the designated bank account was in violation of the above-mentioned procedure and PTC Guidelines.

The irregularity occurred due to weak financial controls and non observance of PTC guidelines which resulted in unauthorized drawl and illegal retention of PTC Funds.

When pointed out in August 2018, the management replied that due to reduction in budget allocation by the Finance Department this office is going to get the approval from Deputy Commissioner Malakand for further adjustment. Reply was not tenable, as per rules the amount was required to be transferred to bank accounts of the concerned PTCs which was not done.

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

Audit recommends immediate transfer of the amount into bank accounts of the concerned PTCs, besides conducting inquiry into the matter for fixing responsibility for action against the person(s) at fault.

**AIR Para No.10/DEO(F)/2017-18**

**1.2.1.10 Non-supply of furniture – Rs 13.916 million**

According to Government of Khyber Pakhtunkhwa, Finance Department Letter No. SO (Dev-I)FD/1-11/E&SE/2016-17 dated 27-02-2018, Education Department will make 50% advance payment to the supplier and clause 3 of the contract agreement requires that the Project Manager Pak-German Wood Working Center, Timergara shall complete the delivery within three months of the advance payment.

District Education Officer (Female), Malakand drew Rs 13,916,450 and made advance payment to Project Manager Pak-German Wood Working Center, Timargara vide cheque No. 1393876 dated 04.04.2018 on account of procurement of furniture for various female middle schools in the District. As per agreement the supply was required to be completed within three months after the payment. However, Delivery challan, supply completion report, copies of stock register duly verified by the Headmistress of the concerned schools and satisfactory inspection report by the purchase committee were not available in the record. Hence, audit holds that supply was not made till date of audit i.e. 31-08-2018.

The irregularity occurred due to weak financial and internal controls which resulted in risk of misappropriation.

When pointed out in August 2018, the management replied that this office is trying for the early inspection of the furniture supplied. Detailed report will be submitted to audit in due course of time. However, no progress was shown to audit till date.

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

Audit recommends inquiry into the matter for fixing responsibility and ensuring immediate supply of furniture besides imposition of penalty for delay in supply.

**AIR Para No.12/DEO(F)/2017-18**

**1.2.1.11 Un-authentic expenditure on account of cost of other store –  
Rs 1.597 million**

According to Para 10 (i) of General Financial Rules Volume 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.

District Director Agriculture, Malakand spent Rs 1,597,060 on account of purchase of seeds, fertilizers, Plants etc during Financial Year 2017-18. Scrutiny of the main stock register revealed that stores were shown issued to various subordinate offices under jurisdiction for further distribution among the registered farmers. However, neither indents were produced to audit nor stock registers along with relevant record of the concerned sub-offices were available on record to verify the actual position and disbursement of seeds, fertilizer, plants to the end users. Furthermore, no demand from Agriculture Officers or field assistants concerned was available on record for purchase of such store. Thus audit could not authenticate the original issue of store and onward distribution of store to the farmers and hence possibility of misappropriation could not be ruled out.

The irregularity occurred due to weak internal controls which marred transparency in the utilization of funds.

When pointed out in August 2018, management did not respond to the audit observation.

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

Audit recommends fixing of responsibility and action against the person(s) at fault.

**AIR Para No.02/DO(Agri)/2017-18**

**1.2.1.12 Irregular retention of money in designated bank account – Rs 1.630 million**

According to Treasury Rule 290, no money shall be withdrawn 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.



During audit of the accounts of the office of District Director Agriculture Malakand for the financial year 2017-18, it was noticed that an amount of Rs 1,630,088 was lying in designated bank account No. 4004538965 maintained with National Bank Batkhela Branch since long. When asked for the details of the amount, it was stated that such amount was lying in the account without claim. Audit is of the view that the amount was unnecessarily drawn from the Government treasury in the past and deposited in the designated account and not disbursed so far and hence needs to be deposited in Government treasury.

The irregularity occurred due to weak financial controls which resulted in risk of misappropriation.

When pointed out in August 2018, the management did not respond to the audit observation despite verbal requests.

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

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

**AIR Para No.05/DO(Agri)/2017-18**

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Loss on account of Compulsory Acquisition Charges- Rs 13.721 million**

According to Section 18(1) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable or the apportionment of the compensation among the persons interested.

Deputy Commissioner Malakand paid Rs 13,721,400 as 25% compulsory acquisition charges while acquiring land for “Construction of 132 KV Station Batkhela” during Financial Year 2017-18. Compulsory acquisition charges were allowed by Deputy Commissioner/ Collector who was not competent to allow the charges. Only the court could allow the said charges as required under section 18(1) of the Land Acquisition Act. Furthermore, neither any written objection, refusal or appeal regarding compensation of land was made to the Deputy Commissioner /Collector/Court by the land owners nor any proceedings was undertaken/carried out under section 20(a)(b) of the Act. The compulsory acquisition charges were allowed without these codal formalities, which needs to be recovered.

The irregularity occurred due to lack of internal controls which resulted in loss to Government.

When pointed out in July, 2018, the management stated that detailed reply will be submitted after consultation of relevant record and concerned section. However, no progress was shown to audit till finalization of this report.

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

Audit recommends recovery of 15% Compulsory Acquisition Charges and action against the person(s) at fault.

**AIR Para No.01/DC/2017-18**

**1.2.2.2 Non depositing of Stamp duty & Registration Fee-Rs 1.029 million**

According to Para 8 & 26 of General Financial Rules Volume-I, it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Deputy Commissioner Malakand collected Rs 1,029,105 on account of stamp duty and registration fee from the land owners while acquiring land for “Construction of 132 KV Grid Station Batkhela” during Financial Year 2017-18. However, the deducted amount was retained in the designated bank account of Sub-Registrar concerned instead of depositing into Government treasury under proper head of accounts. Detail is given below:

S.No.	Particular	Amount (Rs)
1.	Stamp Duty	686,070
2.	Registration Fee	343,035
	<b>Total</b>	<b>1,029,105</b>

The irregularity occurred due to weak internal and financial controls which resulted in illegal retention of government revenues.

When pointed out in July, 2018, the management replied that the amount will be deposited into proper head of accounts through challan. However, no progress was shown to audit till finalization of this report.

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

Audit recommends immediate depositing of stamp duty and registration fees amount into Government treasury under proper head of accounts and action against the person (s) at fault.

**AIR Para No.02/DC/2017-18**

### **1.2.2.3 Illegal collection on account of Service Charges - Rs 1.372 million**

According to Para 8 & 26 of General Financial Rules Volume-I, it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Deputy Commissioner Malakand collected Rs 1,372,140 from PESCO on account of service charges during acquisition of land for “Construction of 132 KV Grid Station Batkhela” and was retained in “Revenue Deposit” head of accounts i.e G-11215. Audit is of the view that there is no provision in the rules regarding collection of such service charges which needs justification.

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

When pointed out in July, 2018, the management stated that detailed reply will be submitted after consultation of relevant record and concerned section. However, no progress was shown to audit till date.

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

Audit recommends that the amount under observation should be deposited into Government Treasury under proper head of accounts and action against the person (s) at fault.

**AIR Para No.03/DC/2017-18**

### **1.2.2.4 Unnecessary retention of Government money - Rs 2.685 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.

Deputy Commissioner Malakand received Rs 83,254,250 from Provincial Government for the acquisition of land for “Construction of Hero Shah Irrigation Scheme’ in March, 2015. Out of the total amount Rs 80,569,000 was paid to the land owners Financial Year 2016-17 making savings of Rs 2,685,250. The balance amount was retained in the designated bank account of Tehsildar concerned till date of audit instead of depositing into proper head of accounts as savings.

Unnecessary retention of savings occurred due to weak internal controls which resulted in blockage of Government money.

When pointed out in July, 2018, the management stated that detailed reply will be submitted after consultation of relevant record and concerned section. However, no progress was shown to audit till date.

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

Audit recommends that the balance amount needs to be returned to the Provincial Government and action against the person(s) at fault.

**AIR Para No.07/DC/2017-18**

**1.2.2.5 Overpayment on account of Health Professional and Conveyance Allowances – Rs 1.160 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter No. FD (SOSR-II) 8-18/2016 dated 07/01/2016, Health Professional allowance shall not be admissible during earned leave, study leave, and EOL. According to Accountant General Khyber Pakhtunkhwa letter No. Computer/HR-LAB/C/203 dated 04-08-2011, Conveyance Allowance is not admissible to Government servants during the period of earned leave.

District Health Officer, Malakand overpaid Rs 1,159,705 on account of Health Professional Allowance and Conveyance Allowance to doctors/ other staff for which they were not entitled being on earned leave during the said period. Detailed is given at annexure-3.

The irregularity occurred due to weak internal control which resulted in loss to Government.

When pointed out in August, 2018, the management replied that recovery will be made from the concerned officials and progress will be shown to audit in due course of time. No progress was intimated till finalization of this report.

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

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

**AIR Para No.01/DHO/2017-18**

**1.2.2.6 Loss to Government due to non-deduction of HRA, 5% maintenance charge & Conveyance Allowance – Rs 2.719 million**

According to the Government of KP, Finance Department letter No. FD(SR-II) 8-2170 date 20-11-1983 and No. FD(SOSR-II) 8-52/2013 date 02-04-2013, a civil servant who is provided official accommodation within the office premises will not be entitled to House Rent Allowance and conveyance allowance. According to AG Khyber Pakhtunkhwa letter No Computer/HR-Lab/CIC/203 dated 04-08-2011, Government servants who reside within the office premises are not entitled for Conveyance Allowance.

During Financial Year 2017-18, District Health Officer, Malakand did not deduct House Rent Allowance, 5% maintenance charges & Conveyance Allowance from the pay of those employees to whom Government accommodations were allotted in the concerned units/ within the premises where they performed duty. Due to non-deduction of HRA, Conveyance Allowance &

5% maintenance charges, Government sustained a loss of Rs 2,719,290. Detailed is given at annexure-4.

The irregularity occurred due to weak internal and financial controls which resulted in loss to Government.

When pointed out in August, 2018, the management did not respond to the audit observation despite written and verbal requests.

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

Audit recommends immediate stoppage of the allowances, recovery and action against the person(s) at fault.

**AIR Para No.02/DHO/2017-18**

#### **1.2.2.7 Non deposit of Government Revenue – Rs 1.374 million**

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

During 2016-17, District Health Officer Malakand collected Rs 20,085,994 from various sub-ordinate health units on account of OPD, admission fee, X-Ray, Laboratory and Ambulance etc. Out of the total collection, the management deposited Rs 18,712,154 into proper head of accounts as evident from the 'Receipts Reconciliation Statement' for the month of June 2018, whereas the remaining amount of Rs 1,373,840 was not deposited into Government Treasury till the date of audit i.e August 2018.

Audit observed that non deposit of receipts into Government Treasury occurred due to weak internal controls, which resulted in illegal retention of public money and loss to the Government.

When pointed out in August, 2018, the management replied that the amount under observation will be deposited into Government treasury and

progress will be shown to audit in due course of time. No progress was intimated till finalization of this report.

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

Audit recommends immediate deposit of collected revenues into treasury under proper head of accounts, besides action against the person(s) at fault.

**AIR Para No.05/DHO/2017-18**

**1.2.2.8 Overpayment on account of HPA and NPA - Rs 1.296 million**

According to Government of KPK, Finance Department (Regulation Wing) Notification No FD(SOSR-II) 8-18/2016 dated 07-01-2016, the rate of Health Professional Allowance for Medical Officer/ Dental Surgeon in District Malakand has been fixed as Rs 62,000 & Rs 72,000 for Urban & Rural area respectively w.e.f 01.01.2016. In terms of Para 14 of Government of Finance Department letter No. FD(SR-1)-67/83 dated 24.08.1983, NPA is not allowed to doctors who are doing private practice.

According to Government of Khyber Pakhtunkhwa, Finance Department (Regulation Wing) letter No. FD (SORR-II)/8-18/2016-17 dated 28.08.2017, endorsed to all DAOs of KPK vide Accountant General KPK office letter No. H-24 Master Circulation /HPA/2017-18/297 dated 13.09.2017, Health Professional Allowance @ Rs 10,000 per month is only admissible to those paramedics who are in BPS-12 either in Health Department or MTI's in Khyber Pakhtunkhwa and not admissible to EPI Technicians in BPS-06.

During financial year 2017-18, District Health Officer, Malakand overpaid Rs 240,000 to two (02) doctors performing duty in THQ Dargai (Urban Area) on account of Health Professional Allowance. Despite the fact that THQ is located in urban area, the doctors were allowed HPA at rural rate of Rs 72,000 per month instead of urban rate at Rs 62,000/ month. Detail is given below:



Name of Dr.	Desig:	HPA admissible (Rs)	HPA Drawn (Rs)	Excess drawl (Rs)	Overpayment (Rs)
Aathal Khan	M.O	62,000	72,000	10,000	120,000
Aziz Ahmad	-do-	-do-	Do	-do-	120,000
<b>Total</b>					<b>240,000</b>

Moreover, DHO, Malakand paid Rs 456,000 on account of Non Practicing Allowance to various doctors for which they were not entitled as they were doing practice in private clinics. Detail is given at annexure-5(i).

Furthermore, Rs 600,000 was paid on account of Health Professional Allowance to EPI technicians in BPS-06 for which they were not entitled as per Finance Department Khyber Pakhtunkhwa letter No. referred to above. Detail is given at annexure-5(ii).

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

When pointed out in August, 2018, the management replied that after scrutiny of the relevant record, action will be initiated against the concerned officials and progress will be shown to Audit. However, no progress was intimated to audit till finalization of this report.

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

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

**AIR Para No.07,15&19/DHO/2017-18**

**1.2.2.9 Overpayment on account of Conveyance Allowance – Rs 1.415 million**

According to Government of KP, Finance Department letter No. FD(PRC)1-1/2011 dated 19-07-2011 endorsed by the Accountant General Khyber Pakhtunkhwa vide letter No. Computer/HR-LAB/C/203 dated 04-08-2011, Conveyance Allowance is not admissible to Government servants during winter and summer vacations.

District Education Officer (Female), Malakand overpaid Rs 1,415,062 on account of Conveyance Allowance to teachers posted in various schools under jurisdiction during earned leave and winter vacations 2017-18 for which they were not entitled. Detail is given at annexure-6.

The irregularity occurred due to weak internal and financial controls which resulted in loss to the Government.

When pointed out in August, 2018, the management replied that the recovery will be made from the concerned in next month and progress will be shown to audit. However, no progress was intimated to audit till date.

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

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

**AIR Para No.01/DEO(F)/2017-18**

### 1.3 Tehsil Municipal Administrations Batkhela/Dargai

#### 1.3.1 Irregularities and Non-Compliance

##### 1.3.1.1 Non submission of Accounts of Local Government by TMA Batkhela –Rs129.201million

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local Governments in the district separately for receipts from the Government and local resources and send a copy to Government, Accountant General and Nazim.

During Financial Year 2017-18, Tehsil Municipal Officer Batkhela did not submit the accounts of receipts recovered from the Government and own resources amounting to Rs129,201,369 for consolidation of receipts' accounts by DAO Malakand as required in the above quoted rules. Detail is given below:

S. No.	Particulars	Amount (Rs)
1.	Receipts from own Source	26,892,025
2.	Receipts from Government	102,309,344
<b>Total</b>		<b>129,201,369</b>

Non-submission of accounts occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District Malakand.

When pointed out in November, 2018. The management stated that the receipt record is regularly kept in PLA and its reconciliation with the DAO has been carried out regularly at the end of each month. Reply was not tenable as the District Malakand Financial Statements did not bear any disclosure of TMA receipts information.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

**AIR Para No.01/TMA-Batkhela/2017-18**

**1.3.1.2 Irregular award of contract for repair of transformers -  
Rs .151million**

According to Government of KP, Local Government & Rural Developmental Department, Peshawar letter No. 24-05-2016, PESCO will carry out repair of transformers in their approved workshops.

According to Chapter-III, Para “D” of Pakistan Water and Power Development Authority (WAPDA) for Fixed Assets, damaged transformers are received at WAPDA's Transformer Reclamation Workshops for repair. The value of serviceable and/or reusable parts of the damaged transformers will be credited to the Accounting Unit where the transformer originally came from. The repaired transformers will be sent back to the Regional Stores at standardized prices derived from the Computerized Store Inventory System (CSIS).

During Financial Years 2017-18 Tehsil Municipal Officer Batkhela paid Rs 2,150,500 to a contractor for repair of transformer in PK-99 Malakand. Audit holds that the transformer is the property of WAPDA and the responsibility of its repair rests with the WAPDA. Thus the payment on account of repair charges through contractor was unauthorized and chance of double drawl of fund from the public exchequer on the same work could not be ruled out.

Irregular award of contract of repair of transformers and expenditure thereon occurred due to weak internal control which resulted in loss to Council.

When pointed out in November, 2018. The management stated that detailed reply would be furnished after scrutiny of the record. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends fixing of responsibility for action against the person(s) at fault.

**AIR Para No.08/TMA-Batkhela/2017-18**

**1.3.1.3 Non submission of Accounts of Local Government by TMA Dargai – Rs 249.890 million**

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local Governments in the district separately for receipts from the Government and local resources and send a copy to Government, Accountant General and Nazim.

During Financial Year 2017-18, Tehsil Municipal Officer Dargai, Malakand did not submit the accounts of receipts recovered from the Government and own resources amounting to Rs 249,890,498 for consolidation of receipts' accounts by DAO Malakand as required in the above quoted rules. Detail is given below:

S. No.	Particulars	Amount (Rs)
1.	Receipts from own Source	46,455,457
2.	Receipts from Government	203,435,041
	<b>Total</b>	<b>249,890,498</b>

Non-submission of accounts occurred due to lack of accounting procedure, which caused non-reflection of financial information in the financial statements of the District Malakand.

When pointed out in November, 2018. The management did not respond to the audit observation.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends consolidation of TMA accounts in District Financial Statements, fixing responsibility and action against the person(s) at fault.

**AIR Para No.01/TMA-Dargai/2017-18**

**1.3.1.4 Irregular expenditure without Technical sanction - Rs 21.610 million**

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

During Financial Year 2017-18, Tehsil Municipal Officer Dargai, Malakand awarded 11 no's of developmental schemes of Rs 68,662,000 to various contractors, out of which expenditure of Rs 21,610,000 was incurred without obtaining Technical Sanction of the schemes as per detail given at Annexure-7.

Audit observed that execution of schemes without technical sanction occurred due to weak internal & financial controls which compromised the standard of development work.

When pointed out in November 2018. Management replied that Technical Sanction will be accorded from the competent authority accordingly. The reply is not tenable as a copy of TS was not provided till finalization of this report.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends obtaining of technical sanction and action against the person(s) at fault.

**AIR Para No.03/TMA-Dargai/2017-18**

### **1.3.2 Internal Control Weaknesses**

#### **1.3.2.1 Non recovery of long outstanding dues from the Contractors – Rs 8.330 million**

According to Para 28 of GFR Volume 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.

During scrutiny of accounts records of Tehsil Municipal Office Batkhela, it was observed that an amount of Rs. 8,329,924 was outstanding against different Contractors under various receipt heads since 2007-08. TMA Batkhela neither imposed 2% penalty nor recovered the outstanding dues as per detail given at annexure-8.

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

When pointed out in November, 2018. The management stated that District Administration has so many times been requested to recover the outstanding amount. Reply was not cogent as the department failed to recover the amount.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

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

**AIR Para No.03/TMA-Batkhela/2017-18**

### 1.3.2.2 Non-achievement of receipt target – Rs1.604 million

According to Para 2 of the policy guidelines of contracts vide LG & RDD Local Council Board letter No. AO-II/LCB/6-11/2017 dated 20-02-2017, the Local Council shall fix different dates in one advertisement for auction of the contract of local taxes. If no reasonable bid is offered then another advertisement be got published in the renowned and widely circulated newspapers through Information Department. The same practice shall continue to achieve the maximum increase of 20% over the last year approved bid/income.

During Financial Year 2017-18, Tehsil Municipal Officer Batkhela recovered an amount of Rs1,948,460 from the local contract “Cattle Fair Batkhela” instead of Rs3,552,000 as the minimum target of receipts should be at least 20% higher than the previous Financial Year 2016-17. Non achieving the receipt target resulted in a loss of Rs1,603,540 to the Council during 2017-18. Detail is as under:

Income for 2016-17	Minimum Target for 2017-18	Actual Income for 2017-18	Net Loss (Rs)
2,960,000	3,552,000	1,948,460	1,603,540

Non-achievement of receipt targets occurred due to weak financial management and lack of management interest in realizing the public revenue which resulted in loss to Council.

When pointed out in November, 2018. The management stated that the said contract was eight times advertised. Reply was not convincing as the department did not produce the relevant record in support of its reply.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends fixing of responsibility for action against the person(s) at fault.

**AIR Para No.04/TMA-Batkhela/2017-18**



**1.3.2.3 Non-recovery of NOC and annual & registration fee from petrol & CNG stations- Rs 6.950 million**

According to Local Government Department Khyber Pakhtunkhwa letter NO.AO/LCB/2 15, 2008 dated 16.04.2008, the NOC fee for petrol and CNG stations is Rs 50,000 and annual fee is Rs 25,000.

During Financial Year 2017-18, Tehsil Municipal Officer Batkhela did not recover Rs 6,950,000 on account of NOC fee and annual registration fee from the owners of different CNG and petrol pump stations under its jurisdiction. Detail is given below:

Particulars	NOC Fee (Rs)	Annual Fee (Rs)	Total (Rs)
Old Arrears	1,350,000	4,900,000	6,250,000
Arrears for 2017-18	0	700,000	700,000
<b>G. Total</b>	<b>1,350,000</b>	<b>5,600,000</b>	<b>6,950,000</b>

Non recovery of NOC and registration fee occurred due to lack of management interest in realizing Council revenues and weak internal control, which resulted in loss to the Council.

When pointed out in November, 2018. The management stated that reply will be furnished after scrutiny of the record. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends recovery of NOC and registration fee from the concerned and action against the person(s) at fault.

**AIR Para No.05/TMA-Batkhela/2017-18**

**1.3.2.4 Non-recovery of outstanding dues 249,750 and non-imposition of penalty on late deposit of monthly installments - Rs 1.186 million**

According to Para 07 of Policy guidelines for the auction of local contract, issued by the Local Government & Rural Development Department for the year 2017-18, 02% penalty per day will be liable on contractor/Firm for the late deposit of the monthly installment.

During Financial Year 2017-18, TMO Dargai, Malakand awarded the contract of Suzuki Car Parking Skhakot and sign board for Rs 894,000 and Rs 400,000 respectively to the contractors. The contractors did not deposit the monthly installment of Rs 249,750 in the stipulated period of time till November 2018 as per detail below:

S. No.	Contract name	Amount Due (Rs)	Amount Deposited (Rs)	Difference (Outstanding dues (Rs))
1	Suzuki Car Parking Skhakot	894,000	748,000	146,000
2	Sign board	400,000	296,250	103,750
<b>Total</b>				<b>249,750</b>

Furthermore, TMA was required to impose penalty of Rs. 1,186,021 on late deposit of installments. The local office failed to recover long outstanding dues and recover the penalty accordingly. Detail is given at annexure-09.

The irregularity occurred due to weak internal and financial controls which resulted in loss to the TMA.

The irregularity was pointed out in November 2018. Management replied that the outstanding amount and penalty imposed therein will be recovered from the defaulting contractors. Reply was not tenable as recovery of outstanding dues and penalty was not intimated till finalization of this report.

Request for convening DAC meeting was made in December, 2018. However, DAC meeting was not conducted till finalization of this report.

Audit recommends immediate recovery of outstanding dues and penalty thereof besides action against the person(s) at fault.

**AIR Para No.02/TMA-Dargai/2017-18**

## **1.4 AD LGE & RDD and Village/ Neighborhood Councils Malakand**

### **1.4.1 Irregularity/Non-compliance**

#### **1.4.1.1 Loss due to unauthorized purchase of official vehicles beyond entitlement – Rs 1.725 million**

According to the Government of Khyber Pakhtunkhwa, Local Government Elections & Rural Development Department Notification No. SOG(LG)7-1/ Misc:/2016/Vol-II dated 08-08-2016 and Government of Khyber Pakhtunkhwa, Administration Department No. SOT (AD)3-20/2013 dated 07-10-2015, Assistant Engineer/ Officer in BS-17 was entitled for 800 CC/ Suzuki Bolan Van.

Assistant Director LGE & RDD, Malakand spent Rs 2,625,000 on purchase of Toyota Hilux 4X2 2500 CC Single Cabin vehicle for Assistant Engineer LGE & RDD Malakand during Financial Year 2017-18 whereas the said officer was entitled for 800 CC Car i.e Suzuki Bolan, maximum cost of which was Rs 900,000. Audit observed that not only the purchase was unauthorized but also caused loss of Rs 1,725,000 (Rs 2,625,000 – Rs 900,000).

The irregularity occurred due to lack of administrative and internal controls which resulted in loss to the government.

When pointed out in December 2018, the management stated that detailed reply would be submitted in due course of time. However, no reply was furnished 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 fixing of responsibility for action against the person (s) at fault.

**AIR Para No.01/AD LGE&RDD/2017-18**

#### **1.4.1.2 Non acquisition/mutation of land-Rs 1.527 million**

According to section 11-B of Land Acquisition Act 1894, the whole process of acquisition of land should be completed within a period of six months from the date of notification under section 4, or where it is not completed within the stipulated period, the reason for delay shall be explained by the Collector in his award, which, if not satisfactory, may hold him personally responsible for the delay and may result in disciplinary proceedings against him

Assistant Director LGE & RDD, Malakand paid Rs 1,527,831 vide cheque No. 61851162 dated 04/04/2018 to Deputy Commissioner Malakand on account of acquisition of land for public road/street at Chapai UC Thana Bandajat but the land was not acquired till the date of audit i.e December 2018. The land needs to be acquired and mutated in the name of acquiring department.

The irregularity occurred due to weak internal controls which resulted in risk of loss to government assets in case of non mutation of land, besides legal disputes/litigations.

When pointed out in December 2018, the management stated that the competent authority would be contacted and progress would be intimated to audit. However, no progress in the matter was intimated 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 acquisition/mutation of land, besides action against the person(s) at fault.

**AIR Para No.02/AD LGE&RDD/2017-18**

### **1.4.1.3 Non submission of Accounts of Local Government by Village/ Neighborhood Councils – Rs 5.458 million**

According to section 36(2)(c&d) read with section 36(3) of Local Government Act 2013, the Village/Neighborhood Accountant shall maintain the accounts of Village/Neighborhood Council and submit to DAO concerned for consolidation of the accounts of local governments in the districts separately for receipts from the Government and local resources.

During audit of accounts of VCs/NCs Malakand for the Financial Year 2017-18, it was observed that Secretaries of 10 Village/ Neighborhood Councils did not submit the account of receipts from the Government and own resources amounting to Rs 5,457,901 for consolidation of receipts' accounts by DAO Malakand as required above. Detail is given at annexure-10.

The irregularity occurred due to lack of accounting procedure, which caused non reflection of financial information in the financial statements of the District.

When pointed out in December 2018, the management replied that accounts will be submitted to AD LGE&RDD Malakand for onward submission to DAO and progress will be shown to audit soon. However, no progress was intimated 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 consolidation of Village Council accounts in District Financial Statements and fixing responsibility for action against the person(s) at fault.

**AIR Para No. 03, 02, 02, 03, 03, 03, 02, 02, 02 & 02/AD LGE&RDD/2017-18**

## **1.4.2 Internal Control Weaknesses**

### **1.4.2.1 Loss to government due to non-adjustment of income tax – Rs 2.514 million**

According to Finance Department Khyber Pakhtunkhwa letter NO.SO(Dev-II) FD/12-6/12-13 dated 20.06.2013, the CSR includes Income Tax which is in-built in the item rates and the payment to contractors on CSR basis with built provision of income tax without adjustment in their invoices is overpayment by the amount equal to deductible income tax.

During audit of accounts of VCs/NCs Malakand for the Financial Year 2017-18, it was observed that Secretaries of 10 Village/ Neighborhood Councils, paid Rs 30,629,931 to various contractors for execution of different development schemes. However, income tax @7.5% was not adjusted/ deducted in contractor's bill which caused overpayment and consequent loss to the government of Rs 2,513,992. Detail is given at annexure-11.

The irregularity occurred due to weak internal and financial controls, which resulted in loss to Government.

When pointed out in December 2018, the management replied that the matter will be taken up with the higher ups for clarification and progress will be shown to audit. Reply was not satisfactory, income tax which built-in in the rats was required to be deducted from the bills of the contractor.

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 of income tax and action against the person(s) at fault

**AIR Para No. 01, 01, 01, 01, 01, 01, 01, 01 & 01/AD LGE&RDD/2017-18**

## ANNEXURE

### Annexure-1

### MFDAC

(Rs in million)

Sr. No.	AIR No	Department	Caption	Amount
1.	4	DC	Non deposit of Bank profit into Government Treasury	0.587
2.	5	DC	Non-disbursement of fund in connection with Land Acquisition	1.598
3.	6	DC	Non conversion of current bank accounts into PLS and loss to exchequer	0
4.	9	DC	Non Reconciliation of Receipts	2.189
5.	11	DC	Un-authorized release of additional grant without token money in the original grant	1.40
6.	12	DC	Unauthentic and Irregular re-appropriation of fund-	2.70
7.	01	DEO (M)	Overpayment on account of Conveyance Allowance	0.225
8.	03	DEO (M)	Non conversion of current bank accounts into PLS and loss to exchequer	0
9.	04	DEO (M)	Excess drawl on account of Petty Repair and CRC	0.400
10.	06	DEO (M)	Wasteful expenditure on account of pay and allowances	0
11.	07	DEO (M)	Non deposit of Bank profit into Government Treasury	0.310
12.	08	DEO (M)	Non-recovery of income tax and sales tax on auction	0.265
13.	09	DEO (M)	Non recovery of Scout and Red Crescent Funds	0.033
14.	02	DEO (F)	Overpayment on account of pay & allowance during leave without pay	0.178
15.	03	DEO (F)	Illegal retention of student stipends	0.487
16.	04	DEO (F)	Unauthorized drawl out of Girls Guide Fund	0.480
17.	05	DEO (F)	Loss due to non conversion of Current Bank Account into PLS Mode	0
18.	06	DEO (F)	Excess drawl on account of Stipends	0.201
19.	08	DEO (F)	Unauthorized drawl and doubtful disbursement of PTC fund	0.400
20.	09	DEO (F)	Excess drawl on account of PTC fund	0.100
21.	11	DEO (F)	Doubtful and unauthentic disbursement of stipend	70.883
22.	13	DEO (F)	Irregular retention of money in designated bank	0.366

			account –Rs 365,866	
23.	03	DHO	Non imposition of penalty on late supply of equipment & medicines	0.110
24.	04	DHO	Overpayment due to inadmissible payment of Sales Tax	0.188
25.	06	DHO	Loss due to Illegal occupation of residential accommodation without rent	0.180
26.	10	DHO	Unauthentic realization and non deposit of training fees	0
27.	11	DHO	Non conversion of current bank accounts into PLS and loss to exchequer	0
28.	12	DHO	Non collection of government receipts	0.257
29.	14	DHO	Loss due to Illegal occupation of Doctor Bungalow	0.240
30.	16	DHO	Loss to Government due to Non-auction/ non surrender of condemned vehicles	0
31.	17	DHO	Loss due to less deduction on account of DPR fund on supply of Equipment	0.120
32.	01	DO Agriculture	Non-deposits of sales proceeds of Plants	0.032
33.	03	DO Agriculture	Non conversion of current bank accounts into PLS and loss to exchequer	0
34.	04	DO Agriculture	Non-recovery of sales tax on purchase of plants	0.033
35.	06	DO Agriculture	Unauthorized drawl on a/c of pay & allowances for absence period	0.330
36.	02	TMA Batkhela	Irregular payment of Pay and Allowances in cash –	32.326
37.	06	TMA Batkhela	Non recovery of Water Charges	0.395
38.	07	TMA Batkhela	Non-Imposition of penalty for non-completion of works	0.325
39.	09	TMA Batkhela	Blockage of developmental fund- Rs 12 million	12.000
40.	04	TMA Dargai	Non deduction of income and sales tax on purchase of sports items	0.619
41.	05	TMA Dargai	Overpayment due to allowing excess quantity than required	0.163
42.	06	TMA Dargai	Non-recovery of rent of shops	0.161
43.	03	AD LG&RDD	Non surrender of saving	0.122
44.	04	AD LG&RDD	Non supply of furniture	<b>0.075</b>
45.	05	AD LG&RDD	Loss due to missing of office stabilizer	0.023
46.	02	VC Chishti Baba	Non conversion of current account into saving account	0
47.	04	VC Chishti Baba	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.052
48.	03	VC Ghawar Kaly	Non deposit of Bank profit into Government Treasury	0.033



49.	04	VC Ghawar Kaly	Non-deposit of stamp duty and DPR Fund	
50.	02	NC Ibraheem Khiel	Non deposit of Bank profit into Government Treasury	0.021
51.	03	NC Ibraheem Khiel	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.023
52.	02	VC Inzergai	Overpayment due to non-deduction of voids	0.029
53.	04	VC Inzergai	Non deposit of Bank profit into Government Treasury	0.60
54.	05	VC Inzergai	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.022
55.	02	VC Jabban	Loss to government due to non-utilization of available earth	0.017
56.	04	VC Jabban	Non deposit of Bank profit into Government Treasury	0.040
57.	05	VC Jabban	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.028
58.	02	VC Kama Agra	Overpayment due to non-deduction of voids	0.030
59.	04	VC Kama Agra	Non deposit of Bank profit into Government Treasury	0.017
60.	05	VC Kama Agra	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.029
61.	03	VC Koper Khas	Non deposit of Bank profit into Government Treasury	0.042
62.	04	VC Koper Khas	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.040
63.	03	VC Kotkay	Non conversion of current account into saving account	0
64.	04	VC Kotkay	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.038
65.	03	NC Maizara	Non conversion of current account into saving account	0
66.	04	NC Maizara	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.023
67.	05	NC Maizara	Non-imposition of penalty	0.087
68.	03	VC Sharif Abad	Non conversion of current account into saving account	0
69.	04	VC Sharif Abad	Non deposit/ non deduction of stamp duty, DPR Fund and professional tax	0.042

**Annexure-2**

**Para No. 1.2.1.1**

**Detail of expenditure incurred by PTC**

<b>S.No.</b>	<b>Cheque No. &amp; date</b>	<b>Particular</b>	<b>Amount (Rs)</b>
1.	0505156/ 18-12-2017	CRC & Petty Repair	10,072,000
2.	0569574/ 02-06-2018	-do-	10,072,000
3.	0569020/ 02-05-2018	C/Grant (Addl: C/Rooms)	85,497,000
4.	0570043/ 20-06-2018	Distt: ADP (Unifor/Sports items, etc)	2,500,000
5.	1393237/ 25-01-2018	Play Area	1,440,000
6.	1394989/ 20-06-2018	-do-	1,920,000
7.	1394458/ 21-05-2018	Maintenance of Play Grounds	369,000
8.	0505152/ 18-01-2018	Prize of Position Holders	5,607,000
	0505155/ 18-01-2018	Uniform	3,107,000
<b>Total</b>			<b>120,584,000</b>

**Annexure-3****Para No. 1.2.2.5****Detail of non-deduction of Health Professional Allowance**

<b>S.No.</b>	<b>Name</b>	<b>Designation/BPS</b>	<b>Duration of Leave</b>	<b>( From – to)</b>	<b>Conveyance Allowance (Rs)</b>	<b>HPA (Rs)</b>
1	Dr.Saud Adil	MO-17	30	9.7.18 to 7.8.18	5000	72000
2	Dr.Said Zaman	MO-17	30	14.2.18 to 16.3.18	5000	72000
3	Dr.Nawsheen	WMO-17	45	04.12.17 to 17.01.18	7500	108000
4	Shaukat ali	Sr.Phc,Tech(MP)16	15	5.4.18 to 20.4.18	2500	5000
5	Fazila Bibi	C/N-16	45	1.7.17 to 14.8.17	7500	15000
6	Rukhsana	C/N-16	45	12.3.18 to 25.4.18	7500	15000
7	Iram Shaheen	C/N-16	45	20.2.17 to 4.4.17	7500	15000
8	Rukhsana	C/N-16	45	1.8.17 to 14.10.17	7500	15000
9	Tasneem begum	C/N-16	90	1.1.18 to 31.3.18	15000	30000
10	Razia	C/N-16	45	1.12.17 to 15.1.18	7500	15000
11	Humaira Begum	C/N-16	45	1.12.17 to 15.1.18	7500	15000
12	Farida Begum	C/N-16	30	15.7.18 to 16.8.18	5000	10000
13	Rukhsana ijaz	C/N-16	45	26.1.18 to 5.3.18	7500	15000
14	Shabnum Ibrar	C/N-16	45		7500	15000
15	Hayat Samaar	C/N-16	45	4.6.17 to 9.8.17	7500	15000
16	Jehan Zeb	PHC,Tech(MP)/12	15		1428	5000
17	AnwarUllah	MT/12	90	1.7.17 to 30.9.17	8568	30000
18	Jehangir Shah	PHC,Tech(MP)/12	19		1808	6333
19	Razmin Gul	LHV/14	120		11424	40000
20	zafar Khan	LHV/14	15	8.4.18 to 22.4.18	1428	5000
21	Samina	LHV/14	45	1.6.18 to 14.7.18	4284	15000
22	Naheed Qamar	LHV/12	20	17.1.18.to 5.2.18	1904	6666
23	Safia	.PHC Tech:/12	20	17.1.18.to 5.2.18	1904	6666

24	Tasleem Begum	LHV/12	30	19.2.18 to 20.3.18	2856	10000
25	Aurang Zeb	Phc ,tech(MP)	60	18.12.17 to 18.2.18	5712	20000
26	Ihsan Ullah	Rardiology/12	40	6.2.18 to 17.3.18	3808	1333
27	Fazal Amin	MT-12	40	10.3.18 to 18.4.18	3808	1333
28	Farzana Javid	PHc Tech: MP/12	15	14.12.17 to 28.12.17	1428	5000
29	Rab Nawaz	Dhobi/4	120	18.12.17 to 16.4.18	7140	0
30	Bacha Haram	Dai/4	20	17.1.18.to 5.2.18	1190	0
31	Amina	Dai/4	30	15.6.18 to 14.7.18	1785	0
32	Anwar Saeed	Phar-12	25		2380	8333
33	Nek Amal Bacha	W/o	60	1.12.17 to 31.1.18	5712	20000
34	Qadar Gul	Chowkidar/3	30		2856	10000
35	Sajjad Ali	Pathh-12	15	14.5.18 to 28.5.18	1428	5000
36	Abdul salam	Ct-Dental-12	30	17.5.18 to 15.6.18	2856	10000
37	Muhammad Nisar	Beshti-4	15	26.4.18 to 11.5.18	892	0
38	Mansoor Ali	Ct-Sur-12	120	23.4.18 to 20.8.18	11424	40000
39	Umar Farooq	MT-14	90	17.4.18 to 16.7.18	8568	30000
40	Bakhti Lal	Dai/05	15	2.4.18 to 16.4.18	966	0
41	Muhammad Iqbal	Pathh-12	20	10.4.18 to 29.4.18	1904	6666
42	Gohar Ali	Phc ,tech(MP)	90	20.3.18 20.6.18	8568	30000
43	Inam Ullah	Path-12	30	7.6.18 to 6.7.18	2856	10000
44	Umra Khan	Phc ,tech(MP)	28	28.5.18 to 24.6.18	2665	9333
45	Shaheen	FMT-12	31	28.5.18 to 27.6.18	2951	10333
46	Nisar Muhammad	Phc ,tech(MP)	25	18.4.18 to 2.5.18	2380	8333
46	Farman Ali	Path-12	30	26.3.18 to 26.4.18	2856	10000
47	Dawar Khan	Phc ,tech(MP)	20	28.3.18 to 17.3.18	1904	6666
48	Nagina Jamal	.PHC Tech:/12	20	1.2.18 to 20.2.18	1904	6666
49	Imtiaz	Mt-12	30	26.12.17 to 24.1.18	2856	10000
50	Zafar Khan	Phc ,tech(MP)12	20	29.12.17 to	1904	6666

				18.1.18		
51	Shahnaz Gohari	Phc ,tech(MP)12	25	1.1.18 to 25.1.18	2380	8333
52	Ijaz Ali	Phc ,tech(MP)12	25	21.10.17 to 14.11.17	2380	8333
53	Bakht Sultana	Dai-5	25	8.12.17 to 2.1.18	1610	0
54	Tabassum Naheed	Phc ,tech(MP)	30	4.12.17 to 3.01.18	2856	10000
55	Noor Zaman	Phc ,tech(MP)	60	1.10.17 to 30.11.17	5712	20000
56	Nazma	Phc ,tech(MP)	45	5.9.17 to 20.10.17	4284	15000
57	sana Ullah	Sweeper	20	5.7.17 to 25.7.17	1190	0
58	samina Saeed	Phc ,tech(MP)12	20	20.12.17 to 8.1.18	1904	6666
59	Muhammad Diyar	W/o	120	20.1.18 to 19.5.18	7140	0
60	Mian fazal Shah	Chowkidar/3	30	22.3.18 to 21.4.18	1785	0
61	Dr.Saud Adil	MO-17	30	9.7.18 to 7.8.18	5000	72000
	<b>Total</b>				<b>274,045</b>	<b>890,659</b>

**Annexure-4**

**Para No. 1.2.2.6**

**Detail of non-deduction of HRA, conveyance Allowance**

S.No.	Name	Designation	Basic Pay	House Rent Allowance	Conveyance Allowance	5% M/charges	S. Total/month	G. Total (2017-18)
1.	Muhammad Idrees	M.O	32,670	2,955	5,000	1,634	9,589	115,068
2.	Niaz Wali	M.T	40,920	1,476	2,856	2,046	6,378	76,536
3.	Musarrat Begum	L.H.V	35,400	-	-	1,770	1,770	21,240
4.	Nafees Ara	L.H.V	30,600	-	-	1,530	1,530	18,360
5.	Safia Babi	L.H.V	34,440	-	-	1,722	1,722	20,664
6.	Raheem Khan	M.O	30,370	-	-	1,519	1,519	18,228
7.	Tasleem Akhtar	L.H.V	31,560	-	-	1,578	1,578	18,936
8.	Asad Ullah	M.O	32,670	2,955	5,000	1,635	9,590	115,080
9.	M.Sohail Khan	M.O	34,970	2,955	5,000	1,750	9,705	116,460
10.	Usman Khan	M.O	30,370	2,955	5,000	1,520	9,475	113,700
11.	Fakhr-e-Aman	M.O	32,670	-	-	1,635	1,635	19,620
12.	Ameer Zeb	M.O	32,670	-	-	1,635	1,635	19,620
13.	M.Naeem	M.O	34,970	-	-	1,750	1,750	21,000
14.	Fahmeeda	L.H.V	25,800	-	-	1,290	1,290	15,480
15.	Aisha Bibi	L.H.V	24,840	-	-	1,240	1,240	14,880
16.	Naseem Bahadar	M.T	32,520	-	-	1,625	1,625	19,500
17.	Zainab Bibi	L.H.V	28,680	-	-	1,434	1,434	17,208
18.	Ikram Ullah	M.O	32,670	2,955	5,000	1,634	9,589	115,068
19.	Riffat Sdia	W.M.O	32,670	2,955	5,000	1,634	9,589	115,068
20.	Irfan Ali	M.O	32,670	-	-	1,634	1,634	19,608
21.	Khan Naseeba	Dai	-	-	1,932	-	1,932	23,184
22.	Muslim Khan	M.O	32,670	2,955	5,000	1,634	9,589	115,068
23.	Aziz –Ur-Rehman	Ph-Tech.	18,120	1,307	2,856	986	5,149	61,788
24.	Muqadass Bibi	C/N	35,630	1,818	5,000	1,782	8,600	103,200
25.	Gohar Rehman	Att:	-	972	1,785	-	2,757	33,084

26.	Robina Shah	L.H.V	31,560	1,307	2,856	1,578	5,741	68,892
27.	Rajmal Zari	L.H.V	45,600	-	-	2,280	2,280	27,360
28.	Muhammad Naeem	M.O	34,970	-	-	1,749	1,749	20,988
29.	Shakeel Ahmed	M.O	32,670	2,955	5,000	1,634	9,589	115,068
30.	Jamil	Chowkida r	-	942	1,785	-	2,727	32,724
31.	Farman	Chowkida r	-	942	1,785	-	2,727	32,724
32.	Iram Shaheen	C/N	24,990	1,818	5,000	1,250	8,068	96,816
33.	Hayat Samad	C/N	24,990	1,818	5,000	1,250	8,068	96,816
34.	Baitul Haram	C/N	29,470	1,818	5,000	1,474	8,292	99,504
35.	Naseem Begum	C/N	21,950	1,818	5,000	1,098	7,916	94,992
36.	Neelam Begum	C/N	21,950	1,818	5,000	1,098	7,916	94,992
37.	Tariq Aziz	M.O	32,670	2,955	5,000	1,634	9,589	115,068
38.	Amir Riaz	M.O	32,670	2,955	5,000	1,634	9,589	115,068
39.	Muhammad Sajjad	M.O.	30,370	2,955	5,000	1,519	9,474	113,688
40.	Shakeel	C/N	36,360	-	-	1,818	1,818	21,816
41.	Naheed Qamar	L.H.V	36,360	-	-	1,818	1,818	21,816
42.	Safia Bibi	L.H.V	34,440	-	-	1,722	1,722	20,664
43.	Niaz-Ud – Din	S.M.O	54,440	-	-	2,722	2,722	32,664
44.	Habib Ullah	M.O	32,670	-	-	1,634	1,634	19,608
45.	Adina Ameer	M.O	32,670	-	-	1,634	1,634	19,608
46.	M. Sohail	M.O	34,970	-	-	1,749	1,749	20,988
47.	Irfan Ali	M.O	32,670	-	-	1,634	1,634	19,608
48.	Israr Khan	M.O	32,670	-	-	1,634	1,634	19,608
49.	Muhammad Islam	S.D.S	84,270	-	-	4,214	4,214	50,568
<b>Grand Total</b>			<b>630,580</b>	<b>22,794</b>	<b>48,570</b>	<b>31,536</b>	<b>226,608</b>	<b>2,719,296</b>

**Annexure-5(i)****Para No. 1.2.2.8****Detail of NPA Allowance**

S.No.	Name of Dr.	Designation	Place of Posting	Amount/month (Rs)	Total (Rs)
1.	Arshid Hussain	MO	THQ Dargai	3,000	36,000
2.	Muhammad Ayaz	MO	-do-	3,000	36,000
3.	Khial Muhammad	SMO	-do-	4,000	48,000
4.	Siraj Ullah	SMO	-do-	4,000	48,000
5.	Fazal Tahir	CMO	-do-	4,000	48,000
6.	Muhammad Qayoum	PMO	-do-	4,000	48,000
7.	Abdul Karim	MO	-do-	3,000	36,000
8.	Bilal Khan	MO	-do-	3,000	36,000
9.	Saima Sardar	WMO	-do-	3,000	36,000
10.	Kachkol Khan	PMO	-do-	4,000	48,000
11.	Yamin Shehzad	MO	-do-	3,000	36,000
<b>Total</b>				<b>38,000</b>	<b>456,000</b>

**Annexure-5(ii)****Para No. 1.2.2.8****Detail of Health Professional Allowance given to EPI technicians**

Personal No.	Name	BPS	Designation	Period	Amount (Rs)
0831605	Asghar khan	6	EPI Tech:	July, 2017 to June, 2018	120,000
0831784	Zubair Khan	6	-do-	-do-	120,000
0831785	Musarrat Begum	6	-do-	-do-	120,000
0842462	Muzamil Shah	6	-do-	-do-	120,000
0845770	Naheed Begum	6	-do-	-do-	120,000
<b>Total</b>					<b>600,000</b>



**Annexure-6**

**Para No. 1.3.2.1**

**non-deduction of conveyance allowance**

S.No.	Name	Designation	Monthly Rate (Rs)	Period & Amount (Rs)			Total (Rs)
				23-12-2017 to 31-12-2017	01/2018	02/2018	
1.	Nagina Roshan	CT	5,000	1,452	5,000	5,000	11,452
2.	Farkhanda Redman	DM	2,856	829	2,856	2,856	6,511
3.	Khalida Bibi	AT	2,856	829	2,856	2,856	6,511
4.	Tasleem Begum	TT	2,856	829	2,856	2,856	6,511
5.	Mukrameen	Qari	2,856	829	2,856	2,856	6,511
6.	Zeenat Begum	CT	2,856	829	2,856	2,856	6,511
7.	Tasleem Begum	AT	2,856	829	2,856	2,856	6,511
8.	Mumlikat Bibi	PET	5,000	1,452	5,000	5,000	11,452
9.	Basmin Begum	CT	2,856	829	2,856	2,856	6,511
10.	Bibi Maryam	CT	2,856	829	2,856	2,856	6,511
11.	Soucha Bibi	CT	2,856	829	2,856	2,856	6,511
12.	Tajamul Naz	SET	5,000	1,452	5,000	5,000	11,452
13.	Zeenat Begum	CT	2,856	829	2,856	2,856	6,511
14.	Asmat Parveen	SET	5,000	1,452	5,000	5,000	11,452
15.	Nasreen Begum	CT	2,856	829	2,856	2,856	6,511
16.	Humaira Naz	SET	5,000	1,452	5,000	5,000	11,452
17.	Gul Shen Bibi	Qari	2,856	829	2,856	2,856	6,511
18.	Salma	Qari	2,856	829	2,856	2,856	6,511
19.	Rukhsana Begum	AT	2,856	829	2,856	2,856	6,511
20.	Asia Bibi	AT	2,856	829	2,856	2,856	6,511
21.	Naseem Begum	CT	2,856	829	2,856	2,856	6,511
22.	Gul Begum	DM	5,000	1,452	5,000	5,000	11,452
23.	Samin Begum	AT	2,856	829	2,856	2,856	6,511
24.	Iqbal Zai	DM	5,000	1,452	5,000	5,000	11,452
25.	Saeeda Bano	CT	2,856	829	2,856	2,856	6,511
26.	Kalsoom Bibi	CT	2,856	829	2,856	2,856	6,511
27.	Samina Begum	DM	2,856	829	2,856	2,856	6,511
28.	Musrat Begum	DM	2,856	829	2,856	2,856	6,511

29.	Nargis	AT	2,856	829	2,856	2,856	6,511
30.	Altaf Begum	DM	5,000	1,452	5,000	5,000	11,452
31.	Shahida Begum	DM	5,000	1,452	5,000	5,000	11,452
32.	Shamim Ara Shah	CT	2,856	829	2,856	2,856	6,511
33.	Safina	DM	5,000	1,452	5,000	5,000	11,452
34.	Naseem Akhtar	SET	5,000	1,452	5,000	5,000	11,452
35.	Nizakat Bibi	DM	2,856	829	2,856	2,856	6,511
36.	Shabana Ayaz	Qari	2,856	829	2,856	2,856	6,511
37.	Nusrat Amir	CT	5,000	1,452	5,000	5,000	11,452
38.	Hidayat Zeb	Qari	2,856	829	2,856	2,856	6,511
39.	Noreen Begum	DM	5,000	1,452	5,000	5,000	11,452
40.	Nazia Begum	AT	2,856	829	2,856	2,856	6,511
41.	Farzana	Qari	2,856	829	2,856	2,856	6,511
42.	Mumtaz Begum	CT	2,856	829	2,856	2,856	6,511
43.	Farha Deeba	CT	5,000	1,452	5,000	5,000	11,452
44.	Nargas	CT	2,856	829	2,856	2,856	6,511
45.	Rozeena Begum	AT	2,856	829	2,856	2,856	6,511
46.	Yasmin Bibi	DM	5,000	1,452	5,000	5,000	11,452
47.	Nilum Kausar	SET	5,000	1,452	5,000	5,000	11,452
48.	Shakira	PET	2,856	829	2,856	2,856	6,511
49.	Jamillah Begum	DM	2,856	829	2,856	2,856	6,511
50.	Fahmeeda Begum	PET	2,856	829	2,856	2,856	6,511
51.	Saeeda Begum	CT	2,856	829	2,856	2,856	6,511
52.	Nihayat Begum	CT	2,856	829	2,856	2,856	6,511
53.	Kaloom Aktar	PET	2,856	829	2,856	2,856	6,511
54.	Kha Nasiba	PET	2,856	829	2,856	2,856	6,511
55.	Naheed Begum	CT	2,856	829	2,856	2,856	6,511
56.	Sultan Begum	AT	2,856	829	2,856	2,856	6,511
57.	Aftania Begum	Qari	2,856	829	2,856	2,856	6,511
58.	Musrat Begum	Qari	2,856	829	2,856	2,856	6,511
59.	Hamida Begum	SET	5,000	1,452	5,000	5,000	11,452
60.	Kaloom Begum	SET	5,000	1,452	5,000	5,000	11,452
61.	Sarwat Nishat	AT	2,856	829	2,856	2,856	6,511
62.	Imtiaz Begum	AT	2,856	829	2,856	2,856	6,511
63.	Nasrin Yousaf	TT	2,856	829	2,856	2,856	6,511
64.	Wilayat Bibi	AT	2,856	829	2,856	2,856	6,511
65.	Aisha Bibi	AT	2,856	829	2,856	2,856	6,511
66.	Sarwat Bibi	AT	2,856	829	2,856	2,856	6,511
67.	Rubina Bibi	CT	2,856	829	2,856	2,856	6,511
68.	Shuwkat	DM	2,856	829	2,856	2,856	6,511
69.	Bano Qudsia	CT	2,856	829	2,856	2,856	6,511
70.	Anguman Shaheen	AT	2,856	829	2,856	2,856	6,511

71.	Kausar Begum	CT	2,856	829	2,856	2,856	6,511
72.	Shazia	DM	2,856	829	2,856	2,856	6,511
73.	Shaista Aman	SET	5,000	1,452	5,000	5,000	11,452
74.	Naimat Zari	AT	2,856	829	2,856	2,856	6,511
75.	Yasmin	AT	2,856	829	2,856	2,856	6,511
76.	Bakhat Saleema	AT	2,856	829	2,856	2,856	6,511
77.	Zeneed Bibi	TT	2,856	829	2,856	2,856	6,511
78.	Riaz Begum	PET	2,856	829	2,856	2,856	6,511
79.	Sharafat Begum	CT	2,856	829	2,856	2,856	6,511
80.	Shehnaz Begum	CT	2,856	829	2,856	2,856	6,511
81.	Perveen Begum	SET	5,000	1,452	5,000	5,000	11,452
82.	Shamir Afsar	SET	5,000	1,452	5,000	5,000	11,452
83.	Shazia Ghani	AT	2,856	829	2,856	2,856	6,511
84.	Shamshi Jehan	DM	2,856	829	2,856	2,856	6,511
85.	Ulfat Zia	AT	2,856	829	2,856	2,856	6,511
86.	Naseem Akhtar	AT	2,856	829	2,856	2,856	6,511
87.	Shaheen Karim	SET	5,000	1,452	5,000	5,000	11,452
88.	Bibi Hamida	SET	5,000	1,452	5,000	5,000	11,452
89.	Rabia Begum	AT	2,856	829	2,856	2,856	6,511
90.	Shahmim Begum	Qari	2,856	829	2,856	2,856	6,511
91.	Shahnaz Begum	AT	2,856	829	2,856	2,856	6,511
92.	Rohian	CT	2,856	829	2,856	2,856	6,511
93.	Abida Khatoon	SET	5,000	1,452	5,000	5,000	11,452
94.	Sabeena	PET	2,856	829	2,856	2,856	6,511
95.	Sadia Begum	CT	2,856	829	2,856	2,856	6,511
96.	Saeeda Begum	AT	2,856	829	2,856	2,856	6,511
97.	Nighat Begum	CT	5,000	1,452	5,000	5,000	11,452
98.	Najma	AT	2,856	829	2,856	2,856	6,511
99.	Mehnaz Rana	DM	5,000	1,452	5,000	5,000	11,452
100.	Zakia Mehnas	Qari	2,856	829	2,856	2,856	6,511
101.	Safia Nawaz	SET	5,000	1,452	5,000	5,000	11,452
102.	Shagufta Hassan	DM	2,856	829	2,856	2,856	6,511
103.	Shazia Ayeen	CT	2,856	829	2,856	2,856	6,511
104.	Farzana	SET	5,000	1,452	5,000	5,000	11,452
105.	Nagina Begum	DM	5,000	1,452	5,000	5,000	11,452
106.	Nazash	SET	5,000	1,452	5,000	5,000	11,452
107.	Shazia Rahim	CT	2,856	829	2,856	2,856	6,511
108.	Naleem Rabbi	SET	5,000	1,452	5,000	5,000	11,452
109.	Farah Naz	CT	2,856	829	2,856	2,856	6,511
110.	Zainab Ara	SET	5,000	1,452	5,000	5,000	11,452
111.	Halima Nawab	PET	2,856	829	2,856	2,856	6,511
112.	Farzana Gul	PET	2,856	829	2,856	2,856	6,511
113.	Sumbal Taj	CT	2,856	829	2,856	2,856	6,511
114.	Saiqa Bibi	SET	5,000	1,452	5,000	5,000	11,452
115.	Fahima Naz	CT	2,856	829	2,856	2,856	6,511

116.	Samina Qayum	CT	2,856	829	2,856	2,856	6,511
117.	Shagufta Begum	CT	2,856	829	2,856	2,856	6,511
118.	Sajida	TT	2,856	829	2,856	2,856	6,511
119.	Sahbina Hassain	CT	2,856	829	2,856	2,856	6,511
120.	Samina Siddiqui	AT	2,856	829	2,856	2,856	6,511
121.	Shabnam	CT	2,856	829	2,856	2,856	6,511
122.	Naila Begum	TT	2,856	829	2,856	2,856	6,511
123.	Najma Begum	CT	2,856	829	2,856	2,856	6,511
124.	Shawana	SET	5,000	1,452	5,000	5,000	11,452
125.	Salma Begum	SET	5,000	1,452	5,000	5,000	11,452
126.	Farzana Gul	CT	2,856	829	2,856	2,856	6,511
127.	Saira Nawab	CT	2,856	829	2,856	2,856	6,511
128.	Nafees Begum	SET	5,000	1,452	5,000	5,000	11,452
129.	Asia Hasham	CT	2,856	829	2,856	2,856	6,511
130.	Surmera Imran	SET	5,000	1,452	5,000	5,000	11,452
131.	Nazia Begum	TT	2,856	829	2,856	2,856	6,511
132.	Saima Bibi	CT	2,856	829	2,856	2,856	6,511
133.	Farhana Yasmin	DM	2,856	829	2,856	2,856	6,511
134.	Amina Bibi	AT	2,856	829	2,856	2,856	6,511
135.	Zainab Bibi	TT	2,856	829	2,856	2,856	6,511
136.	Sabina	DM	2,856	829	2,856	2,856	6,511
137.	Rohi	CT	2,856	829	2,856	2,856	6,511
138.	Nadra Naz	PET	2,856	829	2,856	2,856	6,511
139.	Amina	AT	2,856	829	2,856	2,856	6,511
140.	Gulzar	CT	2,856	829	2,856	2,856	6,511
141.	Kausar Begum	DM	2,856	829	2,856	2,856	6,511
142.	Fozia	DM	2,856	829	2,856	2,856	6,511
143.	Samina Begum	AT	2,856	829	2,856	2,856	6,511
144.	Muneeba Shah	CT	2,856	829	2,856	2,856	6,511
145.	Fazana Aman Ullah	DM	2,856	829	2,856	2,856	6,511
146.	Miss Afsana	CT	2,856	829	2,856	2,856	6,511
147.	Sumaira	DM	2,856	829	2,856	2,856	6,511
148.	Samrin Sadiq	CT	2,856	829	2,856	2,856	6,511
149.	Abida Bibi	PET	2,856	829	2,856	2,856	6,511
150.	Ghazala Yasmin	TT	2,856	829	2,856	2,856	6,511
151.	Safina	AT	2,856	829	2,856	2,856	6,511
152.	Hasina Jamala	CT	2,856	829	2,856	2,856	6,511
153.	Azra Begum	CT	2,856	829	2,856	2,856	6,511
154.	Shabana Gul	CT	2,856	829	2,856	2,856	6,511
155.	Shagufta	AT	2,856	829	2,856	2,856	6,511
156.	Farzana Gul	CT	2,856	829	2,856	2,856	6,511
157.	Hira Gul	DM	2,856	829	2,856	2,856	6,511
158.	Saima Ghani	DM	2,856	829	2,856	2,856	6,511
159.	Jabeen Begum	CT	2,856	829	2,856	2,856	6,511

160.	Sana Hayat	CT	2,856	829	2,856	2,856	6,511
161.	Sarwat Begum	DM	2,856	829	2,856	2,856	6,511
162.	Adlia Bibi	CT	2,856	829	2,856	2,856	6,511
163.	Shaista Neelam	CT	2,856	829	2,856	2,856	6,511
164.	Anjum Bibi	CT	2,856	829	2,856	2,856	6,511
165.	Kausar Bibi	CT	2,856	829	2,856	2,856	6,511
166.	Abida Bibi	TT	2,856	829	2,856	2,856	6,511
167.	Sumaira Begum	CT	2,856	829	2,856	2,856	6,511
168.	Kalloom Begum	CT	2,856	829	2,856	2,856	6,511
169.	Kainat Bibi	CT	2,856	829	2,856	2,856	6,511
170.	Nargis	CT	2,856	829	2,856	2,856	6,511
171.	Iram Naz	CT	2,856	829	2,856	2,856	6,511
172.	Asma Saeed	CT	2,856	829	2,856	2,856	6,511
173.	Yasmin Bibi	CT	2,856	829	2,856	2,856	6,511
174.	Sharafat Bibi	CT	2,856	829	2,856	2,856	6,511
175.	Sidra Bashir	CT	2,856	829	2,856	2,856	6,511
176.	Samreena	CT	2,856	829	2,856	2,856	6,511
177.	Haseena	CT	2,856	829	2,856	2,856	6,511
178.	Musrat Saleem	CT	2,856	829	2,856	2,856	6,511
179.	Fazeelat Gul	CT	2,856	829	2,856	2,856	6,511
180.	Nijat Gul	CT	2,856	829	2,856	2,856	6,511
181.	Parkha Bibi	CT	2,856	829	2,856	2,856	6,511
182.	Anisa	PET	2,856	829	2,856	2,856	6,511
183.	Amina Kausar	CT	2,856	829	2,856	2,856	6,511
184.	Aisha Bibi	SET	5,000	1,452	5,000	5,000	11,452
<b>Total Rs</b>							<b>1,385,782</b>

**NON-DEDUCTION OF CONVEYANCE ALLOWANCE DURING EARNED LEAVE**

S.No.	Name	Designation	School	Period	Rate/ month (Rs)	Total (Rs)
1.	Gul Shan Bibi	TT	GGMS Zoormandai.	23.10.2017 To 19.02.2018	2,856	11,424
2.	Yasmin	DM	GGMS Bagh Din Kalay	03.02.2017 To 03.05.2017	5,000	15,000
3.	Samina Sadiqui	AT	GGMS Dray Sari	22.02.2017 To 19.03.2017	2,856	2,856
<b>Total</b>						<b>29,280</b>
<b>G. Total</b>						<b>1,415,062</b>

**Annexure-7**

**Para No. 1.3.1.4**

**Statement showing detail of developmental schemes without TS**

S#	Name of Sub Scheme	Physical Progress			Financial Progress	
		Comp:	Ongoing	NYS	E-Cost	Expdt r:
1	Water Supply & Sanitation Schemes in UCs Koper & Badraga (C/O Khatoon Bibi).	Comp	-	-	3.000	1.880
2	Drinking Water Supply & Sanitation Schemes at Tehsil Dargai District Malakand.	Comp	-	-	5.162	3.728
3	Construction/ BT Road at U/C Selai Patai District Malakand	-	Ongoing	-	5.000	1.844
4	Construction /BT of Totai Road District Malakand	-	Ongoing	-	5.000	0.765
5	Improvement / BT Kuz Kallay Wartair Road District Malakand	-	Ongoing	-	10.000	4.419
6	Construction / BT of Meherdi Road District Malakand	-	Ongoing	-	3.000	1.218
7	Water Supply Scheme at U/C Sellai Pattay, Kot & Tehsil Dargai	-	Ongoing	-	6.000	2.858
8	Water Supply & Sanitation Scheme in U/Cs Badraga, G.U Khel, Wartair, Sakhakot Khas, Sakhakot Bandajat & Dargai	-	Ongoing	-	8.000	0.000
9	Water Supply & Sanitation Scheme in U/Cs Koper, Hero Shah, Sakhakot Jadeed, Meherdi & Kharkai	-	Ongoing	-	6.500	0.000
10	Construction / BT of Palai Shah, Naro Ubo Road District Malakand	-	Ongoing	-	10.000	0.000
11	Construction of roads at Kulalan & Dilawar Kalay U/C Badraga & Koper District Malakand	-	Ongoing	-	7.000	4.898
				<b>Total</b>	<b>68.662</b>	<b>21.610</b>

**Annexure-8****Para No. 1.3.2.1****Detail showing long outstanding dues**

<b>S. No</b>	<b>Contract</b>	<b>Contractor' s Name</b>	<b>Amount due Since</b>	<b>Amount (Rs)</b>
1	General Bus Stand Batkhela	Imran Khan S/O Haji NaseebGul	2007-08	1,618,184
2	1% Penalty imposed (GBS)	Imran Khan S/O Haji NaseebGul	2007-08	847,270
3	General Bus Stand Batkhela	Imran Khan S/O Haji NaseebGul	2007-08	4,750,365
4	Cattle Fair Batkhela	Imran Khan S/O Haji NaseebGul	2007-08	73,445
5	U- fone 2 No of towers fee	Regional Manager site Acquisition Islamabad	2008-9	60,000
6	Rent of Road Roller	Muhd. Ajmal Khan S/O Taib Khan Batkgeia	2012-13	296,000
7	Rent of Road Rooler	Mehmood Shah S/O Rahmat Shah Batkhelka	2012-13	10,160
8	Sign Boards	Nisar Muhammad S/O PirMuhd. Swat	2017-18	674,500
			<b>Total</b>	<b>8,329,924</b>

**Annexure-9**

**Para No. 1.3.4.1**

**Statement showing Non-imposition of penalty**

1. Contract Amount of car Parking = 894,000
2. Months = 11
3. Monthly installment required: = 81,272

S. No	Due date	Date of deposit	No of days delayed	Penalty for late deposit (Rs)
1	31.07.17	15.09.17	44	71,519
2	31.08.17	17.10.17	45	73,145
3	30.09.17	08.12.17	66	107,279
4	31.10.17	05.01.18	63	102,403
5	30.11.17	24.01.18	52	84,523
6	31.12.17	02.04.18	89	144,664
7	31.01.18	09.04.18	65	105,654
8	28.02.18	08.06.18	97	157,668
9	31.03.18	03.07.18	93	151,166
<b>Total</b>				<b>998,021</b>

1. Contract Amount sign board = 400,000
2. Months = 02
3. Monthly installment required: = 200,000

S. No	Due date	Date of deposit	No of days delayed	Penalty for late deposit (Rs)
1	31.05.18	20.06.18	18	72,000
2	30.06.18	01.08.18	29	116,000
<b>Total</b>				<b>188,000</b>



**Annexure-10****Para No. 1.4.1.3****Detail of non-adjustment/deduction of income tax**

<b>S.No.</b>	<b>Name of Scheme</b>	<b>Contractor</b>	<b>Expenditure (Rs)</b>	<b>I/Tax adjustment @7.5% required (Rs)</b>
1.	Const: of Drain, Culverts at VC Chishti Baba	Sultan Room	1, 886,000	141,450
2.	Const: of Drain, Culverts VC Chishti Baba	Muhammad Islam	1,176,000	88,200
3.	Const: of Drain, Culverts at VC Chishti Baba	-do-	1,494,700	112,102
4.	Const: of Drain, Culverts at VC Chishti Baba	Liaqat Ali	1,083,000	81,225
5.	Const: of Drain, Culverts at VC Ghawar Kali	Bacha Karim	896,000	67,200
6.	Const: of Drain, Culverts VC Ghawar Kali	Awais Insaf	918,275	68,870
7.	Const: of Drain, Culverts at VC Ghawar Kali	Bacha Karim	1,400,000	105,000
8.	Const: of Drain, Culverts at VC Ghawar Kali	Bacha Karim	1,044,000	78,300
9.	Const: of Drain, Cuverts at VC Ibraheem Khiel	Muhammad Islam	882,000	66,150
10.	Const: of Drain, Cuverts at VC Ibraheem Khiel	-	704,010	52,800
11.	Const: of Drain, Cuverts at VC Ibraheem Khiel	Liaqat Ali	500,000	37,500
12.	Const: of Drain, WSS at VC Inzergai	Muhammad Shafiq	1,000,000	75,000
13.	Const: of Drain, Cuverts at VC Inzergai	Muhammad Ishaq	1,525,580	114,419
14.	Const: of Drain, WSS at VC Jabban	Latif Khan	1,781,250	133,894
15.	Const: of Drain, Cuverts at VC Jabban	Junaid Khan	1,125,000	84,375
16.	Const: of Drain, WSS at VC Kama Agra	Muhammad Ishaq	1,348,500	101,137
17.	Const: of Drain, Cuverts at VC Kama Agra	Muhammad Israr	875,000	65,625

18.	Const: of Drain, WSS at VC Koper Khas	Islam Khan	1,100,000	82,500
19.	Const: of Drain, Cuverts at VC Koper Khas	New Shoukat Ent.	948,000	71,100
20.	Const: of Drain, Cuverts at VC Koper Khas	New Shoukat Ent.	1,082,000	81,150
21.	Const: of Drain, Cuverts at VC Kotkay	Israr Khan	1,298,950	97,422
22.	Const: of Drain, Cuverts at Sabil Banda VC Kotkay	Muhammad Ishaq	875,000	65,625
23.	Const: of Drain, Cuverts at VC Kotkay	-	1,414,750	106,106
24.	Const: of Drain, Cuverts at VC Maizara	Behrai Karam	1,344,750	100,855
25.	Const: of Drain, Cuverts at VC Maizara	Liaqat Ali Khan	875,000	65,625
26.	Const: of Drain, Culverts at VC Sharif Abad	Raham Din	1,918,165	143,862
27.	Const: of Drain, Culverts VC Sharif Abad	Usman	1,250,000	93,750
28.	Const: of Drain, Culverts at VC Sharif Abad	Ameer Shahnawaz	1,,770,000	132,750
<b>Total</b>			<b>30,629,931</b>	<b>2,513,992</b>

**Annexure-11**

**Para No. 1.4.2.1**

**Detail of non-submission of Accounts of Local Governments**

S.No.	Name of VCs	Particular	
		Receipts from own Source (Rs)	Receipts from Governments (Rs)
1.	Chishti Baba	5,000	226,089
2.	Ghawar Kalay	35,780	226,089
3.	Ibraheem Kheil	2,400	255,758
4.	Inzergai	540	255,758
5.	Jabban	2,200	255,758
6.	Kama Agra	2,000	255,758
7.	Koper Khass	45,758	226,089
8.	Kotkay	11,500	255,758
9.	Maizara	480	3,166,757
10.	Sharif Abad	2,340	226,089
<b>Total</b>		<b>107,998</b>	<b>5,349,903</b>