



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

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

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 Peshawar.....	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.....	8
1.2 District Government.....	10
1.2.1 Irregularity/Non-Compliance.....	10
1.2.2 Internal control weaknesses	38
1.3 TMA Town I, II, III & IV.....	50
1.3.1 irregularities /non compliance.....	50
1.3.2 Internal Control Weakness.....	55
1.4 AD LGE&RDD/VCs/NCs Peshawar	59
1.4.1 Irregularity/Non-compliance.....	59
1.4.2 Internal Control Weaknesses	64
1.5 Peshawar Development Authority	65
1.5.1 Irregularities/Non compliance.....	65
Annex-1	73

Annex-2	74
Annex-3	75
Annex-4	76
Annex-5	78
Annex-6	81
Annex-8	86

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
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
RCC	Re-in forced Cement Concrete
SDO	Sub Divisional Officer
TS	Technical Sanction
WSS	Water Supply and Sanitation
XEN	Executive Engineer
DAC	District 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 Local Governments i.e. offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils and Development Authorities in district Peshawar 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 PAOs 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, except in few cases mentioned in report. 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.

Dated:
Islamabad

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of twenty six Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Peshawar, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of three districts namely Peshawar, Nowshera and Charsadda.

The Regional Directorate has a human resource of eleven officers and staff with a total of 2750 person days. The annual budget amounting to Rs 20.670 million was allocated to the office during financial year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

Local Governments of district Peshawar consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013. Top tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of the offices of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are four town administrations in district Peshawar. The third tier- Village and Neighborhood Councils have one principal accounting officer for development funds of these councils. There are 346 VCs/NCs in district Peshawar. In addition district Peshawar has one development authority i.e. Peshawar Development Authority for which Secretary LGE&RDD is the PAO.

a. Scope of audit

There are ten offices in City District Government Peshawar, four Town Municipal Administrations, one AD LGE&RDD and 346 VCs/NCs out of which

the accounts of 10 offices of district government, four TMAs, one AD LGE & RDD and 34 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 Peshawar for the Financial Year 2017-18 was Rs 12,391.18 million against available budget of Rs 9,780.772 million. Out of this, RDA Peshawar audited an expenditure of Rs 2,478.3 million which, in terms of percentage, was 20% of auditable expenditure. The total expenditure of four TMAs was Rs 2011.871 million against available budget of Rs 3540.791 million. Out of this, RDA Peshawar audited an expenditure of Rs 354.1 million which, in terms of percentage, was 10% of auditable expenditure. The total expenditure of AD LGE & RDD Peshawar for the Financial Year 2017-18 was Rs 227.561 million against available budget of Rs 918.977 million. Out of this, RDA Peshawar audited an expenditure of Rs 22.8 million which, in terms of percentage, was 15% of auditable expenditure. The total expenditure of City District Government Peshawar for the Financial Year 2017-18 was Rs 245.291 million against available budget of Rs 268.973 million. Out of this, RDA Peshawar audited an expenditure of Rs 53.795 million which, in terms of percentage, was 20% of auditable expenditure.

The receipts of the District Government Peshawar, for the Financial Year 2017-18 were nil as the receipts were collected in Provincial Account-I. The receipts of four TMAs were Rs 1190.981 million out of which Rs. 476.4 million were audited which in terms of percentage was 40% of the auditable receipts. The total receipts of VCs/NCs was nil. The receipts of City District Government Peshawar were Rs 591.442 million out of which Rs. 236.577 million were audited which in terms of percentage was 40% of the auditable receipts.

The total expenditure of local governments of district Peshawar for the financial year 2017-18 was Rs. 20,745.65 million against which the audit of Rs. 3,075.06 million was conducted which in terms of the percentage was 14.8 %. The total receipts of the local governments of district Peshawar were Rs 1,782.423 million against which a receipt of Rs 712.969 million was audited which in terms of percentage was 40%.

b. Recoveries at the instance of audit

Recovery of Rs 312.633 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 282.515 million was not in the notice of the executives before audit. However recovery of Rs 1.7 million was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of Local Government Peshawar 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 related 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 reply and the irregularities could not come to the light in the proper forum i.e. DAC and proper legislative forum.

e. Comments on Internal Control and Internal Audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets; 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 Peshawar.

f. Key audit findings of the report

- i. Irregularities & Non-Compliance were noted in 41 cases amounting to Rs 1,404.722 million.¹
- ii. Weak Internal Control was noted in 16 cases amounting to Rs 511.766 million.²

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. Lapsed deposits 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.

¹ Para 1.2.1.1 to 1.2.1.26, 1.3.1.1 to 1.3.1.4, 1.4.1.1 to 1.4.1.5, 1.5.1.1 to 1.5.1.6

² Para 1.2.2.1 to 1.2.2.11, 1.3.2.1 to 1.3.2.4, 1.4.2.1

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	08	2,0745.65	1,782.423	2,2528.08
2.	Total formations in audit jurisdiction	256	2,0745.65	1,782.423	2,2528.08
3.	Total Entities (PAO) Audited	08	3,075.06	712.969	3,788.029
4.	Total formations Audited	51	3,075.06	712.969	3,788.029
5.	Audit & Inspection Reports	51			

II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	1,404.722
3.	Weak Internal controls	511.766
4.	Others	0
	Total:	1,916.488

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	79.517	524.83	453.936	2,729.746	3,788.029	4,151.177
2.	Amount Placed under Audit Observations /Irregularities of Audit	54.409	482.411	462.868	916.8	1916.488	1,166.298
3.	Recoveries Pointed Out at the instance of Audit	312.633	0	0	0	312.633	526.415
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	1.7	1.7	0
5.	Recoveries Realized at the instance of Audit	0	0	0	1.7	1.7	0

IV: Table of Irregularities pointed out

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	1,404.722
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM ³ , 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.	510.066
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	1.7
6.	Non-production of record	0
7.	Others, including cases of accidents, negligence etc.	0
	Total	1,916.488

V: COST BENEFIT RATIO

(Rs in million)

S.No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	3,788.029
2.	Expenditure on audit	0.6
3.	Recoveries realized at the instance of audit	1.7
	Cost-Benefit Ratio	1:3

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

CHAPTER-1

1.1 Local Governments Peshawar

1.1.1 Introduction

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

District Peshawar has four Towns i.e. Town I, Town II, Town III & Town IV. The office of a Town Municipal Administration is managed by the Town Municipal Officer. He is assisted by a Town officer Finance, Town officer Regulations and Town 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 346 VCs/NCs. Each VC/NC has a Nazim and 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 Peshawar.

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

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission

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

Functions and Powers of the Village Council or Neighborhood Council:

- i. Functions of the village council and neighborhood council, as the case may be, shall be to:
- ii. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;

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

- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

Functions and Powers of the Peshawar Development Authority:

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	7019.894	9603.451	2583.557	37
Non-salary	1551.405	1735.417	184.012	12
Developmental	1209.473	1052.316	(157.157)	(13)
Total	9,780.772	1,2391.18	2610.408	27
Receipts	0	0	0.000	0

TMAs**(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	973.824	622.192	(351.632)	(36)
Non-salary	922.137	762.946	(159.191)	(17)
Developmental	1644.83	626.733	(1018.097)	(62)
Total	3540.791	2011.871	(1528.920)	(43)
Receipts	1233.19	1190.981	42.21	3.42

AD LGE&RDD**(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	221.963	209.34	(12.623)	(6)
Non-salary	18.02	18.221	0.201	1
Development	678.994	0	(678.994)	(100)
Total	918.977	227.561	(691.416)	(75)
Receipts				

Developmental Authority**(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	651.047	563.656	(87.391)	(13)
Non-salary	291.486	288.97	(2.516)	(1)
Developmental	4029.665	4940.303	910.638	23
Total	4972.198	5792.929	820.731	17
Receipts	0	0	0	0

City District Government Peshawar

(Rs in million)

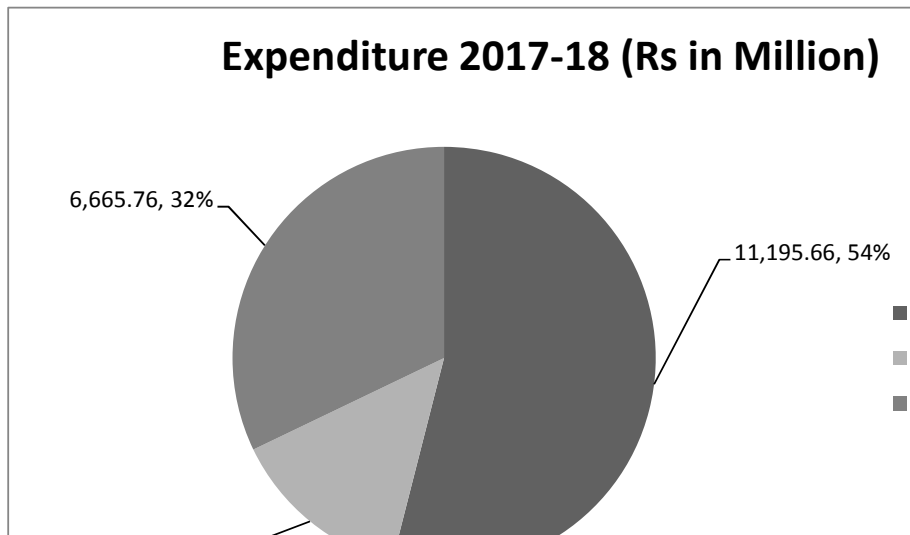
2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	181.4	189.297	7.897	4
Non-salary	14.82	9.59	(5.230)	(35)
Developmental (A/C- IV)	72.462	46.404	(26.058)	(36)
Total	268.682	245.291	(23.391)	(9)
Receipts	581.973	591.442	9.469	2

**Grant Total Expenditure and Receipts (Distt Govt, TMAs, AD LGE&RDD &
Developmental Authority**

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	9063.328	11,195.66	2,132.332	24
Non-salary	2964.226	2,884.234	(79.992)	(3)
Developmental	7635.426	6,665.756	(969.67)	(13)
Total	19662.98	20,745.65	1,082.67	6
Receipts	1815.168	1,782.423	2,165.34	2

The excess of Rs 2,165.34 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.



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

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

Sr. No.	Audit Year	PAC/DAC/TAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not convened
11.	2013-14	Not Convened
12.	2016-17	Not Convened
13.	2017-18	Not Convened

DISTRICT GOVERNMENT

1.2 Audit Paras District Government

1.2.1 Irregularity/Non-Compliance

1.2.1.1 Irregular expenditure on Purchase of medicine- Rs 45.840 million

According to DG Health KP letter No.629/DD/(Preq/reg/Drugs) dated 13-07-2017, the purchasing entity shall submit quarterly reports regarding clinical efficacy and or/other parameters of the relevant items in this list as used at their end. Moreover, Clause-6 of Govt. MCC rate contract agreement states that the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors for test/Analysis.

The District Health Officer Peshawar incurred expenditure of Rs 45,840,392 on account of purchase of medicines during the financial year 2017-18 details are at Annex -2. Audit noticed the following irregularities: -

1. Payment was made to the suppliers & issued medicines to health centers without clearance of samples of medicines from Government Drug Testing Laboratory (DTL)
2. The local office failed to submit quarterly reports regarding clinical efficacy of the Government approved brand of medicine.
3. Purchases were made for health centers without realistic calculation of quantities as per need, storage facilities & space as directed by the DG health in his letter referred above.

The irregularity occurred due to non-compliance of rules which resulted in irregular expenditure.

When pointed out in August 2018, Management stated that detailed reply will furnished within three days. However no reply was furnished.

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

Audit recommends inquiry into the matter besides fixing responsibilities on person(s) at fault.

AIR #03 2017-18

1.2.1.2 Irregular retention of fund -Rs 41.410 million

According to Rule 290 of Treasury Rules, no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant.

According to rule 77(ii) of CTR, every officer receiving money on behalf of the Government should maintain a cash book in Form TR 4 and all monetary transactions should be entered in the cashbook as soon as they occur and attested by the head of the office in token of check. The cash book should be closed regularly and completely checked.

During scrutiny of the Bank Statement of the designated bank account (A/c No: 4086141462 NBP) of District Health Officer Peshawar for the financial year 2017-18, it was observed that Rs 41,410,386 were lying unspent in the bank as on 30.06.2018. Reconciliation with bank was not available on record to justify the unspent balance.

The irregularity occurred due to non-compliance of Government instructions which resulted in irregular retention of fund.

When pointed out in August 2018, Management stated that detail reply will be furnished within three days. However no reply was furnished till finalization of this report.

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

Audit recommends for taking up the case with Finance Department through the Secretary Health to sort out the possible solution for depositing the amount in the government treasury.

1.2.1.3 Irregular and unverified expenditure on account of Pay & Allowances Rs 13.762 million

According to Rule-157 of Treasury Rules Vol-I the cheque for more than Rs 200/- drawn in favor of local bodies, firms private persons or Government servants (in respect of their personal Claims) shall be crossed “ Payees A/C Only”. This Rule will however not apply to Federal Govt. Servants in r/o pay and allowances up to Rs. 2000/- per month.

1. During audit of District Health Officer Peshawar for the year 2017-18, it was observed that Rs13,762,013 was paid to the employees on account of pay & allowances on cash basis from the designated bank account. Moreover, Payroll of the employees, job description, place of posting, sanction/Available strength and personal files/service books were not available on record. Thus authenticity of the expenditure could not be verified.

The irregularity occurred due to non-compliance of rules, which resulted in irregular and unverified expenditure.

When pointed out in August 2018, management stated that detail reply will furnish within three days. However, no reply was furnished.

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

Audit recommends conducting detail inquiry besides making payment of salaries through direct credit system.

1.2.1.4 Non-deduction of House Rent and Conveyance Allowance and 5% maintenance charges from the allottees of Government Accommodation-Rs 1.510 million

According to judgment of Peshawar High Court dated 28.2.2013 in writ petition No. 304-9/2013, No conveyance allowance shall be allowed to those employees availing the facility of residential accommodation situated within their work premises. Moreover, Rule 223 of CTR Vol-I states that House rent should be recovered from the pay bills of the government employees having government accommodation.

According to Finance Department, Government of Khyber Pakhtunkhwa, letter No. BXIV/1-4/97-98/FD/Vol-IV dated 14.04.2000, 5% maintenance charges may be recovered from the officials availing the facilities of government accommodation.

District Health Officer Peshawar during the Financial Year 2017-18 failed to deduct and recover Rs1,510,032 on account of House Rent Allowance, Conveyance Allowance and 5% maintenance charges from the allottees of the Government Accommodation who were residing inside the premises of Hospitals as per **detail at Annex-4:**

The irregularity occurred due to non-compliance of rules which resulted in loss to Government.

When pointed out in August 2018, management stated that detail reply will be furnished within three days. However, no reply was furnished.

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

Audit recommends stoppage of conveyance allowance and House rent allowance and starting deduction of 5% maintenance charges from all concerned

besides recovery of the same allowances forthwith from the concerned employees.

.AIR #11 2017-18

1.2.1.5 Payment against nil supply-Rs 2.988 million

Treasury Rule 290 provides that 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.

The DHO Peshawar withdrew Rs 2,988,000 from Government treasury on account of purchase of twelve 60 KVA Automatic Voltage Regulators during the financial year 2017-18 as per following details

SrNo	Head of account	Supplier Name	Invoice No	Cheque #	rate	quantity	Amount
1	AO-3970 other contingency	M/S Ihtisham Enterprises	145 dated 5-06-2018	0794547 dated 22-06-2018	249,000	08	1,992,000
2	AO-3970 other contingency	M/S Ihtisham Enterprises	146 dated 5-06-2018	0794063 dated 26-06-2018	249,000	02	498,000
3	AO-3970 other contingency	M/S Ihtisham Enterprises	147 dated 5-06-2018	0793763 dated 25-06-2018	249,000	02	498,000
Total							2,988,000

Audit noticed the following irregularities: -

1. The amount was drawn from government treasury by showing receipt of the supplies in stock register at page No.91. However, stock register shows receipt of only 02 AVRs but its physical verification report for quality, quantity & specification was not available on record.
2. The expenditures were charged to the account head A0-3970 other contingencies instead of purchase of machinery & equipment which was illegal.
3. Sales Tax @Rs 443,927 & income Tax of Rs 135,356 was less recovered from supplier as the supplier failed to produce the up to date FBR & other

relevant certificates as required vide supply order No.12567-73 dated 8-06-2018.

The irregularity occurred due to non-compliance of rules which resulted in loss to Government.

When pointed out in August 2018, management stated that detailed reply will be furnished within three days. However, no reply was furnished.

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

Audit recommends recovery of the amounts and inquiry for the withdrawal of funds against nil supplies besides fixing responsibilities against the person(s) at fault.

AIR #17 2017-18

1.2.1.6 Loss due to non-recovery of stolen equipment-Rs 1.912 million

According to Para 23 of GFR Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate staff.

During audit of DHO Peshawar for the financial year 2017-18 it was observed that equipments were stolen from Category-D Hospital Garha Tajik as per detail below;

S.No	Name of equipment	Rate per unit	Quantity	Amount
1	Defibrillator with ECG monitor Model heart D-3 Mindray (China)	559,000	03	1,677,000
2	Pulse Oximeter Model VS-800 Mindray (China)	78,500	03	235,500
Total				1,912,500

However, the department failed to recover the stolen machinery despite confession by the staff concerned involved and after lapse of considerable time.

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

When pointed out in August 2018, management stated that detailed reply will be furnished within three days. However, no reply was furnished.

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

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

AIR #19 2017-18

1.2.1.7 Irregular purchase of Laptops for Rs 10.00 million

According to Para-14-2-b(vii) of KPPRA, Rules 2014, the procuring entity shall evaluate the technical proposal on the basis of criteria specified in the tender documents without reference to the price and reject any proposal which does not conform to the specified requirements.

During audit of accounts of District Education Officer (Male) Peshawar for the financial year 2017-18, it was noticed that expenditure of Rs 10.00 million was incurred on purchase of laptops for position holder students of BISE Peshawar. However, the following irregularities were noticed.

1. Technical committee in technical evaluation process disqualified all the three firms, i.e. M/S Shah & Sons, M/S Imtaiz Ahmad & Sons and M/S Panasonic office Products
2. As per minutes of the meeting of the purchase committee vide No. 7244/Laptop dated 05-07-2017, all the three firms were again declared as disqualified. The DEO (Male) being chairman of the committee decided to cancel the tender process and re-advertise.

3. On 23-08-2017, again minutes were issued and M/S Panasonic Office Product was declared as technically qualified beside the fact that the tender was cancelled on 05-07-2017 and was referred to re-advertisement.
4. Purchase order was issued to the firm on 10-08-2017 before the minutes of the meeting dated 23-08-2017 which make the whole process suspicious.
5. A hand written invoice was submitted by the firm on 11-08-2017 bearing no sign and stamp of the firm.
6. Supply was made on 16-08-2017, five days later than submitting invoice for payment.

The irregularities occurred due to non-compliance of rules which resulted in irregular purchase.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR #1 2017-18

1.2.1.8 Non-surrender of fund –Rs 5.958 million

According to Finance Department letter No. 2/3(F/L)/FD/2016/Vol-XI dated 26-06.2018, balance in the bank accounts if any, remaining on 30th June 2018, shall not be available for use without its prior revival by Finance Department KP for the next financial year.

The record of District Education Officer (M) Peshawar for the year 2017-18 revealed that an amount of Rs. 5,958,171 was lying as closing balance as on 30.06.2018 in designated bank account No. 1181-00012819-01, HBL GT Road branch Peshawar. Audit held that the amount was either required to be disbursed during the financial year or to be surrendered to Finance Department for revival in July 2018. Contrary to the above letter, the closing balance was neither surrendered nor revived for financial year 2018-19 from finance department

The irregularity occurred due to non-compliance of rules which resulted in non-surrender of unutilized funds.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR #2 (2017-18)

1.2.1.9 Irregular expenditure through Parent Teacher Council for Rs 194.378 million

According to Rule I of chapter II of KPPRA Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

Furthermore, PTC guidelines, under Para 1 of Financial Management Principle states that for transparency in the expenditure process a third party validation & monitoring system is introduced.

District Officer Education male Peshawar transferred funds to the tune of Rs 194,378,890 to PTC accounts under different heads during financial year 2017-18. The following irregularities were noticed.

1. Expenditure was made by the PTCs without observing tender process.
2. Progress report as required under PTC guideline was not obtained from the schools nor produced to audit.
3. Funds amounting to Rs.74,106,820 were drawn and transferred to school for civil works like construction of rooms, group latrine and boundary wall without PC-1 and TS.
4. Allocation of funds to the PTC accounts deprived government from deduction of income tax amounting to Rs 14,647,417.

5. Third Party Validation was neither carried out nor was services of firms hired till date.

The audit holds that incurrence of expenditure without tender process, detailed specifications for civil works duly authenticated by engineers and without supervision is irregular and implies serious risk for children.

The irregularity occurred due to non-compliance of rules.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR # 3(2017-18)

1.2.1.10 Irregular expenditure on non-mutated schools to Education Department from PTC Rs 4.184 million

According to Para 23 of GFR Vol-I, every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

District Officer Education Male Peshawar transferred funds to the tune of Rs 4,184,000 to PTC accounts of 51 No's schools under different heads during 2017-18. In Town-II Circle 51 schools were found non-muted to education department whereas funds of Rs 4,184,000 was provided to PTC for further construction. In addition GPS Khadam Abad, GPS Tor Kamer and GPS Ghari Bacha fall in the land acquired by DHA and NHA respectively but mutation with Education Department was not available and it seems that payment was made to land owners.

The irregularity occurred due to weak financial controls.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR # 4(2017-18)

1.2.1.11 Irregular expenditure through Parent Teacher Council for Rs 195.924 million

According to KPPRA Rules 2014 chapter II (1) which states that" Save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

PTC guidelines, financial limit for expenditure through PTC will be Rs.01.00 million.

According to PTC guidelines (Record maintenance), para-1, PTC shall maintain complete record of income (receipts) and expenditure (payments) and shall also submit copies thereof to the DEO concerned at the closure of the financial year.

According to PTC guidelines, Para-8, ASDEO circle will collect and submit quarterly report of all primary schools in the circle to SDEO while DDEO concerned collect monthly report from middle, high and higher secondary school and submit to DEO for consolidation.

According to PTC guidelines, under Para 1 of Financial Management Principle, Expenditure through PTC will be exempted from Audit; however, for transparency in the expenditure process a third party validation & monitoring system is introduced. This will be monitored through an un-biased institution, whose services will be hired by the Government

District Officer Education (Female) Peshawar transferred funds to the tune of Rs. 195,924,100 to PTC accounts under different heads during 2017-18. The following irregularities were noticed.

1. Funds were drawn from government treasury and allocated to PTC without observing tender.
2. Progress report as required under PTC guidelines was neither obtained from the schools nor produced to Audit.
3. Funds amounting to Rs.160,609,100 were drawn and transferred to school for civil work like construction of rooms, group latrine and boundary walls without PC-1, TS.
4. PTC Guidelines' under Financial Management Principals were totally against the Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973 read with section 8 and 12 of the Auditor General Functions, Power and Terms and Condition of Service Ordinance, 2001.
5. Allocation of funds to the PTC accounts deprived government from deduction of income tax amounting to Rs 14,694,307.
6. Third Party Validation was neither carried out nor was services of firms hired till date.
7. Allocation and utilization of funds through PTC adversely affect the very purpose of quality education as the teachers are not willing to work for PTC activities.

The irregularity occurred due to weak financial controls.

The irregularity was pointed out in August, 2018. Management replied that the construction was carried out according to standard specification and higher authorities will be approached for guidelines on income tax deduction. Reply was not acceptable as no documentary evidence was produced in support of reply.

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

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

AIR # 1(2017-18)

1.2.1.12 Irregular expenditure from PTC funds Rs 2.110 million

According to Para 23 of GFR Vol-I, every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

District Officer Education (Female) Peshawar allocated funds of Rs 2,110,000 to GGMS Darmangi as per the following detail:-

S.No	Description / Head	Amount
1.	Additional Class Rooms	1,600,000
2.	Solar Panels	350,000
3.	Group Latrines	160,000
	Total:	2,110,000

The following irregularities were noticed:-

1. 02 class rooms were constructed, one on ground and the other one on first floor. The construction was carried out without any design approved by engineering consultant.
2. Rs 900,000 were drawn from the PTC account in cash and were shown paid as labour charges without APRs or muster roll and seem to have been misappropriated.
3. An amount of Rs 343,000 was shown incurred on installation of solar panel, whereas the same was installed in other school at Rs 175,000.

The irregularity occurred due to weak internal control

The irregularity was pointed out in August, 2018. Management stated that the matter is under investigation with M&E (Technical) and action will be taken in light of the report. Reply was not acceptable as no documentary evidence was produced in support of reply.

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

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

AIR # 2(2017-18)

1.2.1.13 Non-disbursement/non-surrender of fund –Rs 2.679 million

According to Finance Department letter No. 2/3(F/L)/FD/2016/Vol-XI dated 26-06.2018, it is imperative to reconcile the closing balances in all designated bank accounts with Finance Department latest by 07th July 2018 along with duly verified bank statement for 2017-18. Moreover, balance in the bank accounts if any, remaining on 30th June 2018, shall not be available for use without its prior revival by Finance Department KP for the next financial year.

District Education Officer (Female) Peshawar retained Rs. 2,679,539 as closing balance on 30.06.2018 in designated bank account No. 40861421158, NBP GT Road branch Peshawar. Audit held that the amount was either required to be disbursed during the financial year or to be surrendered in June 2018, to Finance Department for revival in July 2018. Contrary to the above letter, the closing balance was neither surrendered nor revived for financial year 2018-19 from Finance Department.

Furthermore, the local office starts withdrawal from the account in July 2018 without revival of funds from Finance Department, which was held irregular.

The irregularity occurred due to non-compliance of instructions and rules.

The irregularity was pointed out in August, 2018. Management stated that the cheques could not be cleared on 30-06-2018 and later on payment was made to concern. The department admitted the irregularity.

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

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

AIR # 3(2017-18)

1.2.1.14 Irregular tender process for Rs 83.30 million and loss of Rs 6.472 million

According to District Government Budget Rules 2016 47(9)" The Nazim District Government and Deputy Commissioner each shall visit not less than 10 percent of the Projects being funded through District ADP , while Head of the office shall visit at least 70 percent of the projects".

According to District Government Budget Rules 2016 47(1)" post completion evaluation of each development project shall be undertaken jointly by the Deputy District Officer Planning in collaboration with concerned Head of Offices and a report submitted to District Council.

District Officer Social Welfare Peshawar incurred expenditure of Rs 69,0937,364 on purchase of Sewing Machines, tri-cycles and wheel chairs for disable under district ADP 2017-18. Contractors participated on the basis of single stage two envelope procedure with ratio of 70:30 for technical and financial evaluations respectively.

The following irregularities were noticed.

1. The tender process was irregular as the PC-I was not approved from the competent forum and project was split-up to avoid the sanction of higher authority.
2. The purchase committee was not approved from the competent forum.

3. Sanction for incurrence of expenditure was not obtained from the Deputy Commissioner.
4. 70 % weightage to technical proposal was irregular and resulted into loss of Rs 6,472,304 by non-accepting lowest bid offered.
5. Satisfactory supply report of purchases committee and material deliverable report duly signed by responsible officer as required under tender documents was not available on record. Further stock register was not produced.
6. The Nazim District Government and Deputy Commissioner physical inspection report was not available nor District Officer, Social Welfare visited 70% of the projects.
7. Post completion evaluation report by District Officer Planning in collaboration with head of the office was not available on record.
8. Bank Guarantee as required under the contract documents@ 8% amounting to Rs 6,640,000 which was not obtained from the suppliers.
9. MS Qazfi Surgical failed to complete supply as evident from the payment, where Rs 20,007,000 was paid and balance amount of Rs 15,292,250 was surrendered due to unknown reasons.

The irregularity occurred due to non-compliance of rules.

The irregularity was pointed out in December, 2018, management stated that projects were approved from district government and purchase committee was approved from District Nazim. Further tender was processed under KPPRA Rules,2014 and the supplier completed supply within stipulated time however his supply was rejected and later on supply was completed but payment could not be made due to Ban on ADP scheme due to election. The reply was not satisfactory as no documentary proof in support of reply was produced to audit.

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

In light of the above observation matter is reported for justification and corrective action under intimation to audit.

**1.2.1.15 Irregular payment of Health Professional Allowance-
Rs. 154.169 million**

According Finance Department Notification No. FD (SOSR-II)8-18 /2016 dated 07-01-2016, Health Professional Allowance will not be admissible during earned leave, study leave, extra ordinary leave, maternity leave except casual leave. Moreover, Provincial Govt. announced Health Professional Allowance to doctors and paramedic staff w.e.f. from 1st April, 2011.

Director Special Education Complex under the control of District Officer, Social Welfare, Peshawar incurred expenditure of Rs. 154,168,692 on payment of Health Professional Allowance to 119 employees who were transferred to Provincial Govt. from Federal Govt. and were placed under the administrative control of District Officer, Social Welfare during financial year 2017-18.

The following irregularities were noticed:-

1. Payment of Health Professional Allowance was made without budget allotment, as the revised estimates for the year 2017-18 shows \nil \budget under the head.
2. Sanction for incurrence of expenditure was not obtained from the competent authority and expenditure was incurred without sanction.
3. The said allowance was paid without considering employee position, leave account and other conditions, as details and due drawn statements were not produced.
4. Director Special Education and its allied offices were devolved to Provincial Government .from Federal Government. w.e.f. 1st April, 2011 in light of 18th Amendment Act 2010. Payment of Health Professional Allowance at the rates allowed to Federal Government employees is irregular and unjustified.
5. The employees were absorbed in provincial government w.e.f. 1st January 2018 but still drawing the said allowance and in the month of June ,2018 an amount of Rs 2,437,640 was drawn irregularly.

6. An amount of Rs 8,634,320 was drawn by Deputy Director Integrated alongwith his 06 employees having office in Directorate of Social Welfare.

The irregularity occurred due to violation of rules.

The irregularity was pointed out in July 2018, management stated that payment was made on the basis of Supreme Court decision, however the matter is under investigation and inquiry report will be shared with audit as and when received. The reply was not tenable as neither the budget availability nor the investigation report was produced to audit.

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

Audit recommends inquiry, fixing responsibility against the person (s) at fault.

AIR # 2(2017-18)

1.2.1.16 Irregular expenditure -Rs 31.794 million

According to Rule 13 of GFR, each Head of the Department is responsible for internal check against irregularities, waste and Fraud.

District officer social welfare incurred expenditure of Rs 31,794,691 under the object head "cost of other store" during 2017-18. The payment was mainly made for supply of food items to different institutes.

The following irregularities were noticed.

1. Tender documents for supply of food were not produced to audit.
2. From the available record it was noticed that there was a huge difference in rates as compared to the rates paid in previous year.
3. No proper record of food supplied was available with DO office and payment was made to contractor in institutes.

4. In institutes people were interviewed about standard of food supply, who had shown dissatisfaction on the quality of food supplied.
5. Previous year liabilities of Rs 3,745,084 were paid from the current year budget allocation.
6. An expenditure of Rs 881,449 was made through quotation without observing tender process.

The irregularity occurred due to non-compliance of rules.

The irregularity was pointed out in August, 2018. Management stated that the record is in the custody of Anticorruption department and now received will be provided to audit, further tender was accepted under KPPRA Rules,2014 and previous year liabilities were paid due to shortage of fund in 2016-17. Reply was not satisfactory as previous liabilities were paid without recording commitment in Accountant General Office.

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

Audit recommends inquiry, fixing responsibility against the person (s) at fault.

AIR # 3(2017-18)

1.2.1.17 Illegal /unauthorized release on account of repair of PESCO Electricity Transformers- Rs 37.403 million

Abridge Condition under the WAPDA Act, 1958, which state that before any electrical wiring or energy consuming apparatus is connected to the authorities mains, the same shall be subject to inspection and testing by the authority.

Deputy Commissioner Peshawar released Rs 37.403 million from Developmental Fund to Assistant Director LGE&RDD for repair of PESCO Electricity Transformers at UC-21, 35, 48, 57, 64, 65, 72, 77, 80, 86, 89 & 92 during financial year 2017-18, which was the responsibility of WAPDA/PESCO

after its testing at their work shop. The above transformers were repaired in private workshops and without testing and authorization by the PESCO, which was illegal. The repair cost was also liability of PESCO if the causes of damage of transformers were found not due to fault of the consumers or any of PESCO/WAPDA employees; otherwise the loss was recoverable from the concerned defaulters.

The irregularity occurred due to non-compliance of rules.

Illegal /unauthorized release on account of repair of PESCO Electricity Transformers resulted in loss to the Government.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry, fixing responsibility against the person (s) at fault.

AIR Para No.05/2017-18

1.2.1.18 Irregular disbursement – Rs 22.400 million Rs 37.403 million

According to Para 23 of GFR Vol-I each Govt. officer will personally be responsible for loss sustained by Govt. through negligence or fraud on his part or on the part of his subordinate staff.

Deputy Commissioner Peshawar during the financial year 2017-18 paid an amount of Rs 22.400 million on account of compensation to the victims of terrorist attack on Agriculture Training Institute Peshawar. The following irregularities were noticed:

1. Detail of legal heirs duly verified by Halqa Putwari and Tehsidar concerned was not available on record
2. No acknowledgements of the disbursements were available.

The irregularity occurred due to non-compliance of rules.

The irregularity was pointed out in July 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry into the matter and actions against persons at fault.

AIR Para No.12/2017-18

1.2.1.19 Irregular re-appropriation of funds–Rs 38.488 million

S. No. 19, condition (d) of Second Schedule of Government of KP Delegation of Powers Rules, 2001, “Re-appropriation can be made from an original major work in progress only to a work or works of the same category” and further condition S. No. 20, condition (a) re-appropriation will not be made except for approved schemes;

During review of District ADP of District Peshawar on SAP it was observed that the Deputy Commissioner, Peshawar, allocated the budget amounting to Rs19, 244,130 for “Roads” and Rs. 19,244,130 for “Drinking Water Supply & Sanitation”. However, the allocations were later on withdrawn from the system. No detailed record in support of the above re appropriation including DDAC approval, PC-I, TS, and approval of the District Council was available in the office.

The irregularity occurred due to non-compliance of rules.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry, fixing responsibility against the person (s) at fault.

AIR Para No.13/2017-18

**1.2.1.20 Irregular expenditure without approval from District Council
-Rs. 1,045.942 million**

According to Rule 42 (2) District Government Budget Rules 2016, “The Annual Development Programme shall classify projects by sector, function and geographic location and further Rule 42 (6) District Government Budget Rules 2016, “After approval of the budget by the District Council, the approved Annual Development Program shall be circulated to the concerned Offices by the Deputy District Officer Planning”

During audit of the Deputy Commissioner Peshawar, it was observed that District Council approved Annual Development Program in lump sum instead of scheme wise approval of Rs.-1,170,888,255 and subsequent expenditure during financial year 2017-18. The audit observed that lum sum approval of the District ADP budget was a violation of rules as it deprived the members of their choice to approve the schemes in accordance with actual requirement.

The irregularity occurred due to non-compliance of rules.

The irregular expenditure was made due to non compliance of rules.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry, fixing responsibility against the person (s) at fault.

AIR Para No.13/2017-18

**1.2.1.21 Irregular payment on account of land award – Rs 1,097.386
million**

According to Para 23 of GFR Vol-I each Govt. officer will personally be responsible for loss sustained by Govt. through negligence or fraud on his part or on the part of his subordinate staff.

Deputy Commissioner Peshawar during the financial year 2017-18 paid an amount of Rs. 1,097,386,447 for acquisition of land at Sardar Ghari for “Construction of BRT Depots”. The following irregularities were noticed:

1. Copies of the CNICs of the persons receiving payment were not available on record.
2. Payments were made without signatures of Tehsildar Peshawar.
3. An amount of Rs.3,445,445 was paid for Khasra No. 159/1 without any acknowledgement i.e. thumb impression/signature and copy of CNIC No./ cell no due to which authenticity of the payment could not be ascertained.
4. Basis for calculation of rate of the land was also not produced despite repeated requests.

Incomplete/improper maintenance of record make the authenticity of payment suspicious.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR Para No.19/2017-18

1.2.1.22 Irregular release on account of polio campaign –Rs 10.190 million

According to Commissioner, Peshawar Division letter no.3/11/Accounts/SPC/Vol-1/3112 dated 22.03.2016, requested the Deputy Commissioner that the amount may be disbursed after fulfillment of codal formalities and on receipt of Actual payee receipt.

Further, According to Emergency Operations Center, Khyber Pakhtunkhwa dated 13th March 2015, the payment will be released subject to provision of certificate that the security payment has not been taken from any

other donor, certificate showing no of personnel taken from the other district, certificate for nonpayment of food charges from any other source, total number of transport hired for security and rationalized rate.

Deputy Commissioner Peshawar released Rs 10,190,000 to Capital City Police Officer Peshawar on account of polio campaign during financial year 2017-18 through cheque no. 3367156 dated 01/08/2017.

Audit observed the following irregularities:

1. Record in support of payments i.e. advertisement, tenders, quotations, comparative statements, sanction orders and actual payee's receipts were not available on record.
2. The amount was released on single receipt without observing codal formalities.
3. No Certificate was available that security payment has not been taken from any other donor, certificate showing no of personnel taken from the other district, certificate for non-payment of food charges from any other source, total number of transport vehicles hired for security and rationalized rate.

The irregularity occurred due to non-compliance which resulted into irregular release of funds.

The irregularity was pointed out in July, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR Para No.03/2017-18

1.2.1.23 Irregular payment of Rs 6.120 million and non recovery of Rs. 2.62 million

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

During audit of Director General Coordination City District Government Peshawar for the financial year 2017-18 it was observed that an amount of Rs. 6,120,000 was irregularly paid to District Council for the payment of honoraria during financial year 2017-18. An amount of Rs. 3,500,000, were later on recovered and a balance amount of Rs 2,620,000 was still outstanding against the District Council Secretariat. Audit was of the view that the District Council Secretariat was a separate entity having its own budget and there was no provision in Local Government Act 2013 to provide loan to other offices.

Irregular payment was occurred due to non compliance, which resulted in loss.

The irregularity was pointed out in November, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends detailed inquiry and recovery of loan besides action against the person(s) at fault.

AIR Para No.01/2017-18

1.2.1.24 Irregular payment of Rs 17.00 million.

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

During audit of Director General Coordination City District Government Peshawar for the financial year 2017-18, it was observed that an amount of Rs. 17,000,000 was paid to District Health Officer for the Dengue control. Rs. 15,000,000 were reported to have been recovered and Rs 2,000,000 were still outstanding against DHO. The audit observed the following irregularities:

- a. There was no evidence produced to audit for verification that payment was in fact made to the District Health Officer.
- b. Recovery of Rs. 15.000 million were not supported with records of cross cheque.
- c. The DG coordination is responsible for carrying out additional functions executed by the city district government as per District Government Rules of Business 2015, where as payment to DHO was required to be made by the Deputy Commissioner for Danguge control.

Irregular advances occurred due to non-compliance of rules, which resulted in loss to the local office.

When pointed out in November 2018, Management stated that an amount of Rs. 17,000,000 was released to DHO for Dengue Campaign. The amount of Rs. 15,000,000 recoup from the DHO and remaining is grant. Reply was not acceptable as no documentary evidence was produced in support of reply.

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

Audit recommends inquiry and recovery of advance besides action against the person(s) at fault.

AIR Para No.02/2017-18

1.2.1.25 Irregular expenditure on ADP Rs. 25.836 million

According to Rule 42 (2) District Government Budget Rules 2016, “The Annual Development Programme shall classify projects by sector, function and geographic location and further Rule 42 (6) District Government Budget Rules 2016, “After approval of the budget by the District Council, the approved Annual Development Programme shall be circulated to the concerned Offices by the Deputy District Officer Planning”

During audit of the Director General Coordination Peshawar for the financial year 2017-18, it was observed that scheme wise approval of Rs.25,801,939 was not obtained from the District Council. Moreover, expenditure on repair and maintenance was incurred from the Annual Development Program, which is clear violation of rules.

Irregularity occurred due to non-compliance of rules.

When pointed out in November 2018, Management stated that the expenditure related to maintenance and repair five numbers assets those retained by City District under section 121 of Local Government Act 2013. Moreover the amount of 10.00 million was allocated to District Education Officer (Male) for purchase of Laptop for students, through grant. Reply was not acceptable as no documentary evidence was produced in support of reply.

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

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

AIR Para No.03/2017-18

1.2.1.26 Irregular releases of grants for sports -Rs 4.981 million

According to Rule 74 (1)(d) of District Government Budget Rules 2016, public money should not be utilized for the benefit of a particular person or section of the community unless the amount of expenditure involved is in significant or

- i. a claim for the amount could be imposed in the court of law or
- ii. the expenditure is in pursuance of a recognized policy or custom.

Director General Coordination, City District Government Peshawar during the financial year 2017-18 paid an amount of Rs.4,981,443 to District Officer Sports Peshawar and others for sports activities. Neither record in support of expenditure nor the distribution of sports equipment was available. LGA 2013 does not empower Director General Coordination to pay donations to private individual or associations. Details are as under:

Paid to	Date	Cheque No.	Amount (Rs)
Cashier	10.07.2017	10990754	125,443
President Tennis Association	22.08.2017	11533550	450,000
AamirWaseem	08.09.2017	11596911	200,000
KP body building Association	10.10.2017	11865225	400,000
District Sports Officer	13.02.2018	13196700	996,000
Farhadi Shah. Chief Org	13.02.2018	13488001	100,000
Paid to various	19.03.2018	----	600,000
Silas Gil District Member	02.04.2018	14103302	110,000
District Sports Officer	14.04.2018	14103394	300,000
District Sports Officer	18.04.2018	14176809	185,000
District Sports Officer	03.05.2018	14176854-58	1200,000
Paid to various	23.05.2018	----	315,000
	Total		4,981,443

Unauthorized release of funds occurred due to non-compliance of rules.

When pointed out in November 2018, Management stated that all the supporting vouchers would be submitted later on.

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

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

AIR Para No.06/2017-18

1.2.2 INTERNAL CONTROL WEAKNESSES

1.2.2.1 Non-disbursement/non-surrender of fund –Rs 2.679 million

According to Finance Department letter No. 2/3(F/L)/FD/2016/Vol-XI dated 26.06.2018, since current financial year 2017-18 closes on 30th June 2018, hence it is imperative to reconcile the closing balances in all designated bank accounts with Finance Department latest by 07th July 2018 along with duly verified bank statement for 2017-18. Moreover, according to rule 290 of Treasury Rules, “no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant”.

The record of District Education Officer (Female) Peshawar for the financial year 2017-18 revealed that an amount of Rs. 2,679,539 was lying as closing balance on 30.06.2018 in designated bank account No. 40861421158, NBP GT Road branch Peshawar. Audit held that the amount was either required to be disbursed during the financial year or to be surrendered in June 2018, to Finance Department for revival in July 2018. Contrary to the above letter, the closing balance was neither surrendered nor revived for financial year 2018-19 from Finance Department.

Furthermore, the local office started withdrawal from the account in July 2018 without revival which is held irregular.

The irregularity occurred due to weak financial controls.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR #01/2017-18

1.2.2.2 Un-authorized retention of Government money in bank accounts-Rs 20.374 million

According to clause-2 of Finance Department Government of KPK circular No. 2/3(F/L)/FD/ 2016/ Vol-X dated 14.07.2017, keeping substantial amount of Government in various Banks without any valid authority and approval of Government which is violation of Para-66,95,96 of GFR Vol-I and Rule-290 of FTR. Such funds lying in Banks should be drawn and credited to Government Treasury immediately except where Departments/Offices/Bodies/Organizations facilities have been specifically permitted under some Statute/Act.

During audit of District Director Agriculture Extension, Peshawar it was observed that during 2017-18, District Director Agriculture Extension, Peshawar and the circles offices under the jurisdiction of District Director Agriculture Extension, Peshawar has retained an amount of Rs. 20,374,000 in various Bank accounts without any valid authority and approval of Government. The local authority and its circle offices have failed to credit the amounts to Government Treasury at the end of financial year which is violation of the above-mentioned Government Rules and Orders.

Audit observed that irregular retention of Government money in bank account occurred due to weak internal control.

When pointed out in July 2018, the Management replied that the Para is referred to DGA (Ext) KP for further detail comments and relates to DGA (Ext) office.

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

Audit recommends appropriate action and fixing responsibility against the person(s) at fault under intimation to audit.

AIR Para # 3/2017-18

1.2.2.3 Unauthorized and un-justified releases of funds for donations - Rs 8.461 million

According to Rule 74 (1)(d) public money should not be utilized for the benefit of a particular person or section of the community unless the amount of expenditure involved is in significant or

- i. a claim for the amount could be imposed in the court of law or
- ii. the expenditure is in pursuance of a recognized policy or custom.

Director General Coordination, City District Government Peshawar during the financial year 2017-18 paid an amount of Rs. 5,010,551 to general public and others on account of donation/Cash award details are annex 5. LGA 2013 does not empower Director General Coordination to pay donations to private individual or association. In addition an amount of Rs. 3,450,000 were paid to different Deptt / Institution as irregular grant. Details as under.

Paid to	Date	Cheque No.	Amount
Mr. Shams ul Bari	17.08.2017	11533508	200,000
Live Stock	24.08.2018	11533566	800,000
Sifat Ghayur Hospital	13.07.2018	10990761	2,450,000
	Total		3,450,000

Unauthorized payment from local fund was occurred due to weak internal and financial control, which resulted in loss to the local office.

When pointed out in November 2018, Management stated that detailed reply would be given in short time.

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

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

AIR Para No.04,5/2017-18

1.2.2.4 Less collection of receipts of GBS Haji Camp -Rs 14.427 million

According to Section 40 (2) of the Local Government Act 2013, Properties of local government may be given on lease through competitive bidding in public auction for a period to be determined by the government.

Director Coordination City District Government Peshawar awarded the contract of General Bus Stand Haji Camp Peshawar on daily wage basis to contractor at Rs. 820,000 per day for the financial year 2017-18. Whereas 15% remission granted (33 days) for the Holy month of Ramadan and Eid. Audit held that the management deposited an amount of Rs 280,813,600 out of the total contract amount of Rs 295,241,000 whereas the remaining amount of Rs 14,427,400 was less collected as per detail given below:

Period	Daily wage receipts (Rs)	days	Amount (Rs)
01-07-2017 to 16-05-2018	820,000	320	262,400,000
17-05-2018 to 18-06-2018	697,000	33	23,001,000
19-06-2018 to 30-06-2018	820,000	12	9,840,000
Total required to be deposited			295,241,000
Total deposited as per classified Register			280,813,600
Difference			14,427,400

Less collection of receipts occurred due to weak internal and financial control which resulted in loss to the local office.

When pointed out in November 2018, Management stated that detail reply would be given in short time.

Request for convening DAC meeting was made in November 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.07/2017-18

1.2.2.5 Less recovery of receipts of Karkhano Bus Stand Rs 2.129 million

According to Section 40 (2) of the Local Government Act 2013, Properties of local government may be given on lease through competitive bidding in public auction for a period to be determined by the government.

Director Coordination City District Government Peshawar awarded the contract of Karkhano Bus Stand Peshawar on daily wage basis to contractor at Rs. 84,000 per day for the financial year 2017-18 and 30% remission granted w.e.f 05.01.2018. An amount of Rs 26,199,600 was deposited out of the total contract amount of Rs 24,070,380 which resulted in less deposit of Rs 2,129,220 as per detail given below:

Period	Daily wage receipts (Rs)	days	Amount (Rs)
01-07-2017 to 04.01.2018	84,000	188	15,792,000
05-01-2018 to 30-06-2018	58,800	177	10,407,600
Total required to be deposited			26,199,600
Total deposited as per classified Register			24,070,380
Difference			2,129,220

Less deposit of fee occurred due to non auction as per LGA 2013 which resulted in loss.

The irregularities was occurred due to weak internal control.

When pointed out in November 2018, Management stated that detailed reply would be given in short time.

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

Audit recommends deposit of balance amount and action against the person(s) at fault.

AIR Para No.08/2017-18

1.2.2.6 Less recovery of receipts of Charsadda Bus Stand Rs 3.544 million

According to Clause 6 of the Model Term and Condition of contract " if the contractor fails to clear the dues by 10 of each month , the contract may be cancelled and the advances deposited by the contractor shall be forfeited.

Director Coordination City District Government Peshawar awarded the contract of Charsadda Bus Stand Peshawar on daily wage basis to contractor at Rs. 170,000 per day for the financial year 2017-18. Whereas as 5% remission granted (33 days)for the Holy month of Ramadan and Eid. Audit held that the management deposited an amount of Rs 61,769,500 out of the total contract amount of Rs 58,225,500 whereas the remaining amount of Rs 3,544,000 was not deposited as per detail given below:

Period	Daily wage receipts (Rs)	days	Amount (Rs)
01-07-2017 to 16-05-2016	170,000	320	54,400,000
17-05-2018 to 18-06-2018	161,500	33	5,329,500
19-06-2018 to 30-06-2018	170,000	12	2,040,000
Total required to be deposited			61,769,500
Total deposited as per classified Register			58,225,500
Difference			3,544,000

Less deposit of fee occurred due to non auction as per LGA 2013 which resulted in loss.

The irregularities was occurred due to weak internal control.

When pointed out in November 2018, Management stated that detailed reply would be given in short time.

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

Audit recommends deposit of balance amount and action against the person(s) at fault.

AIR Para No.09/2017-18

1.2.2.7 Less collection/deposit of receipts of Rent of Shops from Bus Stand Rs 14.043 million

According to Clause 6 of the Model Term and Condition of contract " if the contractor fails to clear the dues by 10 of each month , the contract may be cancelled and the advances deposited by the contractor shall be forfeited.

Director General Coordination, City District Government Peshawar during financial year 2017-18 failed to collect the outstanding rent of shops amounting to Rs 14,043,391 from the tents of shops at different bus stand during 2017-18.

Less deposit/collection of rent of shops occurred due to weak internal and financial control which resulted in loss.

When pointed out in November 2018, Management stated that detailed reply would be given in short time.

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

The irregularities was occurred due to weak internal control.

Audit recommends deposit of balance amount and action against the person(s) at fault.

AIR Para No.10&11/2017-18

1.2.2.8 Loss due to non-generation of revenue from open plots of about Rs 28.125 acre

According to Section 40 (2) of the Local Government Act 2013, Properties of local government may be given on lease through competitive bidding in public auction for a period to be determined by the government.

Director General Coordination City District Government Peshawar did not utilize the open useless plots of about 28.125 acre (225 Kanal) for generating revenue during financial year 2017-18. Audit observed that it was required that the open plots, which were lying useless, be utilized for bus stand/construction of new plaza, shops/colony/quarter etc to enhance the receipts of the local office but failed to do so. Detail of open plots are as under:

S. No	Location	Units	Measurement
1	GariBaghbanan	1	98 Kanal& 16 marla
2	Ex-GTS workshop	1	25 kanal
3	Adjacent Masjid Mohabat Khan Naz Cinema road	1	10 Marla
4	Opposite Shell pump gulbahar No.01	1	12 Marla
5	Opposite Govt college	1	23 Marla
6	Adjacent stairs at city circular road near nishtarabad	1	16.7 x 22.5 SFT
7	Opposite CNG pump near lahori gate city circular road	1	837 SFT
8	Opposite tooraykababi city circular road	1	12x8 SFT
9	Near gunj gate masjid	1	74.10 x 9.9 SFT
10	Open space triangular opposite haidery petrol pump	1	25.3x20 SFT
11	Samosa park college chowk opposite arbabniaz stadium	1	10.45 Marla
12	Open plot cattle fair near bacha khan markazpajaggi road	1	58 Kanal& 16 Marla
13	Open plot dehri, larmasherojhangiCharsaddah road	1	36 kanal
14	Open/constructed plot	5	950 to 1200 SFT per plot
15	Plot situated corporation colony dalazak road	1	12 Marla

Non utilization of plots was occurred due to weak internal control which resulted in non-generation of revenue.

When pointed out in November 2018, Management stated that detailed reply would be given in short time.

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

Audit recommends enquiry besides utilization of open plots to boost up revenue and action against the person(s) at fault.

AIR Para No.12/2017-18

1.2.2.9 Non deduction/collection of HRA-Rs. 6.058 million

According to the standing orders of the Government of Khyber Pakhtunkhwa, the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of House Rent Allowance (HRA) and 5% of their pay will also be subjected.

Director General Coordination, City District Government Peshawar allotted 218 quarters to the employees of TMAs as well as other offices but house rent were not deducted/collected thereof during financial year 2017-18. Details are as under:

S. No	Quarters Place	Amount
1	GulBahar No 1 AnamSanamChok	246,120
2	GulBahar No 1	433,128
3	Tehsil Gorgatry	467,172
4	MochePuraJhangeerPura	344,232
5	Shad Bagh Colony	822,096
6	Tail Godam	1,057,284
7	GoolGodam	576,300
8	Quarters Husain Abad B/ Yaqatoot	129,852
9	SandaGodam	346,692
10	different quarters	547,824
11	Yousaf Abad	1,087,524
Total		6,058,224

Non deduction/collection House Rent was occurred due to weak financial control which resulted in loss to the local office.

When pointed out in November 2018, Management stated that detailed reply would be given in short time.

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

Audit recommends recovery of house rent from the concerned employees besides fixing responsibility against the person(s) at fault.

AIR Para No.13/2017-18

1.2.2.10 Irregular purchase of transport-Rs 7.256 million

According to Government of Khyber Pakhtunkhwa, Administration Department via letter No. SOT (AD) TOR/2015 dated 20.09.2017 allowed purchase of only one 1000 cc vehicle. According to austerity measures issued by the Finance Department for the financial year 2016-17, there would be a complete ban on purchase of vehicle.

As per Section 23(4) of KPPRA rules 2014, each procuring entity shall solicit bids based on performance or functional specification and not on restrictive or propriety of particular brand.

Director General Coordination incurred expenditure of Rs7,254,628 on the purchase of vehicles during the financial year 2017-18.

Audit noticed the following irregularities: -

1. Contrary to criteria one Toyota Rivo 3000 CC and three 1000 CC Suzuki Cultus were purchased during the financial year in addition to an expenditure of Rs 13,271,455 on purchase of vehicles was already incurred during 2016-17. Ban relaxation for the purchase of vehicles was not obtained from the Finance Department.
2. Vehicles were purchased without any sanction from competent authority.

3. Old vehicles were neither auctioned nor condemned.
4. Bidders were restricted to supply car of a specific brand (Suzuki and Toyota) instead of bids based on performance or functional specification in violation of Section 23(4) of KPPRA. Which was breach of rules which accounted towards mis-procurement
5. Stamp duty was not deducted from the suppliers.

The irregularity occurred due to weak internal controls.

When pointed out in November 2018, Management stated that only two cultus were purchased in the year 2017-18. One vehicle was purchased from the recovery from previous year purchase. Reply was not acceptable as no documentary evidence was produced in support of reply.

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

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

AIR Para No.13/2017-18

1.2.2.11 Loss due to Non Recovery of Rent of shops– Rs. 391.253 million

According to Finance Department letter No BO (Res-III FD/2-2/2018-19/Vol-I, dated 3/01/2018, “The rent rates of all Local Government properties shall be bring at par on market rate within a time of 2 (two) months.

Director General Coordination, Peshawar during the financial year 2017-18 failed to recover Rs. 391,253,358 from the occupants of all property holders of (Shops, Plaza etc.) of District Government Peshawar since 2010. Non recovery of enhanced rates on prevailing rates of market resulted in a huge loss to department. Detail is given at **annex- 6**.

The irregularity occurred due to weak internal control.

Non-recovery of rent of shops resulted in loss.

The irregularity was pointed out in August, 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR Para No.14/2017-18

1.3 TMA Town I, II, III & IV

1.3.1 IRREGULARITIES /NON COMPLIANCE

1.3.1.1 Loss to government due to award of contract on higher rate- Rs 2.400 million

According to Para 23 of GFR Vol-I each Govt. officer will personally be responsible for loss sustained by Govt. through negligence or fraud on his part or on the part of his subordinate staff.

The TMO Town-I, Peshawar awarded two works “supply of electric water cooler for UC 18 Peshawar” for the supply of 82 number of electric water coolers to a contractor during the financial year 2017-18 as per detailed below.

S.No	Name of work	Tender cost	Rate offered	Bid cost
1	supply of electric water cooler for UC 20 Peshawar	2,000,000	2.90% below	1,942,000
2	supply of electric water cooler for UC 18 PK-03Peshawar	2,000,000	3 % below	1,940,000
Total				3,882,000

However, audit noticed from scrutiny of the sales tax invoice of the contractor of the same supply that the contractor has paid Rs 19,048 per water cooler against PC-1 rate of Rs 49,000 per water cooler which shows a difference of Rs29,952 with a total loss of Rs 2,456,064 to government as per detail below

Rate of as per PC-1	Rate of contractor as per sales tax invoice	Difference	quantity	Loss
49,000	19,048	29,952	82	2,456,064

Therefore, from the above miss-procurement is established which needs justification.

Miss-procurement occurred due to non compliance of rules.

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR No. 1 (2017-18)

1.3.1.2 Miss-procurement of sewing machines-Rs 2 million

According to Para 23 of GFR Vol-I each Govt. officer will personally be responsible for loss sustained by Govt. through negligence or fraud on his part or on the part of his subordinate staff.

The TMO Town-I, Peshawar awarded a work “supply of sewing machines for UC-26,30 in PK-03 with estimated cost of Rs 2,000,000 to M/S Nadeem Akhtar & Company” during the financial year 201718. Audit observed the following irregularities: -

1. Quotation of the successful bidder was blank therefore, it is apprehended that the rate shown against the bidder was unauthentic
2. Bid rate of Rs 8,000 was worked out as non scheduled item, however, rate analysis of the same was not carried out/available on record, therefore the per item rate was on higher side as market rate of the machine was not available on record.
3. PC-1/detailed cost estimate of the scheme was not available on record
4. Moreover, two other contractors were shown with 1.46% & 0.10% below against the estimated cost however, no bid documents of the contractors were found on record.
5. No guarantee/warranty was obtained from the supplier; therefore, quality of the supplies was compromised.
6. Payment was made to the supplier without Physical verification of the supplies.
7. Distribution records of the sewing machines were not available on record.

Therefore, from the above miss-procurement is established which needs justification.

Miss-procurement occurred due to non compliance of rules.

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR No. 2 (2017-18)

1.3.1.3 Irregular expenditure of Rs 10.741 million on account of Sewing Machine from ADP and overpayment of Rs. 4.895 million

According to Para 10 (i) of GFR, 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.

During audit of the accounts of TMO, TMA Town III for the Financial Year 2017-18, audit observed the following irregularities

- i. Sewing machines for Rs.10,741,010 from the ADP. This is the violation of the releases.
- ii. As per market rate the best quality Sewing Machine @ Rs. 6000 per item were available. Whereas sewing machine@ 6270 supplied to Social Welfare Charsadda in May 2018. Hence over payment of Rs. 4,895,000 made to contractor.
- iii. Distribution records of the sewing machines were not shown to audit
- iv. Sewing Machines were not purchased from the authorised dealer, as no evidence was available at record.
- v. The below mentioned details show that procurement process was not transparent and supply orders were awarded between these two contractors.

S. No	Name of Contractor	Rate per machine	No. of items	Total amount
1	Techway solution	10,950	73	799,350
2	NAC	10,940	91	995,540
3	Techway solution	10,900	73	795,700
4	Techway solution	11,000	72	792,000
5	Techway solution	11,000	218	2,398,000
6	NAC	10,810	37	399,970
7	NAC	11,000	60	660,000
8	NAC	10,950	91	996,450
9	Techway solution	11,000	177	1,947,000
10	NAC	11,000	60	660,000
11	NAC	11,000	27	297,000
	Total			10,741,010

The irregularity occurred due to non compliance of rules

The irregularity was pointed out in January 2019, management neither submitted reply nor was DAC meeting convened till finalization of this report.

Audit recommends action against person at fault

AIR No. 1 (2017-18)

1.3.1.4 Irregular payment of Rs 2.236 million for the procurements of sports items and wheel chairs

According to Para 10 (i) of GFR, 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.

During audit of TMA, Town III Peshawar for the financial years 2017-18, it was observed that Rs.2,236,138 procurements were made from the ADP, Which is the violation of the releases. Moreover Distribution of sports equipments were not available in file. Details are as under:

S. No	Contractor	Particulars	Amount
1	NAC	Sports items	1,996,138
	NAC	Wheel Chairs	240,000
	Total		2,236,138

The irregularity occurred due to non compliance of rules

The irregularity was pointed out in January 2019, management neither submitted reply nor was DAC meeting convened till finalization of this report.

Audit recommends action against person at fault

AIR No. 2 (2017-18)

1.3.2 INTERNAL CONTROL WEAKNESS

1.3.2.1 Non Recovery of Outstanding dues – Rs 1.975 million

According to Rule 51 of TMA Budget Rules 2016, the primary obligation TO(R) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under proper head of account.

Town Municipal Officer, Town-II failed to recover Rs 1,975,000 from the contractor of receipt contract” Swimming pool Khushal Bagh” during 2017-18. Audit observed that non-recovery of outstanding dues resulted in loss to the department as detailed below:

Name of Contract	Contract amount	Recovery	Outstanding
Swimming pool Khushal Bagh	4,250,000	2,700,000	1,550,000
Income tax	425000	0	425,000
		Total	1,975,000

The matter is reported to management for recovery.

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends recovery besides fixing responsibilities on person(s) at fault

AIR Para No. 03 AC-IV(2017-18)

1.3.2.2 Loss due to non awarding of receipt contract–Rs 1.329 million

According to clause 41(1) of LGA 2013. Every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise.

Town Municipal Officer, Town-II during financial year 2017-18 failed to award the contract of “Slaughter House landi sarak Charsadda Road” at a bid cost of Rs 3,920,000 offered by a contractor and started departmental recovery with realization of Rs 2,982,066, audit is of the view that loss of Rs 1,329,934 was occurred due to non awarding of contract . Detail is given below:

S.No	Name of contract	Bid amount	Departmental recovery	Loss in contract	Loss 10% withholding tax	Total loss
1	Slaughter House landi sarak Charsadda Road	3,920,000	2,982,066	937934	392,000	1,329,934

Loss occurred due to weak internal control

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault.

AIR Para No. 04 AC-IV(2017-18)

1.3.2.3 Loss due to non-auctioning contract of 2% property tax Rs 21.518 million

According to Para (2) of Policy Guidelines for the auction of Local councils contracts circulated vide Local Government Department, Government of Khyber Pakhtunkhwa letter No. AO-II/LCB/6-11/2017 dated 20-02-2017; the contract for the present year must have an increase over the bid of last year to the tune of 20%.

Town Municipal Officer, Town-IV collected Rs 54,872,753 departmentally on account of 2% property tax during financial year 2017-18. Audit observed that a loss of Rs 21,518,287 occurred due to non auctioning of the contract as per following details

Particular	Recovery during 2016-17	20% increase	Target for 2017-18	Actual receipt during 2017-18	Loss
2% property tax	57,872,000	11,574,433	69,446,400	54,872,753	14,573,647
Add 10% Income tax			6,944,640	-	6,944,640
Total					21,518,287

The contract was shown advertised but not auctioned due to non participation of contractors. Audit is of the view that the contract proceedings were not actually done as neither participation of NAB, Ehtesab Commission, Anti corruption was ensured nor video/photograph of the auction proceeding was made/recorded which would have been a proof of actual auction as required under Para 1 of the Terms & Conditions of auction circulated vide No. AO-II/LCB/6-11/2017 dated 20-02-2017.

Moreover, the department receipts of Rs 54,872,753 were not reconciled with the revenue department for actual number of mutation.

Loss occurred due to weak internal controls.

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends fixing responsibility against the person(s) at and inquiry under intimation to audit.

AIR No. 1 (2017-18)

1.3.2.4 Loss due to non awarding of receipt contract—Rs 12.650 million

According to clause 41(1) of LGA 2013. Every official or servant of a local government, every member of a local council, and every person charged

with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise.

Town Municipal Officer, Town-IV during financial year 2017-18 awarded the contract of “Market fee” at a bid cost of Rs 11,500,000 offered by a contractor namely Mr. Sharafat Khan for 10 months w.e.f. 01-09-17 to 30-07-18 and authorized the contractor vide No. 493-99/TMA, Town IV dated 3/10/17 to take possession however the contract was cancelled and no recovery was made during the year 2017-18, audit is of the view that loss of Rs12,650,000 was occurred due to cancellation of contract . Detail is given below:

S.No	Name of contract	Bid amount	Departmental recovery	Loss in contract	Loss 10% withholding tax	Total loss
1	Market fee	11500000	o	11,500,000	1,150,000	12,650,000

Loss occurred due to weak internal control

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault

AIR No. 2 (2017-18)

1.4 AD LGE&RDD/VCs/NCs PESHAWAR

1.4.1 IRREGULARITY/NON-COMPLIANCE

1.4.1.1 Irregular expenditure on fake Technical Sanction– Rs 60.2 million

Para 32 of CPWA Code stated that No work shall be executed without obtaining Administrative Approval and Technical Sanction.

According to Section-III OF Delegation of Power Rules ,2016 the Senior Engineer have vested Technical Sanction power of Rs 2.00 million in case of original work and Rs 100,000 in case of repair work.

Assistant Director LGE&RDD, Peshawar incurred an expenditure of Rs 46,587,924 on repair of transformer during 2017-18. 16 Nos projects of estimated cost of 60,200,000 were awarded to contractors for repair of transformer in different Union Councils District Peshawar and incurred expenditure of Rs 46,587,924. The expenditure on developmental works were shown on the basis of Technical Sanction obtained from Executive Engineer Khyber Circle Peshawar, the same seems fake as no such powers are vested to Senior Engineer or equivalent. Details are as **Annex-7**

Loss occurred due to non compliance of rules.

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault

AIR No. 1 (2017-18)

1.4.1.2 Overpayment of RS. 4.519 Million.

Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Assistant Director LG&RDD, Peshawar. Awarded 03 contract of E/Cost/ 11,600,000 to one Mr. Wajid Ali Khan & Sons for repair of transformer in different U/Cs of District Peshawar. Technical Sanction of the scheme were obtained from Executive Engineer PESCO Khyber Circle Peshawar. 19-01-2018. The expenditure were made to merely utilized the funds and the contract was shown paid for the abnormal quantities of items more than their existence. Thus contractor was overpaid for Rs. 4519120. Details are as under:

	Description	E/Cost (M)	Paid	Technical Sanction	Difference	Rate	Over payment
1.	Rewinding of LT coil 100 KVA	3.40	38	18	20	20,000	4,00,000
	Rewinding of HT coil 100 KVA		38	18	20	28,000	5,60,000
	Transformer Oil		1901	1050	851	480	408480
	Loading Unloading		23	6	17	6000	102000
Total							14,70,480
2	Rewinding of LT coil 100 KVA	3.30	34	18	16	20,000	320,000
	Rewinding of HT coil 100 KVA		34	18	16	28,000	448,000
	Transformer Oil		1761	850	911	480	437,280
	Loading Unloading		27	5	22	6000	132,000
Total							133,7280
3	Rewinding of LT coil 100 KVA	4.90	51	26	25	20,000	500,000
	Rewinding of HT coil 100 KVA		51	25	26	28000	728,000
	Transformer Oil		2207	1475	732	480	351,360
	Loading Unloading		37	15	22	6000	132000
Total							17,11,360
General Total							45,19,120

Loss occurred due to non compliance of rules.

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault

AIR No. 2 (2017-18)

1.4.1.3 Over payment/ Excess Payment to Contractor of RS.2.0 Million.

Abridge Condition under the WAPDA Act, 1958, which state that before any electrical wiring or energy consuming apparatus is connected to the authorities mains, the same shall be subject to inspection and testing by the authority.

Assistant Director LG&RDD, Peshawar. Awarded contract for repair of transformer at UC-2, 8,20,21,23 in district Peshawar for Rs.4, 000,000 @ 4 % below to contractor wide work order dated 12-10-2017. According to PC-I work order and Technical Sanction the number of transformer in the area were mentioned, But payment to contractor was made for the abnormal quantities which resulted into overpayment of Rs. 2000832, as per following details.

S. No	Description	Paid	Technical Sanction	Difference	Rate	Over payment
1.	Rewinding of LT coil 100 KVA	49	20	29	20,000	5,80,000
2.	Rewinding of HT coil 100 KVA	49	21	28	28,000	7,84,000
3.	Rewinding of HT Brush	35	25	10	3000	30,000
4.	Rewinding of LT Brush	35	25	10	3500	35,000
5.	Transformer Oil	2180	815	1365	480	6,55,200
						2,084,200
4% below						83,368
Total Over Payment						2000832

Loss occurred due to non compliance of rules

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault

AIR No. 3 (2017-18)

1.4.1.4 Irregular/unauthorized payment of Honoraria to District Members of -Rs 47.414 million

According to Local Government Election and Rural Development Department Khyber Pakhtunkhwa Notification No. SOB/L.G/District Budget Rules/2015 dated 06.05.2016 Nazim Distinct Council is allowed Rs.40,000 PM as Honoraria. Members of District Councils are allowed Rs. 1,000/session and maximum 45 session per year.

During audit of District Council Secretariat Peshawar for the financial years 2017-18 it was observed that Rs. 25,000 per month paid to each member of District Council. The total unauthorized payment of Rs. 47,413,946 paid to District Members and violated the Government Rules.

Loss occurred due to non compliance of rules.

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

Audit recommends inquiry and appropriate action besides fixing responsibilities on person(s) at fault

AIR No. 4 (2017-18)

1.4.1.5 Un-authorized and un-justified releases of funds for donations of Rs 2.900 million

According to Para 10 (i) of GFR, 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.

During audit of District Council Secretariat Peshawar for the financial years 2017-18 it was observed that Rs. 2,900,000 were paid to private & government schools and other sports activities on accounts of donation. details are as under

Audit observed the following irregularities:

1. No clause in LGA 2013 provided in the function and power of District Nazim that District Nazim would pay any donation.

Loss occurred due to non compliance of rules.

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR No. 5 (2017-18)

1.4.2 INTERNAL CONTROL WEAKNESSES

1.4.2.1 Non completion of schemes amounting to Rs40.7 million and non-imposition of penalty Rs 4.070 million.

According to Clause 2 of the Contract Agreement requires that penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

Assistant Director LGE&RDD, Peshawar incurred an expenditure of Rs 17,996,500 on 14 Nos Schemes of estimated cost of 40,700,000 during 2017-18. The works were awarded to contractor with specific time for completion. Not a single contractor completed the scheme in due course of time nor applied for extension. On one side general public was deprived from the facility extended and on other hand government was put into loss of Rs 4,070,000 by non imposition of penalty @ 10 % of the estimated cost. In addition 12 Nos schemes amounting to Rs 23,780,000 has not yet been started resulted into blockage of government funds.

Loss occurred due to weak internal control

The irregularity was pointed out in January, 2019. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

AIR No. 6 (2017-18)

1.5 Peshawar Development Authority

1.5.1 IRREGULARITIES/NON COMPLIANCE

1.5.1.1 Irregular/doubtful advance payment-Rs 184.576 million and overpayment of Rs 9.853 million

According to Para 228 of CPWA Code, advance to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done.

During the course of audit of accounts of Director General, Peshawar Development Authority in the office of Director Finance PDA Peshawar for the financial year 2016-17, it came to notice that the local office paid a sum of Rs 184,576,140 to a contractor “NLC” in advance for a work “Construction of Flyover at Phase-3 entry Jamrud Road Peshawar (Bab-e-Peshawar Flyover)” as on 30.11.2016. A sum of Rs 9,853,414 was overpaid as the final bill payment was made amounting to Rs 174,722,726 instead of Rs 184,576,140.

Further, there was no signature of DG PDA on the payment voucher. Thus the payment made seems doubtful and needs proper justification besides recovery of overpayment.

Audit observed that irregularity occurred due to non compliance of rules.

When pointed out in June, 2018 management stated that detail reply would be furnished after consulting record.

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

Matter is reported for inquiry besides recovery and action against the person(s) at fault.

AIR No.2(2016-17)

- 1.5.1.2**
- i. Non transparent/ defective tendering process and doubtful expenditure-Rs 64.283 million**
 - ii. Non deduction of sales tax-Rs 10.928 million**
 - iii. Overpayment of Rs 43.150 million**

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

Director Finance PDA Peshawar paid a sum of Rs 64,283,027 during 2016-17 to a contractor “M/S GCS Pvt: ltd: Karachi” in a work “S/I and commissioning of Digital Bill Board/Hoarding boards at different locations i.e. GT road, Jamrud road and Ring road etc Peshawar”. Audit holds that:

1. According to PC-1, income of Rs 30,000,000 was expected /required to be earned by the local office while only Rs 270,000 was deposited in the Authority account.
2. Tender was defective as tender form was blank having no rates quoted on it and having no signatures of the procurement/ tender opening committee.
3. Bids were invited from specialized firms in response to advertisement under KPPRA Rule 6(2) (b) and evaluation of bidders was also made on the said Rule while KPPRA Rule 14(2)b was applicable for procurement of goods/works and non consulting services, which was not followed and evaluation was made under wrong Rule.
4. Rate analysis was not carried out in PC-1 and the source of the rates for PC-1 was also unknown.
5. TS/PC-1 was not signed by the Competent Authority.
6. Copy of the advertisements and agreement and other record was not produced to Audit for verification.

7. Sales tax @17% amounting to Rs 10,928,115 was also not deducted from the supplier.
8. Work order was issued for Rs 57,881,000 while final bill payment was made for Rs 64,283,027 causing difference of Rs 6,402,027.
9. Total price exclusive taxes etc at the time of clearance from custom was US \$ 63,380 (Rs 6,762,802) and the final price inclusive all taxes, transportation cost and non BOQ items etc was Rs 21,132,744 while the local office paid a sum of Rs 64,283,027 resulting into overpayment of Rs 43,150,283 (64,283,027-21,132,744= Rs 43,150,283)

Audit observed that non transparency and overpayment occurred due to non compliance of rules.

When pointed out in June, 2018 management stated that detail reply would be furnished after consulting record.

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

Matter is reported for inquiry besides recovery and action against the person(s) at fault.

AIR No.3(2016-17)

1.5.1.3 Irregular expenditure on account of purchase of vehicles-Rs 22.539 million

According to Finance Department's letter No.SO(A/Cs)/FD/2-8/96, dated 5-1-1997, all sizeable purchases of equipments, plants, machinery, spare parts, materials etc., out of the ADP, current budget, Foreign Loan and grants for the projects relating to Federal Government in which KPK Province have a share shall be supervised by an Inter-Departmental Purchase Committee including representative of Finance, PE&D and the Administrative Department not below the rank of Additional Secretaries.

As per Finance Department letter No BO/W&M/1-1/FD/2017-18 dated: 12th September 2018, there shall be complete ban on purchase of vehicles.

Director Finance, Peshawar Development Authority, Peshawar paid Rs 22,539,372 during 2016-17 to different companies for purchase of vehicles as per detail given below. Audit observed the following:

S#	Particulars	Type of Vehicle	Month	Amount (Rs)
1	Honda North University Road Peshawar	Toyota Corolla GLI	09/2016	2,436,000
2	---do---	Toyota Corolla XLI	02/2017	2,000,000
3	Pak Suzuki Motors, Peshawar	06 Nos Mehran & Ravi	12/2016	4,933,850
4	---do---	Wagnor VXC	---do---	1,010,000
5	Honda Atlas Cars	06 Nos Honda City cars	01/2017	10,236,000
6	Pak Suzuki Motors, Peshawar	--	03/2017	1,718,980
7	M/S Honda Atlas Ltd:	03 Nos Motorcycles	03/2017	204,542
Total				22,539,372

Audit observed that:

1. No Inter-Departmental Purchase Committee including representative of Finance, P&D Department and the Administrative Department not below the rank of Additional Secretaries was constituted for the said purchase.
2. The expenditure was not sanctioned from the Competent Authority.
3. No codal formalities including inviting tenders from open market, quotations, comparative statement, work order, were fulfilled by the local office for the said purchase.
4. Stock register and proper detail of available and allotted vehicles was not produced to audit.
5. According to serial No. 11, Delegation of Power and Power of Re-appropriation Rules-2001, "the strength of vehicles in the department should be sanctioned by the Finance Department and the replacement is

required for keeping up the sanctioned strength”. No sanctioned strength of vehicles along with logbooks was produced to audit.

Audit observed that irregularity occurred due to non compliance of rules.

When pointed out in June, 2018 management stated that detail reply would be furnished after consulting record.

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

Matter is reported for inquiry and action against the person(s) at fault.

AIR No.6(2016-17)

1.5.1.4 Doubtful payment of Rs 19.413 million on account of consultancy charges and non recovery of sales tax from the consultants-Rs 2.912 million

According to Government of KP Finance Act 2013 Schedule 2 and Serial No. 29, 15% Sales Tax is recoverable from consultancy charges. Further consultancy services are not allowed for the projects costing less than 70.00 million.

According to the agreement executed between the M/S MAK Engineering Services and the PDA, unless specified in the Special Condition of the contract, the consultants, sub-consultants, and other their Personnel shall pay such taxes, duties, fees and other impositions as may be levied under the Applicable Law.

According to para 5 of the Khyber Pakhtunkhwa Revenue Authority Notification No. F-16(4)KPRA/Notification/WH/1383 dated 31.08.2015, a withholding agent, on receipt of taxable services, other than advertisement services, from an unregistered person, deduct sales tax at the applicable rate of the value of taxable services provided to him. Details are **Annex-8**

Director Finance, PDA paid a sum of Rs 19,413,312 to the below mentioned consultants on account of consultancy charges for the following projects during 2016-17. Audit observed the following:

1. Sales tax @15% amounting to Rs 2,911,996 was not deducted from the consultants.
2. The payment was not supported by APRs of vehicle/driver record, POL expenditure and stationery expenditure etc.
3. The Contract of consultancy was not advertised in any news paper.
2. Planning and design of the project was not available on record which was required from the consultants as per TORs of agreement.
3. Payments of Pay & Allowances of officers/officials shown working with the consultants, were directly made to consultants violating clause 6.4(E) of the contract agreement. Neither staff's bank accounts were verified nor were available on the record.
4. Design review report was not available on record.
5. The consultancy services were also obtained in projects below 70.00 million, which is irregular and wasteful expenditure.

Audit observed that irregularity occurred due to non compliance of rules.

When pointed out in June, 2018 management stated that detail reply would be furnished after consulting record.

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

Matter may be enquired for fixing of responsibility and sales tax be recovered.

AIR No.18 (2016-17)

1.5.1.5 Loss to Government due to unnecessary retention and non-deposit into Government treasury-Rs 19.930 million

According to Para 8 and 28 of GFRs Vol-I, each administrative department to see that the dues of the government are correctly and promptly assessed collected and paid into government treasury.

During audit of the accounts record of Director General, Peshawar Development Authority in the office of Director Finance PDA, Peshawar for the financial year 2016-17, it was noticed that as per trial balance of the local office, a sum of Rs 19,930,640 was unnecessarily retained by the local office in the below mentioned Heads of Accounts, which needs to be deposited into Government treasury under intimation to Audit.

S#	Head of Accounts	Amount (Rs)
1	Income tax from contractors	1,963,734
2	General Sales Tax	1,445,722
3	Professional Tax	94,500
4	Stamp Duty	322,518
5	10% Income tax	1,670,000
6	Withholding Tax on profit	14,434,166
	Total	19,930,640

Audit observed that unnecessary retention occurred due to non compliance of rules.

When pointed out in June, 2018 management stated that detail reply would be furnished after consulting record.

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

Matter is reported for recovery besides action against the person(s) at fault.

AIR No.24(2016-17)

1.5.1.6 Unnecessary retention of Rs 60.00 million by Bank of Khyber and loss of Rs 4.335 million

According to Para 8 and 28 of GFR Vol. - I, each administrative department to see that the dues of the government are correctly and promptly assessed collected and paid into Government treasury.

During audit of the accounts record of Director General Peshawar Development Authority in the office of Director Finance PDA Peshawar, it came to notice that as per investment register for the year 2016-17, a sum of Rs 50.00 million and Rs 10.00 million were invested in Bank of Khyber, GT road and Khyber Bazar branches respectively since long (04 years). But the same were retained by the concerned bank till date of audit and very meager amount in shape of profit @4.50% was given to the Authority, which put the authority into loss of Rs 4,335,000 for only one year (Rs 60,000,000 x 7.225% (11.725% by National Saving Center - 4.50% = 7.225%= Rs 4,335,000).

Audit observed that unnecessary retention occurred due to non compliance of rules.

When pointed out in June, 2018 management stated that detail reply would be furnished after consulting record.

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

Matter is reported for inquiry and action against the person(s) at fault.

AIR No.25(2016-17)

ANNEXURE

ANNEX-1

MFDAC

S.No.	Name of Office	Caption of Para	Amount
1.	District Govt	Irregular cash payment of salaries amounting	0.912
2.		Un-authorize/ irregular drawl of fix conveyance allowance by male	0.270
3.		Unverified Physical stock/stores	
4.		Non-depositing of Bank Profit into Government Treasury	1.013
5.		Doubtful and irregular expenditure	0.935
6.		Non-crediting of profit into Government treasury	2.421
7.		Loss to Government due to none achieving of targeted revenue	0.538
8.		Non-recovery of income tax from the bidder	0.163
9.		Doubtful expenditure on account of purchase of fish seeds	0.300
10.		Non-deduction of service tax from legal consultants	0.049
11.		Irregular expenditure for Deputy Commissioner Peshawar	0.756
12.		Overpayment on account of House Rent Allowance	0.319
13.		Irregular appointment of patwaries	
14.		Non deposit of domicile fee	0.635
15.		Less collection of fine	0.184
16.		Irregular/unauthorized payment of POL to District Members	0.86
17.	TMA's	Irregular appointment of 35 employees in different cadres	
18.		Unauthorized operation of Bank accounts	
19.		Irregular appointment of 46 employees in different cadres	
20.		Non recovery of dues	0.420
21.		Unauthorized operation of Bank accounts	
22.		Irregular expenditure of Rs million	0.683
23.		Non-deduction of service tax from Consultant	0.248
24.		Non-deposit of Bank profit	0.950
25.		Non refund of malba fee	0.969
26.	AD LGE&RRD		

Annex-2
Para 1.2.1.1

Details of irregular Purchase of Medicine

S#	Particular	Expenditure
01	PW-6154-BHUs	13,004,000
02	PW-6155- RHCs	5,765,368
03	PW-6157- CDs	6,633,018
04	PW-6150- MCH	2,136,966
05	PW-6149- Other CH	4,801,040
06	PW-6156- Malaria	13,500,000
	Grand Total	45,840,392

Annex-3
Para 1.2.1.3

Detail of cash drawl of pay & Allowances

S#	Month	Amount
1	July,2017	3423981
2	August ,2017	1281870
3	September,2017	1486773
4	October,2017	350229
5	November,2017	774050
6	December,2017	2011467
7	January,2018	714609
8	February,2018	1213343
9	March,2018	1401092
10	April,2018	526070
11	May,2018	232599
12	June,2018	345930
Total		13,762,013

Annex-4
Para 1.2.1.4

Detail of non-deduction of Conveyance Allowance, HRA and 5% maintenance charges

(Amount in Rupees)

S.#.	Health Facility	Name of employee, Designation	Basic pay	HRA	CA	5% main: charges (approx)	Total	No of months	Amount to be recovered
a	b	c	D	e	f	G	h=e+f+g	i	J=h x i
1.	Category "D" Hospital Badabher	Dr. Sadaqaat, MO (P.N. 712929)	37,270	2,955	5,000	1,864	9,819	12	117822
2.		Ms. Sumera, C/N (P.N. 581577n)	26,510	1,818	5,000	1,326	8,144	12	97722
3.		Ms. Nizakat, C/N (P.N. 725597)	34,110	1,818	5,000	1,706	8,524	12	102282
4.		AsifShafiq, Anst-Tech	16,200	1,960	2,856	810	5,626	12	67512
5.		Sher Muhammad, Ward orderly	16000	972	1,932	800	3,704	12	44448
6.		Salim, Chowkidar	19850	1,458	1,785	993	4,236	12	50826
7.		Mukhtiar, M/Sweeper	16940	972	1,785	847	3,604	12	43248
8.	Category "D" Hospital Mattani	Ms. Zainab, C/N (P.N. 00769826)	20430	1,818	5,000	1,022	7,840	12	94074
9.		Aurangzeb, JCT Pathology	31560	1960	2,856	1,578	6,394	12	76728
10.		Aurangzeb, JCT Anesthesia	20040	1,307	2,856	1,002	5,165	12	61980
11.		Ms. LubnaShaheen, LHV	12,260	1,960	2,856	613	5,429	12	65148
12.		SajidJehangir (WA)	10,960	911	1,785	548	3,244	12	38928
13.		Nagina WA	11220	1458	1785	561	3,804	12	45648
14.		JavidMasch sweeper	11220	1458	1785	561	3,804	12	45648
15.		Anwarzeb Ward attendant	21,260	1002	1932	1,063	3,997	12	47964
16.		Sardar, Chowkidar	11,170	942	1,785	559	3,286	12	39426
17.		InamUllah Ward Boy	11,170	910	1,785	559	3,254	12	39042
18.		Khanzaman M/Sweeper	11,170	910	1,785	559	3,254	12	39042

19.		Nagina, Ward Attendent	11,170	910	1,785	559	3,254	12	39042
20.	ESH Nahaqi	Nasreen, Charge Nurse	32,570	1,818	5,000	1,629	8,447	12	101358
21.		Hasan Tariq, JCT Pharmacy	21,000	1,960	2,856	1,050	5,866	12	70392
22.		Jahangir, Chowkidar	17820	972	1,785	891	3,648	12	43776
23.		Zahoor Ali, Ward Orderly	12540	1458	1,785	627	3,870	12	46440
24.		Yunas Khan, Chowkidar	12540	1458	1,785	627	3,870	12	46440
25.		Gulab Shah, Sweeper	20020	972	1,785	1,001	3,758	12	45096
Total									1510032

Annex-5
Para 1.2.2.3

S. No	Particulars	Date	Amount
1.	Paid to private person(s)	4.7.2017	205,000
2.	Paid to private person(s)	10.07.2017	15,000
3.	Paid to private person(s)	11.07.2017	10,000
4.	Paid to private person(s)	01.08.2017	71,000
5.	Paid to private person(s)	15.08.2017	270,000
6.	Paid to private person(s)	16.08.2017	25,000
7.	Paid to private person(s)	18.08.2017	20,000
8.	Paid to private person(s)	22.08.2017	20,000
9.	Paid to private person(s)	25.08.2017	20,000
10.	Paid to private person(s)	28.08.2017	15,000
11.	Paid to private person(s)	29.08.2017	1,000
12.	Paid to private person(s)	31.08.2017	20,000
13.	Paid to private person(s)	7.09.2017	20,000
14.	Paid to private person(s)	08.09.2017	60,000
15.	Paid to private person(s)	11.09.2017	30,000
16.	Paid to private person(s)	13.09.2017	1,000
17.	Paid to private person(s)	14.09.2017	50,000
18.	Paid to private person(s)	19.09.2017	25,000
19.	Paid to private person(s)	20.09.2017	60,000
20.	Paid to private person(s)	21.09.2017	5,000
21.	Paid to private person(s)	27.09.2017	15,000
22.	Paid to private person(s)	10.10.2017	20,000
23.	Paid to private person(s)	18.10.2017	25,000
24.	Paid to private person(s)	25.10.2017	15,000
25.	Paid to private person(s)	30.10.2017	45,000
26.	Paid to private person(s)	1.11.2017	2,000
27.	Paid to private person(s)	7.11.2017	50,000
28.	Paid to private person(s)	8.11.2017	27,000
29.	Paid to private person(s)	9.11.2017	30,000
30.	Paid to private person(s)	10.11.2017	98,000
31.	Paid to private person(s)	14.11.2017	70,000
32.	Paid to private person(s)	15.11.2017	22,000

33.	Paid to private person(s)	22.11.2017	50,000
34.	Paid to private person(s)	28.11.2017	25,000
35.	Paid to private person(s)	29.11.2017	25,000
36.	Paid to private person(s)	4.12.2017	20,000
37.	Paid to private person(s)	5.12.2017	90,000
38.	Paid to private person(s)	7.12.2017	12,000
39.	Paid to private person(s)	11.12.2017	156,200
40.	Paid to private person(s)	14.12.2017	15,000
41.	Paid to private person(s)	19.12.2017	15,000
42.	Paid to private person(s)	20.12.2017	190,000
43.	Paid to private person(s)	22.12.2017	60,000
44.	Paid to private person(s)	26.12.2017	18,000
45.	Paid to private person(s)	27.12.2017	10,000
46.	Paid to private person(s)	29.12.2017	35,000
47.	Paid to private person(s)	30.12.2017	40,000
48.	Paid to private person(s)	2.1.2018	20,000
49.	Paid to private person(s)	3.1.2018	180,000
50.	Paid to private person(s)	4.1.2018	40,000
51.	Paid to private person(s)	5.1.2018	45,000
52.	Paid to private person(s)	8.1.2018	101,750
53.	Paid to private person(s)	9.1.2018	90,000
54.	Paid to private person(s)	10.1.2018	45,000
55.	Paid to private person(s)	11.1.2018	145,000
56.	Paid to private person(s)	12.1.2018	40,000
57.	Paid to private person(s)	15.1.2018	100,000
58.	Paid to private person(s)	2.2.2018	30,000
59.	Paid to private person(s)	6.2.2018	10,000
60.	Paid to private person(s)	13.2.2018	90,000
61.	Paid to private person(s)	5.3.2018	50,000
62.	Paid to private person(s)	6.3.2018	20,670
63.	Paid to private person(s)	8.3.2018	60,000
64.	Paid to private person(s)	12.3.2018	55,000
65.	Paid to private person(s)	19.3.2018	15,000
66.	Paid to private person(s)	20.2.2018	40,000
67.	Paid to private person(s)	21.3.2018	50,000
68.	Paid to private person(s)	22.3.2018	20,000
69.	Paid to private person(s)	30.3.2018	90,000
70.	Paid to private person(s)	2.4.2018	110,000

71.	Paid to private person(s)	3.4.2018	60,000
72.	Paid to private person(s)	4.4.2018	5,100
73.	Paid to private person(s)	5.4.2018	80,000
74.	Paid to private person(s)	9.4.2018	105,000
75.	Paid to private person(s)	10.4.2018	23,000
76.	Paid to private person(s)	13.4.2018	16,000
77.	Paid to private person(s)	14.4.2018	10,000
78.	Paid to private person(s)	23.4.2018	65,000
79.	Paid to private person(s)	26.4.2018	10,000
80.	Paid to private person(s)	2.5.2018	24,500
81.	Paid to private person(s)	4.5.2018	6,000
82.	Paid to private person(s)	9.5.2018	19,500
83.	Paid to private person(s)	10.5.2018	15,000
84.	Paid to private person(s)	11.5.2018	77,000
85.	Paid to private person(s)	11.5.2018	100,000
86.	Paid to private person(s)	14.5.2018	21,000
87.	Paid to private person(s)	15.5.2018	5,000
88.	Paid to private person(s)	23.5.2018	50,000
89.	Paid to private person(s)	28.5.2018	25,000
90.	Paid to private person(s)	1.6.2018	188,400
91.	Paid to private person(s)	2.6.2018	30,000
92.	Paid to private person(s)	6.6.2018	30,000
93.	Paid to private person(s)	7.6.2018	30,000
94.	Paid to private person(s)	8.6.2016	4,000
95.	Paid to private person(s)	28.6.2018	60,000
96.	Paid to private person(s)	29.6.2018	108,431
	Total		5,010,551

Annex-6
Para 1.2.2.11

Detail of non-recovery of rent of shops

Name of Property	No of Shops	Existing Rate Rent per Shop	Market Rate per Shop	Total Recoverable amount in Rupees	period in months	Recoverable amount
ChowkBazazan	57	1090	30000	28910	6	9,887,220
BatairBazaan	35	1271	30000	28729	6	6,033,090
SabziMandi	74	968	25000	24032	6	10,670,208
Mochi Lara	21	1090	15000	13910	6	1,752,660
Banjargan	35	1210	40000	38790	6	8,145,900
Sarafan People Mandi	10	1029	35000	33971	6	2,038,260
Atta Wala People Mandi	44	1029	35000	33971	6	8,968,344
ChannaWala People Mandi	57	1029	40000	38971	6	13,328,082
Old GurMandi	51	1029	35000	33971	6	10,395,126
Wapda Complaint Office	9	1210	40000	38790	6	2,094,660
Kabli Plaza	52	968	45000	44032	6	13,737,984
Old GurMandi Plaza	48	726	40000	39274	6	11,310,912
Bank Square	34	726	20000	19274	6	3,931,896
SaraiJadeed	53	1573	40000	38427	6	12,219,786
Bazar Dalgran	12	1271	35000	33729	6	2,428,488
Commercial Building	61	1320	40000	38680	6	14,156,880
MohallaKhuddad	12	1210	15000	13790	6	992,880
KarimPura	5	1210	25000	23790	6	713,700
Ejertion Road QissaKhwani	5	1331	40000	38669	6	1,160,070
Beef Market QissaKhwani	4	1210	30000	28790	6	690,960

NamakMandi	174	1320	50000	48680	6	50,821,920
Out sideGanj Gate	18	968	15000	14032	6	1,515,456
Out Side Yaka Toot	8	968	20000	19032	6	913,536
Kohati Gate	44	968	10000	9032	6	2,384,448
Bajori Gate	16	1210	20000	18790	6	1,803,840
Jinnah Market PushTQissaKhawani	18	1452	30000	28548	6	3,083,184
Khanam Market	100	1150	25000	23850	6	14,310,000
Kohati Plaza	105	968	20000	19032	6	11,990,160
Kachery plaza	81	1442	40000	38558	6	18,739,188
Bana Mari/Ramdas / Dabgari	12	1089	15000	13911	6	1,001,592
JehangirPura	3	726	15000	14274	6	256,932
Dalazak Road	180	1150	20000	18850	6	20,358,000
Sara Jan	28	1210	10000	8790	6	1,476,720
SarafaChowkYadgar	28	1575	25000	23425	6	3,935,400
Ghantagar	1	935	10000	9065	6	54,390
Ghana MandiSehan	12	770	15000	14230	6	1,024,560
Rati	31	730	20000	19270	6	3,584,220
Zachqi Centre	57	1210	25000	23790	6	8,136,180
Zer Masjid Hashtnagri	12	1210	25000	23790	6	1,712,880
KhushalColouny Flat	40	1320	15000	13680	6	3,283,200
Khusal Colony Shops	8	1452	30000	28548	6	1,370,304
Faqir Abad Tanga Stand Shop/Flat	11	1200	20000	18800	6	1,240,800
Under Ground ChowkYadgar	33	1331	10000	8669	6	1,716,462
AddaNazarBagh	65	2662	40000	37338	6	14,561,820
Ram Pura	24	1210	30000	28790	6	4,145,760
AbreshamGaran (West)	33	1090	35000	33910	6	6,714,180
Push Commercial Building (Cabin)	45	660	15000	14340	6	3,871,800
Asamai Gate/Masjid Mahabat Khan	7	2420	25000	22580	6	948,360
Fruit Mandi	1	Court Case	0	0	6	0
New Cloth Market	30	1452	30000	28548	6	5,138,640

Old Kotwali	7	1029	25000	23971	6	1,006,782
SarafaAbreshamGaran	6	1452	15000	13548	6	487,728
ChowkYadgar	10	2420	40000	37580	6	2,254,800
Ashraf Road	34	2662	65000	62338	6	12,716,952
New Grain Market	107	1029	40000	38971	6	25,019,382
AbreshamGaran (East)	34	1452	30000	28548	6	5,823,792
Truck Stand Shops	24	968	6000	5032	6	724,608
Truck Stand Flats	8	880	6000	5120	6	245,760
Truck Stand Plots for Shops	13	1650	10000	8350	6	651,300
Truck Stand plots for Addas 99 years	66	848	40000	39152	6	15,504,192
Truck Stand plot	1	Masjid	0	0	6	0
Corporation Colony	7	968	10000	9032	6	379,344
ChowkYadgar Head Office Chungi	16	2420	20000	17580	6	1,687,680
Truck Stand Plots 33 years lease	11	Court Case	20000	0	6	0
Total	2248					391,253,358

Annex-7

Para 1.4.1.1

Detail of expenditure incurred on repair of transformers

S. #	Name of Scheme	E. Cost	Bid Cost	Saving	%	Work Order	Completion	Completion Progress %	Financial Progress (%)	Status
1	Repair of Transformer at UC-02 Khalisa-II etc.	4.0	3.8	0.2	4.0	10/12/2017	2/2/2018	100 %	3.84	Completed
2	Repair of Transformer at UC-26 Akhoon Abad etc.	5.2	5.096	0.1	2.0	10/12/2017	2/2/2018	100 %	5.2	Completed
3	Repair of Transformer at UC-65 Chamkani etc.	4.01	3.9	0.1	2.1	10/12/2017	2/2/2018	100 %	4.0	Completed
4	Repair of Transformer at UC-6 Hassan Ghari etc.	4.4	4.224	0.2	4.1	10/12/2017	2/2/2018	80%	3.99	On going
5	Repair of Transformer at UC-86 Larama etc.	4.3	4.1237	0.2	4.1	10/12/2017	2/2/2018	100 %	4.123	Completed
6	Repair of Transformer at UC-33 Landi Arbab etc.	4.1	3.9319	0.2	4.1	10/12/2017	2/2/2018	100 %	3.939	Completed
7	Repair of Transformer at UC-59 Sarband etc.	4.5	4.32	0.2	4.0	10/12/2017	2/2/2018	80%	3.70	On going
8	Repair of Transformer at UC-28 Hazar Khwani-II etc.	4.0	3.8	0.2	4.5	10/12/2017	2/2/2018	100 %	3.82	Completed
9	Repair of Transformer at UC-52 Surai bala etc.	5.1	4.896	0.2	4.0	1/12/2017	9/12/2018	100 %	4.8	Completed
10	Repair of Transformer at UC-7 Shahi Bagh	3.3	1.6	1.7	52.3	1/12/2017	9/12/2018	100 %	1.721	Completed

11	Repair of Transformer at UC-31 Nauthia Qadeem etc.	3.4	2.0	1.4	42.3	1/12/2017	9/12/2018	100 %	2.055	Completed
12	Repair of Transformer at UC-76 Khazana 2	4.9	3.2	1.7	34.3	1/12/2017	9/12/2018	100 %	2.960	Completed
13	Repair of Transformer at PK-03 area (MK)	2.0	1.94	0.1	3.0	6/6/2018	10/6/2018	100 %	-	On going
14	Repair of Transformer at NA 04 Package -I Peshawar	2.5	2.45	0.0	2.0	6/6/2018	10/6/2018	100 %	-	Completed
15	Repair of Transformer at NA 04 Package -II Peshawar	2.5	2.25	0.3	10.0	6/6/2018	10/6/2018	100 %	2.45	Completed
16	Repair of Transformer at UC-90 District Peshawar	2.0	1.96	0.0	2.0	6/6/2018	10/6/2018	100 %	-	Completed
		60.2	53.5	6.7					46.587924	

Annex-8**Para 1.5.1.4****Doubtful payment of Rs 19.413 million on account of consultancy charges and non recovery of sales tax from the consultants-Rs 2.912 million**

S. No	Date	Cheque No.	Name of Consultant	Payment (Rs)
1	02.11.2016	380952	M/S Global Consultants	608,746
2	02.11.2016	380953	---do---	601,610
3	22.11.2016	380963	MAK Engineering Services	232,124
4	20.12.2016	380970	M/S Indus Associates Consultants	2,806,197
5	11.1.2017	380974	M/S Global Consultants	1,371,138
6	11.1.2017	380975	---do---	1,045,944
7	23.1.2017	380979	M/S Indus Associates Consultants	989,791
8	08.02.2017	380981	---do---	2,355,901
9	08.02.2017	380982	MAK Engineering Services	235,101
10	27.2.2017	380986	M/S Global Consultants	941,504
11	28.2.2017	380987	M/S Indus Associates Consultants	2,118,278
12	16.3.2017	380988	M/S Global Consultants	1,345,460
13	03.4.2017	380994	---do---	1,036,292
14	05.4.2017	381000	---do---	2,475,410
15	24.4.2017	406520	E/A Consultancy	276,640
16	12.5.2017	406528	M/S Global Consultants	597,964
17	08.6.2017	406532	M/S MAK Consultants	178,372
18	22.6.2017	406594	E/A Consultants	196,840
Total				19,413,312