



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

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AA	Administrative Approval
AD	Assistant Director
AG	Accountant General
AP	Advance Para
APRs	Actual Payee's Receipt
BHUs	Basic Health Units
CPWA Code	Central Public Works Account Code
DAC	Departmental Accounts Committee
DEO	District Education Officer
DHO	District Health Officer
DMO	District Monitoring Officer
DO	District Officer
DTL	Drug Testing Laboratory
GFR	General Financial Rules
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
LGE&RDD	Local Government Elections & Rural Development Department
MCC	Medical Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
MPA	Member Provincial Assembly
M&R	Maintenance and Repair
NC	Neighbourhood Council
PAC	Public Accounts Committee
P&D	Planning & Development Department
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PEC	Pakistan Engineering Council
PESCO	Peshawar Electricity Supply Company
SDO	Sub Divisional Officer
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VC	Village Council

## **Preface**

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

The report is based on audit of the accounts of various Local Governments i.e. offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development and Village Councils and Neighborhood Councils in District Chitral for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where PAO's do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written replies of the departments, however in some observations department 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) Swat, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of five District Governments namely Swat, Shangla, Dir Lower, Dir Upper and Chitral.

The Regional Directorate has a human resource of six officers and staff with a total of 1,518 man-days. The annual budget amounting to Rs 12.005 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 Chitral 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 nine departments devolved to local governments. Financial provisions of the Act, describe the Government fund as District Local Fund and District Public Account, for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are two tehsil administrations in district Chitral. The third tier- Village and Neighborhood Council have one principal accounting officer for development funds of these councils. There are 100 NC/VC's in district Chitral.

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

There are ten offices in District government Chitral, two Tehsil Municipal Administrations, one AD LGE&RDD and 100 VC/NC's out of which the accounts of 10 offices of district government, two TMA's, one AD LGE &RDD and eleven VC/NC's were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Chitral for the Financial Year 2017-18 was Rs 3953.62 million against available budget of Rs 4295.948 million. Out of this, RDA Swat audited an expenditure of Rs 902.333 million which, in terms of percentage, was 23% of auditable expenditure. The total expenditure of two TMA's was Rs 149.977 million against available budget of Rs 366.374 million. Out of this, RDA Swat audited an expenditure of Rs 34.494 million which, in terms of percentage, was 23% of auditable expenditure. The total expenditure of AD LGE & RDD Chitral for the Financial Year 2017-18 was Rs 129.367million against available budget of Rs 142.105. Out of this, RDA Swat audited an expenditure of Rs 29.754 million which, in terms of percentage, was 23% of auditable expenditure.

The receipts of the District Government Chitral, for the Financial Year 2017-18 were nil as the receipts were collected in Provincial Account-I. The receipts of two TMA's were Rs 14.36 million Out of which Rs 7.18 million were audited which in terms of percentage was 50% of the auditable receipts. The total receipts of VC/NC's was nil.

The total expenditure of local governments of district Chitral for the financial year 2017-18 was Rs.4232.964 million against which the audit of Rs 973.582 million was conducted which in terms of the percentage was 23%. The total receipts of the local governments of district Chitral were Rs 14.36 against which a receipt of Rs 7.18 was audited which in terms of percentage was 50%

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

Recovery of Rs 31.399 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 23.429 million was not in the notice of the executives before audit. However, recovery of Rs 2.929 was made till finalization of this report.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of Local Government Chitral 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 Chitral.



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

- i. Irregularities & Non-Compliance were noted in 30 cases amounting to Rs 244.587 million.<sup>1</sup>
- ii. Weak Internal Control was noted in 32 cases amounting to Rs 452.877 million.<sup>2</sup>

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.

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.23, 1.3.1.1 to 1.3.1.5, 1.4.1.1 to 1.4.1.2

<sup>2</sup> Para 1.2.2.1 to 1.2.2.24, 1.3.2.1 to 1.3.2.7 and 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	03	4232.964	14.360	4250.324
2.	Total formations in audit jurisdiction	330	4232.964	14.360	4250.324
3.	Total Entities (PAO) Audited	03	973.582	7.180	983.762
4.	Total formations Audited	13	973.582	7.180	983.762
5.	Audit & Inspection Reports	13			

### 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	244.587
3.	Weak Internal controls	452.877
4.	Others	0
	<b>Total:</b>	<b>697.464</b>

### III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1.	Outlays Audited	--	67.609	7.18	905.973	980.762	2376.978
2.	Amount Placed under Audit Observations /Irregularities of Audit	--	57.135	7.97	631.359	696.464	438.073
3.	Recoveries Pointed Out at the instance of Audit	--	5.371	7.97	18.058	31.399	182.848
4.	Recoveries Accepted /Established at the instance of Audit	--	--	--	5.019	5.019	35.815
5.	Recoveries Realized at the instance of Audit	--	--	--	2.929	2.929	--

#### IV: 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	239.568
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM <sup>3</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	451.877
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	5.019
6.	Non-production of record	0
7.	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>696.464</b>

#### V: Cost Benefit Ratio

(Rs in million)

S.No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	980.762
2.	Expenditure on audit	0.740
3.	Recoveries realized at the instance of audit	2.929
	Cost-Benefit Ratio	1:3

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

## **CHAPTER-1**

### **1.1 Local Governments Chitral**

#### **1.1.1 Introduction**

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

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

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

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public 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 100 VCs/NCs. Each VCs/NCs has a Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator for VCs/NCs of the District Chitral.

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



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

### District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/( Saving)	%age
Salary	3580.544	3514.62	(65.924)	(2)
Non-salary	406.673	299.61	(107.063)	(26)
Developmental (A/C-IV)	308.731	139.39	(169.341)	(55)
Developmental (A/C-I)	0	0	0.000	0
<b>Total</b>	<b>4295.948</b>	<b>3953.62</b>	<b>(342.328)</b>	<b>(8)</b>
<b>Receipts</b>				

### TMA's

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/( Saving)	%age
Salary	83.882	37.487	(46.395)	(55)
Non-salary	44.841	12.312	(32.529)	(73)
Developmental (A/C-IV)	237.651	100.178	(137.473)	(58)
Developmental (A/C-I)	0	0	0.000	0
<b>Total</b>	<b>366.374</b>	<b>149.977</b>	<b>(216.397)</b>	<b>(59)</b>
<b>Receipts</b>	<b>14.36</b>	<b>14.36</b>		

### AD LGE&RDD

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/( Saving)	%age
<b>Salary</b>	61.401	61.407	0.006	0
<b>Non-salary</b>	15.245	13.572	(1.673)	(11)
<b>Developmental (A/C-IV)</b>	65.459	54.388	(11.071)	(17)
<b>Developmental (A/C-I)</b>	0	0	0.000	0
<b>Total</b>	<b>142.105</b>	<b>129.367</b>	<b>(12.738)</b>	<b>(9)</b>
<b>Receipts</b>				

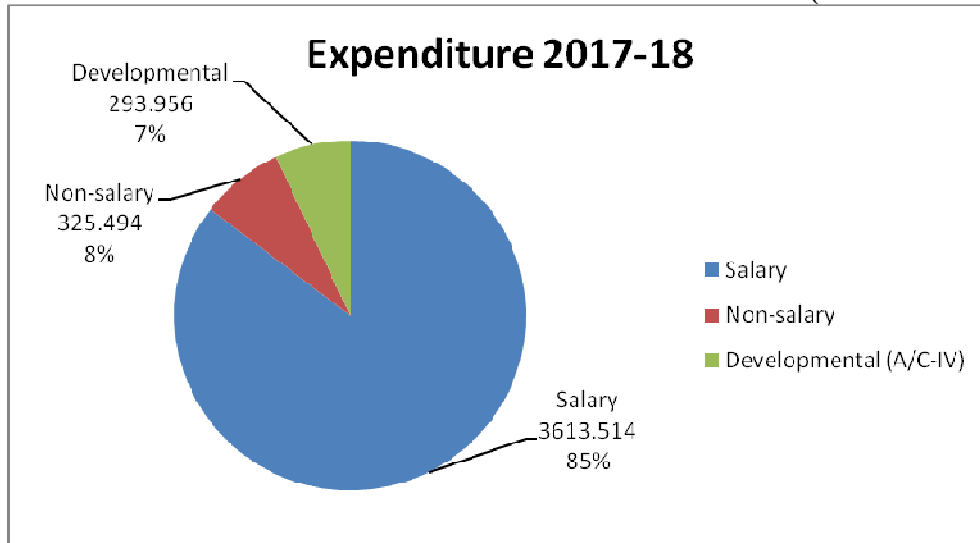
**Grant Total Expenditure and Receipts (Distt Govt, TMAs, AD LGE&RDD & Developmental Authority)**

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	3725.827	3613.514	(112.313)	(3)
Non-salary	466.759	325.494	(141.265)	(30)
Developmental (A/C-IV)	611.841	293.956	(317.885)	(52)
Developmental (A/C-I)	0	0	0.000	0
<b>Total</b>	<b>4804.427</b>	<b>4232.964</b>	<b>(571.463)</b>	<b>(12)</b>
<b>Receipts</b>	14.36	14.36		

The savings of Rs 571.463 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

**EXPENDITURE 2017-18**

(Rs in million)



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

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

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

## 1.2 District Government

### 1.2.1 Irregularities and Non-Compliance

#### 1.2.1.1 Unauthorized retention of Government money in designated bank account – Rs 42.441 million

According to Para 7 of GFR Vol.-I, unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

District Health officer Chitral drew Rs 42,441,414 from Government Treasury in the year 2017-18. During scrutiny of record, it was observed that the local office retained the same amount in its designated bank account and kept in the shape of Demand Draft instead of crediting to the vendor accounts. The local office did not give any detail to whom the amount would be payable.

S.No	Particular	Amount (Rs)
1	Closing balance as on 30.6.2018	38,794,893
2	Demand Draft	3,646,521
	<b>Total</b>	<b>42,441,414</b>

Audit observed that unauthorized retention of Government money in designated bank account occurred due to violation of financial rules.

When pointed out in July 2018, management replied that detail reply will be submitted after scrutiny of record. No progress was shown to audit.

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

Audit suggests probe into the matter and action against the person(s) at fault.

**AIR Para No.46**

**1.2.1.2 Unauthentic expenditure on account of petty repair & CRC –  
Rs 18.400 million**

According to the financial procedure prescribed in the Finance Department letter No. B-V/FD/3-10/2006-07 dated 09.06.2007, the progress report, all vouchers and accounts pertaining to PTC fund shall be submitted to EDO (E&SE) for production to Audit. The EDO (E&SE) is required to ensure that the PTC funds are utilized as per procedure in a transparent and efficient manner.

District Education Officer Male Chitral paid Rs 18,400,000 on account of Petty Repair and Class Room Consumable items to various schools. During scrutiny of records, it was observed that utilization of fund as per procedure in a transparent and efficient manner was not ensured because vouchers, accounts, bank statements and progress reports pertaining to PTC fund were not submitted for scrutiny to the office of the DEO Office.

S.No	Particular	Amount (Rs)
1	Class Room Consumable	7,000,000
2	Petty Repair	11,400,000
<b>Total</b>		<b>18,400,000</b>

Audit observed the unauthentic expenditure occurred due to non compliance of the orders.

When pointed out in August 2018, Management replied that the utilization of ptc funds are in progress records are available in the schools. Reply was not tenable as no record was shown to audit.

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

Audit recommends that the relevant record be collected from the concerned for verification beside action against persons at fault.

**AIR Para No. 22**

### 1.2.1.3 Unauthentic expenditure amounting to– Rs 15.514 million

Section 14 (3) of Auditor General’s Functions, Powers and Terms and Conditions of Service Ordinance, 2001 provides, “any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.”

District Health Officer Chitral transferred Rs 15,514,857 to AKRSP (Agha Khan Rural Support Program) under Account-IV, but the record was not available in the local office to verify the expenditure. Detail is as under:

S.No	Particulars	Payment (Rs)
01	AKRSP RHC Shagram	4,650,000
02	THQ Gharum chashma	2311857
03	Vacant post	2288000
04	Do contingency	1615000
05	AKRSP RHC Mastuj	4,650,000
	<b>Total</b>	<b>15,514,857</b>

Audit observed that non production of record occurred due to non compliance of government instructions.

When pointed out in July 2018, management replied that manager Agha Khan (RSP) would provide detail record of payments in DAC whenever scheduled. Reply of the department was not convincing as no progress was shown to audit.

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

Audit recommends investigation of the matter and action against on the person at fault.

**AIR Para No. 39**

**1.2.1.4 Non supply of Machinery and equipments Rs 6.035 million and Non recovery of penalty for late supply of -Rs 422,450**

According to clause 18 of the contract Agreement the bidder shall complete the supply of the ordered goods under this agreement within the stipulated period as laid down in the SBDs. For delay in supply from one day up to fifteen days a lump sum penalty amounting to three per cent 03% of the total bid price II. For delay of supply from sixteen days to thirty days a lump sum total upto 7% shall be imposed of the total bid price of the total number of items supplied.

District Health Officer Chitral purchased machinery and equipments Rs 6,035,000 from Friends Traders during FY 2017-18. The suppliers were required to make supply within 60 days of the receipt of supply orders but the suppliers failed to complete the supply within stipulated time period. The department was required to deduct penalty of Rs 422,450 from the suppliers as per rules and deposit the same into Government Treasury which it failed to do so.

S.No	Name of firm	Total	Supply order	actual date of supply	Penalty (Rs)
01	Friends Traders	6,035,000	30.11.2017	Not supplied	422,450

Audit observed that the irregularity occurred due to weak financial control.

When pointed out in July 2018, management replied that supply has been completed and completion report to this effect will be shown in DAC. No progress was shown to audit.

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

Audit recommends recovery of the penalty amount besides taking action.

**AIR Para No. 48**

**1.2.1.5 Non supply of medicines - Rs 5.267 million and non imposition of penalty - Rs 263,350**

According to Para 18(iii) of the Government MCC Khyber Pakhtunkhwa, Peshawar No 191-200/MCC dated 17/02/2016. After the expiry of the extended periods as in clause 17(a) (i) and (ii) above, the order shall stand cancelled to the extent of non –supplied items, and purchaser shall have the right, duty and authority to impose penalties of various types.

District Health Officer, Chitral incurred expenditure of Rs 5,267,878 on account of purchase of medicines during financial year 2017-18. Scrutiny of record revealed that the medicines were not supplied till date of audit. Neither supply orders were cancelled nor penalty @ 5% amounting to Rs 263,350 imposed.

Audit observed that non supply of medicines occurred due to non compliance of instructions, which resulted in loss to Government.

When pointed out in August 2018, management replied that penalty has been imposed on non supplied items and proper challan will be produced in DAC. Reply was not tenable as no challan was shown to audit.

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

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

**AIR Para No. 50**



**1.2.1.6 Unauthorized drawl on account of sports fund without sanction of the competent authority - Rs 5.805 million**

Para 9 of GFR Vol-1 states that as general rules no authority may incur any expenditure until the expenditure has been sanctioned by an authority to which power has been duly delegated in this behalf and the expenditure has been provided in the authorized grants and appropriation for the year.

District Sports Officer, Chitral drew Rs 5,805,600 on account of sports fund during 2017-18, without obtaining sanction of the competent authority. Thus the drawl as well as the distribution was irregular and unauthorized and against the criteria mentioned above. Details as per annex-02

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

The irregularity was pointed out to the management in July 2018, management replied that detail reply will be furnished after security of record. No progress was shown to audit till finalization of this report.

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

Audit recommends the matter for corrective action and action against the person(s) at fault.

**AIR Para No. 77**

**1.2.1.7 Unauthorized Expenditure without Approval – Rs 5.805 million**

Para 178(iii) of GFR Vol.-I states that no work should be commenced or liability incurred in connection with it until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

District Sports Officer Chitral incurred expenditure worth Rs 5,805,600 in advance of receipt of funds. Expenditure was incurred in 2016-17 whereas AA was issued on 03.10.2017 therefore expenditure was held irregular and unauthorized. Details in Annxure-03

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

When pointed out in July 2018, management replied that detail reply will be furnished after security of record. No progress was shown to audit till finalization of this report.

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

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

**AIR Para No. 80**

**2.1.1.8 Irregular advance payment on account of chemicals and cost of other store – Rs 4.023 million and Non imposition of penalty Rs 402,349**

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

District Health Officer Chitral paid Rs 6,023,495 vide cheque no.0652935 dated 28.6.2018 on account of purchase of Chemicals and Dental apparatus during the financial year 2017-18. Scrutiny of record revealed that the following items were not supplied till date of audit. Neither supply orders were cancelled nor penalty @ 10% amounting to Rs 602,349 imposed.

S.No	Cost Center	Name of items	Amount (Rs)
1	RHC	Chemicals/ Apparatus	1,149,250
2	THQ	Chemicals/ Apparatus	1,524,625
3	RHCs	Dental	1,349,940
<b>Total</b>			<b>4,023,815</b>

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

When pointed out in August 2018, management replied that supply is completed and necessary will be shown to audit. No progress was shown to audit.

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

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

**AIR Para No. 51**

**1.2.1.9 Unauthorized expenditure without Technical Sanction- Rs 4.020 million**

According to Para 56 of CPWA Code, technical sanction must be obtained before the construction of work & commenced.

District Officer Social Welfare and Community Development Department Chitral incurred expenditure of Rs 4,020,126 on account of developmental scheme during the financial year 2017-18 without obtaining Technical Sanction of the competent authority. Therefore, expenditure incurred was held unauthorized. Detail is given below:

S.No	Name of scheme	E/Cost (Rs)	Expenditure (Rs)
01	Establishment of Vocational Centers in Diff Village of Chitral	6,234,500	4,020,126

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

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

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

Audit recommends regularization of payment and action taken against the person (s) at fault.

**AIR Para No. 68**

**1.2.1.10 Unauthentic payment to others for services rendered - Rs 3.010 million**

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

District Health Officer Chitral withdrew Rs 3,010,000 on account of payment to others for services rendered vide Cheque No 0653143 dated 29-6-2018. The amount was not recorded in cash book. Account statement of NBP account No 4051576595 was also silent about the amount. Where about of the amount was not known as no evidence of actual payment was available on the record of the local office. Thus, the money seems to have been misappropriated.

Audit observed that unauthentic expenditure was occurred due to weak financial controls, which resulted in loss to Government.

When pointed out in August 2018, management replied that EPI Co-coordinator will be directed to provide detail accounts which will be shown to audit. No progress was shown to audit.

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

Audit recommends probe into the matter, recovery of the amount and action against the person(s) at fault.

**AIR Para No. 53**

**1.2.1.11 Overpayment of pay and allowances of absent period - Rs 3.99 million**

According to Para 10(V) of GFR Volume-I, the amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipient. According to Para 28 of GFR Volume-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

District Health Officer Chitral paid Rs 3,996,941 on account of pay and allowances to officers/officials who remained absent from duty during the year 2017-18. Detail is given at annexure-4.

Audit observed that overpayment occurred due to weak financial control which resulted in loss to government.

When pointed out in July 2018, management replied that detail reply will be submitted after scrutiny of record. No progress was shown to audit.

Audit recommends recovery of the amount and action against on the person at fault.

**1.2.1.12 Irregular retention of Government money– Rs 2.151million**

According to Para 95 of GFR volume-I, all anticipated savings should be surrendered to Government well before close of Financial Year. No savings should be held in reserve for possible future excesses.

During audit of the accounts of the office of District Officer Social Welfare and Community Development Department Chitral for the financial year 2017-18 it was noticed that a handsome amount of CCBs funds Rs 2,151,197 was available in his two designated bank since 2017-18. As the CCBs were dissolved with the promulgation of Local Government Act 2012 & 2013. Therefore, the available balance amount in the designated bank accounts were required to be deposited into Government treasury which was not done and the amounts were unnecessarily retained in the bank accounts so far. Detail is as under:

S.No	Bank account No. and branch	Particular	Available Balance (Rs)
01	BOK PLS 10929-00-7	CCB	2,060,767
02	NBP 3802202	CCB	90,430
<b>Total</b>			<b>2,151,197</b>

Audit observed that non deposit of balance amount occurred due to weak financial management system which resulted in blockage of public money for years.

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

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

Audit recommends deposit into Government treasury under intimation to audit.

**AIR Para No. 67**

**1.2.1.13 Non recovery of loans on account of walnuts trees - Rs 2.00 million**

According to Para 8 of GFR Vol-I, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and paid into the treasury. Further, 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.

Deputy Commissioner Chitral paid loans Rs 278,2000 to 129 persons of kalash area on account of walnuts trees since 2006. Recovery of Rs 782,000 had been made and the remaining amount of Rs 2,000,000 was outstanding till date of audit i.e.27-07-2018. Detail is given at annexure-5

Audit observed that non recovery of loans occurred due to lack of financial control, which resulted in loss to the Government.

When pointed out in July 2018, management replied that due to heavy flood in 2010 & 2015 in the area the people of the area badly affected and recovery of loans from the persons was not completed. Recovery of loan has been started and an amount of rs.206600/- has been recovered .Remaining recovery will be completed during the current financial year. Reply not convincing as no progress was shown to audit.

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

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

**1.2.1.14 Unauthentic purchase of medicines without observing MCC rules  
Rs 8.389 million**

- i. According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicines through notified drug inspectors concerned and send to the concerned Drug testing Laboratory for Test/ Analysis as provided in the drug Act 1976.
- ii. According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 191-200/MCC dated 17/02/2016, the purchasing entity shall submit reports regarding the clinical efficacy of the Government approved brands of medicines, surgical disposables & other non drug items used at their ends, on the format enclosed with this letter. This report is mandatory and in case of failure, disciplinary action will be initiated against the head of the purchasing entity.
- iii. According to Para (22) of the MCC Rules the successful bidder with each supply order shall submit 10% Performance Guarantee to the procuring entity to be returned to the bidder after the successful finalization of the process of supplies by the purchasing entities.

District Health Officer Chitral purchased medicines amounting to Rs 8,389,787 from various suppliers during 2017-18. Neither DTL reports were provided for verification to ensure authenticity/ standard of medicines nor clinical efficacy report of the medicines submitted to the competent authority. Therefore, violation of the above instructions. Detail as per annexure-6.

Audit observed that unauthentic purchase of medicines occurred due to weak internal control, which resulted in violation of government instructions.



When pointed out in July 2018, management replied that detail reply will be submitted after scrutiny of record. No progress was shown to audit.

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

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

**AIR Para No. 42**

**1.2.1.15 Double drawl on account of Machinery and equipments - Rs 1.730 million**

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

District Health Officer Chitral withdrew Rs 1,730,000 on account of repair of machinery & equipments in double. Scrutiny of record revealed that the local office double drawl in 2016-17 and 2017-18 as per detail given an annexure-07 Thus, the money seems to have been misappropriated.

Audit observed that double drawl was occurred due to weak financial controls, which resulted in loss to Government.

When pointed out in July 2018, management replied that detail reply will be submitted after scrutiny of record. No progress was shown to audit.

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

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

**1.2.1.16 Overpayment on account of Pay and Allowances – Rs 1.332 million**

According to Para 10(V) of GFR Volume-I, the amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipient. According to Para 28 of GFR Volume-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

District Health Officer Chitral overpaid Rs 1,332,172 on account of pay and allowances to an employee during 2017-18 for which they were not entitled as per detail given at annexure-8.

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to government.

When pointed out in July 2018, management replied that recoveries if any would be made and deposited into government treasury. No progress was shown to audit.

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

Audit recommends recovery of the amount and action against on the person at fault.

**1.2.1.17 Overpayment on account of Health Professional Allowance –Rs 1.299 million**

According to Government of Khyber Pakhtunkhwa Finance Department (Regulation Wing) letter No FD(SOSR-II)/8-18/2016 dated 07-01-2016, Health Professional Allowance will be admissible @ of Rs 82,000 in Urban and 92,000 in Rural areas.

District Health Officer Chitral overpaid Rs 1,299,200 on account of Health Professional Allowance to 06 Nos of Doctors who were posted in urban areas during the year 2017-18. Therefore, overpayment was made as detailed in annexure-9.

Audit observed that overpayment of HPA occurred due to weak financial management which resulted in loss to Government.

When pointed out in July 2018, management replied that recoveries if any would be made and deposited into government treasury. No progress was shown to audit.

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

Audit recommends recovery of the amount and action against the person at fault.

**AIR Para No. 47**

**1.2.1.18 Unauthorized expenditure on repair of transport – Rs 1.360 million**

According to Para 12 of Delegation of Powers 2001, Administrative Department has sanction powers upto 150,000 or 50% of the book value of machinery whichever is less. Note 1(ii) requires that in the absence of Government workshops, open tender are invited before execution of works.

Further, According to para 146 of GFR claim should not be split up in order to avoid the necessity sanction of next higher authority.

District Health Officer Chitral incurred expenditure of Rs 891,000 on account of repair of transport beyond competency and without open tender in some cases during 2017-18, which was contrary to the above rules. As per detail in annex-10

Furthermore, amounting to Rs 469,108 was drawl on account of POL of Hospital i.e THQ & RHCs and the local office used more than one vehicles are used in administration which is irregular and unauthorized.

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

When pointed out in August 2018, management replied that detail reply will be submitted in due course. No progress was shown to audit.

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

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

**AIR Para No. 54**

**1.2.1.19 Irregular, un-authorized and doubtful expenditure of without supporting vouchers - Rs 2.220 million**

Rule 130 of CTR states that money may not be withdrawn from the public exchequer without presentation of bills. Para 296 of CTR the controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received and in order.

District Officer Sports Chitral paid an amount of Rs 2,220,600 as per detail below to various councilors and Nazims of Union Councils during 2017-18 without provision of supporting documents/ vouchers. Payment without supporting vouchers is irregular, unauthorized and doubtful. Annexure-11

1. The amount was drawn on fictitious on simple bill submitted by sports center.
2. No evidence/document was produced to ensure whether the various events/tournaments took place or not for which such a huge amount was drawn.
3. The approvals of the District Sport Committee regarding the events/tournaments were neither obtained nor shown to audit.

In light of above mentioned points audit holds that a sum of Rs. 2,220,600 was drawn on fictitious bills and awarded to near and dears and was therefore held irregular.

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

When pointed out in July 2018, management replied that detail reply will be furnished after security of record. No progress was shown to audit till finalization of this report.

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

Audit recommends investigation and action against the persons at fault.

**AIR Para No. 78**

**1.2.1.20 Irregular advance payment on account of Science Equipments– Rs 2.97 million**

According to the supply order No.4510,4520 and 4525/F.No D-75 (P&D) dated 17.03.2018, the supplier is required to supply the items as per specification (Qualitatively and quantitatively) upto 15<sup>th</sup> April 2018.

District Education Officer (Male) Chitral drew Rs 2,973,439 vide cheque No. 0653204 dated 29.6.2018 from Government treasury on account of purchase of Science equipments and payment made in advance to MS Noor Book on account of Science Equipments without supply during 2017-18.

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

When pointed out in August 2018, management replied that the said cheque issued to the dealer on 29.6.2018 and the dealer has completed the supply of science equipment to the concerned schools. Reply is not satisfactory as delivery challan, stock register and inspection report was not produced to audit.

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

The matter needs investigation and action against the person(s) at fault.

**AIR Para No. 21**

**1.2.1.21 Unauthorized retention of Government money in designated bank account –Rs 1.425 million**

According to Para 7 of GFR Vol.-I, unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

District Population Welfare Officer Chitral drew Rs 1,425,914 from Government Treasury in the year 2017-18. During scrutiny of record, it was observed that the local office retained the same amount in its designated bank account.

Audit observed that unauthorized retention of Government money in designated bank account occurred due to violation of financial rules.

When pointed out in October 2018, management replied that detail reply will be furnished after security of record. No progress was shown to audit till finalization of this report.

When pointed in October 2018, management replied that detail reply will be furnished after security of record. No progress was shown to audit till finalization of this report.

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

Audit suggests probe into the matter and action against the person(s) at fault.

**AIR Para No. 63**

**1.2.1.22 Loss due to non award of contracts to the lowest bidders - Rs 1.021 million**

According to Chapter-III Rule (2) (b) (ix) of the Government of Khyber Pakhtunkhwa Public Procurement Regulatory Authority Rules 2014 notified vide Finance Department letter NO.SO(FR)FD/9-7/2013 dated 03.02.2014, the bid found to be the lowest evaluated bid shall be accepted. Furthermore, According to Para 23 of GFR Volume-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

District Officer Social Welfare and Community Development Department Chitral Dir did not award Developmental scheme “Establishment of Vocational Centers in Diff Village of Chitral “of the estimated cost of Rs 2,697,000 to the lowest bidders @ Rs 1,232,400 in 1<sup>st</sup> tender during financial year 2017-18. The schemes were re-advertised and awarded at the higher rates for Rs 2,253,500 due to which loss of Rs 1,021,100 sustained by the Government.

Audit observed that lowest bidders were ignored due to violation of rules which resulted in loss to the Government.

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

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

Audit recommends recovery besides fixing responsibility on the person (s) at fault under intimation to audit.

**AIR Para No. 69**

#### **1.2.1.23 Overpayment on account of Pay & Allowances - Rs 872,306**

According to Government of Pakistan Accountant General Khyber Pakhtunkhwa letter No Computer/HR-LAB/CIC/203 dated 4-8-2011, Para 2(iv) Conveyance allowance is not admissible to government servant who resides in the office premises and during vacation.

District Education Officer Male Chitral paid Rs 401,384 on account of Conveyance Allowance in vacation during financial year 2017-18. Such allowance was not admissible during vacation. Detail is given in the Annexure-12.



Furthermore, Rs 470,922 overpaid to various teachers on account of pay and allowances due to payment of increment in excess of entitlement.

Audit observed that payment was made to irrelevant persons due to violation of rules which resulted in loss to the Government.

When pointed out in August 2018, management replied that recovery would be made within a month time. No progress was shown to audit.

Audit recommends recovery from the concerned employees.

**AIR Para No. 16&19**

## 1.2.2 Internal Control Weaknesses

### 1.2.2.1 Unauthentic payment on account of land compensation- Rs 77.584 million

According to Para 290 of CTR, 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. Further, According to Rule 283 (I) of the CTR Vol- I, acquaintance roll on Form TR 28 be maintained in support of payments.

Deputy Commissioner Chitral paid Rs 77,584,716 to Assistant Commissioner Chitral and Mastuj on account of land compensation for onward disbursement to the land owners during 2017-18. However, actual payee receipts/acquaintance rolls of the land owners were not available to verify the payment as detailed below:

SNo	Cheque No	Date	Amount(Rs)
1	809389	23.1.18	2,322,540
2	809393	14.2.18	796,257
3	809379	7.10.2017	7,165,098
4	809391	12.2.18	3,791,022
7	809377	25.10.17	63,509,799
<b>Total</b>			<b>77,584,716</b>

Audit observed that unauthentic payment was occurred due to weak financial control which resulted in violation of treasury rules.

When pointed out in July 2018, management replied that the actual payee's receipt/acquaintance roll is available with the concerned Assistant Commissioners which will be shown to audit party as and when demanded.

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

Audit recommends investigation and action against the persons at fault.

**AIR Para No. 08**

**1.2.2.2 Unverified expenditure – Rs 53.219 million**

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

District Education Officer Male Chitral did not produce the following auditable record during 2017-18.

1. Conditional Grant paid vouchers – Rs 44,689,600
2. Teaching Learning Material –Rs 2,070,000
3. Repair of furniture through PTC – Rs 1,300,000
4. Play area project vouchers – Rs 5,160,000
5. Scouts Fund record.
6. Visit reports of ADEOs and ASDEOs.

Audit observed that record was not produced in violation of Government instructions and expenditure remained unverified. Audit further observed that irregularity occurred due to the weak internal control.

When pointed out in August 2018, management replied that the allocated budget for the above schemes have already been transferred to PTC accounts of the concerned schools and utilize the funds according to the rules of PTC. All

auditable records are available in the schools. Reply is not tenable as no progress of utilization of funds was shown to audit.

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

Audit recommends investigation for fixing responsibility and disciplinary action against persons at fault.

**AIR Para No. 20**

### **1.2.2.3 Unauthentic/doubtful transfer of students stipend Rs 42.900 million**

According SOP Elementary and Secondary Education Department letter No. DPC/Stipends/E&SED/2016-17 dated 25.04.2017, S.No.07 on the completion of disbursement; both head of the school and postman shall reconcile and sign off the final disbursement on the prescribed format within the school. S/No.7 of Disbursement Guidelines for Stipend provides that the Executive District Officer S&L will inform the students/parents through press and media that the stipends for the quarter have been dispatched through money orders to the students and the students who do not receive the stipends should lodge complaint with the EDO S&L. S/No.9 of Disbursement Guidelines for Stipend provides that the office of the Post Master will provide receipts duly signed by the students and countersigned by the Principals/HMs to the EDO S&L for record and audit purposes. However, it would be the responsibility of the EDO S&L to check through cross checks and effectively monitor that the funds are not misused/misappropriated and the stipend are distributed in time.

District Education Officer (Female) Chitral drew Rs 42,900,297 on account of stipend, which were transferred/granted as 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> & 4<sup>th</sup> quarter to Girls students (6<sup>th</sup> to 8<sup>th</sup>) @1200 & (9<sup>th</sup> to 10<sup>th</sup>)@3000 /per student of the District through Post Master General Chitral. The local office received actual payees receipts from same school and most of actual payee receipts were not received from the school. Furthermore, reconciliation between the head of the school and

postman on prescribed format was not carried out, which created doubt regarding the drawl and disbursements.

Audit observed that Irregularity occurred due to the negligence of the controlling officer exhibiting weak internal control.

When pointed out in august 2018, Management replied that there is no need of reconciliation between the postman and school. The receipts of the other are available signed by the HM and GPO. Reply is not convincing. As per SOP reconciliation is required.

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

Audit suggests to inquiry besides remedial action of collection of the Actual Payee Receipts duly signed by the students and counter signed by the Principals/Headmistress.

**AIR Para No. 33**

#### **1.2.2.4 Unjustified transfer of Conditional Grants –Rs 44.689 million**

According to Para 23 of GFR Vol-1, every government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff. Further, As per Govt of KPK Elementary and secondary Education Department order No. CPO/PO.3/4-4/ESRU dated 7-8-2-10 expenditure on civil works shall be on market based and shall be incurred by exercising general financial procedure.

District Education Officer Male Chitral transferred Rs 44,689,600 (SIP) to the PTCs accounts of schools on account of basic facilities i.e. construction Additional Class room, G/L ,B/W ,w/s, and electrification during 2017-18. During scrutiny of record, it was observed that the cost estimates were not

prepared by the DEO for civil works through PTC Fund. PC-1 was not available on the record to ensure that the facilities included in PC-1 As per Government policy the expenditure on civil works shall be on market based and shall be incurred by exercising general financial procedure, but the local office failed to do so. Thus the possibility of misappropriation of fund could not be avoided.

Audit observed that irregularity occurred due to weak financial controls and non observance of PTC guidelines.

When pointed out in August 2018, Management replied that there is no need of PC-I for conditional Grant. The provincial authorities fix the cost estimate for each scheme as per Government policy. Instructions issued by the competent authority time to time and funds utilize the PTC of the concerned school according to the instructions of the Government. Reply is not satisfactory before Civil works the cost estimated and PC-I is necessary as per Government policy.

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

Audit recommends the matter for inquiry and corrective action.

**AIR Para No. 23**

**1.2.2.5 Wasteful expenditure on account of machinery and equipments Rs 27.495 million**

According to Para 290 of Federal 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.

District Health officer Chitral incurred expenditure of Rs 27,495,000 on purchase of 24 hours Ambulatory Blood Pressure Monitors and Air Purification Machines during financial year 2017-18 at a very extraordinary rates than prevailing market rates. Moreover, the said items were not so necessary especially at BHU and RHC level in such a huge quantity while some other necessary items were approved by the provincial Government but the same were not purchased. In addition to these Monitors sufficient quantity of B.P. sets were also purchased. Audit held that the expenditure was wasteful and Government sustained loss due to purchase at higher rates than market ones.

S.No	Name of Items	No of Unit	Unit Price	Amount (Rs)
01	24 hours Ambulatory Blood Pressure Monitor ABPM50	47	235,000	11045000
02	Air Purification Machine	14	1,750,000	16,450,000
<b>Total</b>				<b>27,495,000</b>

Audit observed that irregularity occurred due to weak financial control, which resulted in violation of Government procedures.

When pointed out in July 2018, management replied that detail reply will be submitted after scrutiny of record. No progress was shown to audit.

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

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

**AIR Para No.45**

#### **1.2.2.6 Unverified expenditure – Rs 25.913 million**

According to the financial procedure prescribed in the Finance Department letter No.B-V/FD/3-10/2006-07 dated 09.06.2007, the progress report, all vouchers and accounts pertaining to PTC fund shall be submitted to

EDO (E&SE) for production to Audit. The EDO (E&SE) is required to ensure that the PTC funds are utilized as per procedure in a transparent and efficient manner.

District Education Officer (Female) Chitral did not produce the following auditable record during 2017-18.

1. Conditional Grant paid vouchers – Rs 25,238,300
2. Teaching Learning Material –Rs 675,000

Audit observed that non production of record was occurred due to weak internal control and violation of Government instructions with the result the expenditure remained unverified.

When pointed out in August 2018, management replied that the allocated budget for the above schemes have already been transferred to PTC accounts of the concerned schools and the utilization the funds according to the rules of PTC. All auditable records are available in the schools. Reply is not tenable as no progress of utilization of funds was shown to audit.

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

Audit recommends investigation for fixing responsibility and disciplinary action against persons at fault.

**AIR Para No. 37**

#### **1.2.2.7 Unjustified transfer of Conditional Grants –Rs 25.238 million**

According to Para 23 of GFR Vol-1, every government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff. Further, As per Govt of KPK Elementary and secondary Education Department order



NoCPO/PO.3/4-4/ESRU dated 7-8-2-10 expenditure on civil works shall be on market based and shall be incurred by exercising general financial procedure.

District Education Officer (Female) Chitral transferred Rs 25,238,300 to the PTCs accounts of schools on account of basic facilities i.e. construction Additional Class room, G/L ,B/W ,w/s, and electrification during 2017-18. During scrutiny of record, it was observed that the cost estimates were not prepared by the EDO for civil works through PTC Fund. PC-1 was not available on the record to ensure that the facilities included in PC-1 As per Government policy the expenditure on civil works shall be on market based and shall be incurred by exercising general financial procedure, but the local office failed to do so. Thus the possibility of misappropriation of fund could not be avoided.

Audit observed that irregularity occurred due to weak financial controls and non observance of PTC guidelines.

When pointed out in august 2018, Management replied that there is no needs of PC-I for conditional grants. The provincial fix the cost estimate for each scheme as per Government policy. Instructions issued by the competent authority time to time and funds utilize by the PTC of the concerned schools according to the instruction of the Government. Reply is not satisfactory.

Audit recommends the matter for inquiry and corrective action.

**AIR Para No. 31**

**1.2.2.8 Unauthorized retention of Government money in designated bank account –Rs 20.204 million**

According to Para 7 of GFR Vol.-I, unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

District Education Officer Chitral retained Rs 20,204,269 in designated bank account during 2017-18. Furthermore, cash book was also not maintained for such amount. The local office did not give any detail to whom the amount would be payable.

Audit observed that unauthorized retention of Government money in designated bank account occurred due to violation of financial rules.

When pointed out in August 2018, Management replied that the amount was received from NHA for purchase of land and reconstruction of building of schools. Acquisition of land for the said schools are in progress. No progress was shown to audit.

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

Audit suggests probe into the matter and action against the person(s) at fault.

**AIR Para No. 25**

**1.2.2.9 Irregular advance payment on account of repair of machinery & equipments – Rs 13.009 million**

According to Para 290 of Federal 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. Further, para 23 of GFR Vol-1, Requires that every Government officer is personally responsible for any loss sustained by the Government through fraud or negligence either on his part or the part of his subordinate staff.

District Health Officer Chitral withdrawn Rs 13,009,400 on account of repair of machinery and equipments and payment was made to contractor M/S Mughal Baz Government Contractor during the year 2017-18. During audit the following irregularities were pointed out.

1. Detail specification of repairable components /parts of machinery and equipments was not obtained from the Electro Medical Engineer.
2. Name of units in which the repair of Machinery and Equipments was carried out was not mentioned in the relevant record.
3. NOC was not obtained from the In-charge Engineer of sub workshop Batkhela regarding carry out the repair work from the local market.
4. Completion and Inspection Report was also not obtained from the concerned engineer.

Audit observed that the irregularity was occurred due to weak financial control.

When pointed out in July 2018, management replied that required documents would be produced in DAC. No progress was shown to audit.

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

Audit suggests regularization and action against the person(s) at fault.

**AIR Para No. 49**

**1.2.2.10 Unauthorized release of unspent M&R funds- Rs 13.800 million**

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

Deputy Commissioner Chitral released Rs 13,800,000 to non salary component (TA, Hot & Cold, M/Store, POL, stationery & IT equipments) from the head M&R Building and Road during the financial year 2017-18 which is unjustified and irregular.

Audit observed that unauthorized release was occurred due to weak internal control.

When pointed out in July 2018, management replied that actually the amount of Rs. 13800000/- was un spend balance of previous year 2016-17 which the district council deducted from non salary budget of the department and allocated under M&R Road and buildings with the condition that equal amount would be got released from Provincial Finance and will be released to the department, but, neither the provincial government released any fund nor the above allocated fund under M&R were utilized till the end of the financial year 2016-17. In the meanwhile, the C&W department was provincialized and a result the said fund could not be released to C&W department during the year 2017-18. However, after necessary clarification from Provincial Finance and upon the approval of the council the said fund has been released to the line department to mitigate their suffering.

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

The recommends investigation and action against the persons at fault.

#### **AIR Para No. 12**

##### **1.2.2.11 Overpayment on account of 15% compulsory land acquisition charges –Rs 13.500 million**

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

Moreover, According to section 23(2) of Land Acquisition Act 1894,”in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of the acquisition”.

Deputy Commissioner Chitral paid an amount of Rs 106,011,831 on account of acquisition of land for different departments and overpaid thereon Rs 13,500,149 as 15% compulsory acquisition charges during 2017-18. Audit observed the following points that:

1. Compulsory acquisition charges were allowed at initial stage of acquisition
2. No written objection, obstruction, refusal or appeal made to the Collector/Court by the owner.
3. 15% compulsory acquisition charges shall be allowed by the court under section 23(2) of the Act, not by the other authority. Under section 3(d) of the Act “Court” means an additional District Judge is judge of Principal Civil Court of original jurisdiction, an Additional District Judge, like the District Judge himself, is a judge of such court, and as such he competent to hear and dispose of the reference under the Land Acquisition Act which are over to him for disposal by the District Judge. The expression “Court” does not include Collector.
4. Nor the cases were referred to Court nor any proceeding was undertaken/carried out under section 20(a)&(b) mentioned in the criteria.

Detail of compulsory acquisition charges is as under:

Particular of land acquired	Cost of Land	15% compulsory acquisition charges(Rs)
Rest house at Bumbrate	675838	101375
Upgradation of Hospital at Drosh	7343260	920700
Const of Dist Office Mines and Mineral	30768733	3898074
GGD College Ayun	67224000	8580000
<b>Total</b>	<b>106,011,831</b>	<b>13,500,149</b>

Audit observed that overpayment occurred due to weak financial control in the office, which resulted in loss to Government.

When pointed out in July 2018, management replied stated that Reply will be given after consulting the record in due course. No progress was shown to audit.

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

Audit recommends recovery of the amount and taking action on the persons at fault.

AIR Para No. 07

**1.2.2.12 Non utilization/ Non-supply of furniture –Rs 10.65 million and non imposition of penalty amounting to Rs 1.065 million**

According to the work order of DEO (M) vide No. F.No.D-75 (P&D)/3438-41, 1098-1100 dated 20.01.2018, the supplier is required to supply the items as per specification (Qualitatively and quantitatively) up to 30<sup>th</sup> April 2018 positively.

District Education Officer (M) Chitral did not utilized Rs 10,650,000 on account of purchase of furniture during 2017-18. During audit the following irregularities was noted.

1. As per agreement the supply was required to be completed upto 30<sup>th</sup> April 2018. The supply was made by the suppliers the local did not produced Delivery challan, stock register and inspection report.
2. The supply was not made in time which is the cause the amount was lapsed.

3. The local office advertisement was made for Rs 33,732,380 and supply order was issued for Rs 50,601,000 later on the provincial finance department released Rs 10,650,000 for the purchase of furniture. The local office neither supply order was revised nor new agreement was signed with the contractor on reduced amount.

When pointed out in August 2018, management replied that agreement already been signed for the total allocation of Rs 50,601,000. The dealers completed the supply according to the amount of Rs 10,650,008 delivery challan, stock register and inspection report are available. is not satisfactory as delivery challan, stock register and inspection report was not produced to audit.

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

Audit recommends investigation/ recovery of penalty and action against the person(s) at fault.

AIR Para No. 18

- 1.2.2.13**
- i. Non-supply of Science Equipments–Rs 9.450 million**
  - ii. Non imposition of penalty amounting to Rs 945,000**

According to the supply order No.4510,4520 and 4525/F. No D-75 (P&D) dated 17.03.2018, the supplier is required to supply the items as per specification (Qualitatively and quantitatively) upto 15<sup>th</sup> April 2018.

District Education Officer Male Chitral drew Rs 9,450,000 from Government treasury on account of purchase of Science equipments but the supplier's field to complete the supply within stipulated period of time i.e. 15<sup>th</sup> April 2018. As delivery challan stock entry and inspection report was not produced to audit. Detail given below:

S.No	Cheque no & date	Name of suppliers	Amount (Rs)
01	0653225 29.6.2018	New Rehmat	4,714,899
02	0653218 29.6.18	New Rehmat	403,074
03	0653204 29.6.2018	Noor Book	2,973,439
04	0653224 29.6.18	Frontier Trading co	234,068
05	0653219 29.6.18	Ali scientific Lahour	479,379
06	0653204 29.6.2018	Noor Book Depot	345,606
<b>Total</b>			<b>9,450,465</b>

Audit observed that non supply was occurred due to weak internal control.

When pointed out in August 2018, management replied that supply of science and equipments to the schools are in progress, delivery challan, stock register and inspection report would be shown to DAC. No progress was shown to audit.

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

The matter needs investigation/ recovery of penalty and action against the person(s) at fault.

AIR Para No. 17

#### **1.2.2.14 Irregular cash payment of Rs 5.048 million**

According to para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.



District Officer Sports Chitral paid Rs 5,048,242 during the year 2017-18 through cash instead of banks. Acknowledgement from payees was not available on record. Payment through cash instead of payment through bank accounts and non maintenance of proper acknowledgement was held irregular and Clear violation of the above mentioned Criteria. Detail is as under.

S.No	Cheque no & date	Particular	Amount (Rs)	Remarks
1	582234 12.5.17	Jeshne Gobor Festival	400,000	APR not Produced
2	582254 15.5.17	Shandur festival 2016	700,000	Do
3	582344 23.5.17	Polo team vist Gilgit B	300,000	Do
4	582374 25.5.17	Jeshne Barogal	300,000	Do
5		Cricket tournament Drosh	100,000	Do
6	0477052 2.06.16	jeshne Qaqlasht	801,242	Do
7		POLO tornment 2016	1,380,000	
8	0579292 30.6.18	unknown	67,000	APR not produce
9	648969 6.11.17	Polo Tounament	1,000,000	Do
<b>Total</b>			<b>5,048,242</b>	

Furthermore, payment of Rs 1,200,000 at serial No. 7 above was made to 200 players and signature of all payees were made with one handwriting and with one pen without any reference which seems doubtful whereas actual payee receipts of Rs 180,000 was not available on record.

Audit observed that irregular payment occurred due to weak internal control which resulted in violation of Government orders.

When pointed out in July 2018, management replied that detail reply will be furnished after security of record. No progress was shown to audit till finalization of this report.

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

Audit recommends investigation and action against the persons at fault.

**AIR Para No. 82**

**1.2.2.15 Unauthorized drawl and distribution of PTC and CRC Fund without sanction of the competent authority - Rs 7.458 million**

According to S/No. A-4 of annexure to the NWFP Finance Department Letter No.BO-V/FD/3-10/2006-07 dated 9<sup>th</sup> June, 2007, the Executive District Officer S&L of the respective District Government shall accord Administrative sanction and Executive District Officer F&P shall issue financial sanction for the transfer of funds from the District account –IV to the bank account of the Parents Teacher Councils. These funds shall be transferred /credited upfront in the bank account of the Councils by the respective District Accounts Officer.

District Education Officer Male Chitral Drew Rs **7,458,000** on sample receipts on account of petty repair and classroom consumables Funds during 2017-18 without obtained sanction of the competent authority. Thus the drawl as well as the distribution was irregular and unauthorized and against the criteria mentioned above.

<b>S.No</b>	<b>Particular</b>	<b>Amount (Rs)</b>
<b>1</b>	Class Room Consumable	1,755,000
<b>2</b>	Petty Repair	2,859,000
<b>3</b>	Petty Repair	2,844,000
	<b>Total</b>	<b>7,458,000</b>

Audit observed that irregularity occurred due to weak internal control.

When pointed out in august 2018, management replied that letter for sanction have already been submitted to the competent authority and still awaited. No progress was shown to audit.

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

Audit recommends the matter for corrective action and action against the person(s) at fault.

**AIR Para No. 24**

**1.2.2.16 Un-authentic expenditure on account of petty repair & CRC – Rs 2.486 million**

According to the financial procedure prescribed in the Finance Department letter No.B-V/FD/3-10/2006-07 dated 09.06.2007, the progress report, all vouchers and accounts pertaining to PTC fund shall be submitted to EDO(E&SE) for production to Audit. The EDO (E&SE) is required to ensure that the PTC funds are utilized as per procedure in a transparent and efficient manner.

District Education Officer Female Chitral paid Rs 2,486,000 on account of Petty Repair and Class Room Consumable items to schools. During scrutiny of Record it was observed that Utilization of fund as per procedure and in a transparent and efficient manner was not ensured because, Vouchers, Accounts, bank statements and progress reports pertaining to PTC fund was not submitted for scrutiny to the office of the DEO Office.

S.No	Particular	Amount (Rs)
1	Class Room Consumable	1,400,000
2	Petty Repair	1,086,000
	<b>Total</b>	<b>2,486,000</b>

Audit observed the unauthentic expenditure occurred due to non observance of PTC guidelines and weak financial controls, which resulted in violation of government instructions.

When pointed out in August 2018, Management replied in the utilization of PTC fund are in progress according to the PTC Guidelines. No progress was shown to audit.

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

Audit recommends that the relevant record may be collected from the concerned for verification and action against the persons at fault.

**AIR Para No. 30**

**1.2.2.17 Unjustified expenditure on account of firewood/charcoal-Rs 1.002 million**

According to Para 23 of GFR Vol-I, every Govt. Officer will be held personally responsible for any loss sustained to Government through negligence or fraud or his part or on the part of his subordinate staff.

According to the finance department letter that expenditure shall be restricted to the funds release and administrative departments shall not incur expenditure in anticipation of additional grants or supplementary grant.

District Education Officer Male Chitral incurred an expenditure of Rs 1,002,540 on account of fire wood charges for winter season during 2017-18. Scrutiny of record revealed that the amount of bill pertained to previous year liabilities 2016-17, therefore expenditure was held irregular and unjustified. However the delivery challans, stock register of fire wood/charcoal, actual payee receipts, Govt. Notification regarding scale of utilization/consumption of firewood/charcoal was not provided to verify the authenticity of expenditure.

Audit observed the unauthentic expenditure occurred due to weak financial controls

When pointed out in August 2018, Management replied that the relevant documents are available and will be shown to DAC. Reply is not convincing as the amount was released for the year 2017-18 and drawn on previous year bill 2016-17 which is unjustified.

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

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

AIR Para No. 27

**1.2.2.18 Non-supply of Science Equipments–Rs 3.144 million and non imposition of penalty amounting to Rs 3144,000**

According to the supply order No.2195-98,2200-03,2210-13 and 2205-08/F.No D-75 (P&D) dated 17.03.2018, the supplier is required to supply the items as per specification (Qualitatively and quantitatively) upto 15<sup>th</sup> April 2018.

District Education Officer (F) Chitral drew Rs 3,144,038 from Government treasury on account of purchase of Science equipments but the suppliers field to complete the supply within stipulated period of time i.e 15<sup>th</sup> April 2018. As per detail given below:

S.No	Cheque no & date	Name of suppliers	Amount (Rs)
01	0653236 29.6.2018	New Rehmat	1,409,303
03	6553203 29.6.2018	Noor Book	1,260,239
04	0653224 29.6.18	Frontier Trading co	205,887
05	0653212 29.6.18	Ali scientific Lahour	268,609
<b>Total</b>			<b>3,144,038</b>

Audit observed that no supply was occurred due to weak internal control, which resulted in violation of rules.

When pointed out in August 2018, management replied that supply of science and equipments to the schools are in progress, delivery challan, stock register and inspection report would be shown to DAC. No progress was shown to audit.

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

The matter needs investigation/ recovery of penalty and action against the person(s) at fault.

**AIR Para No. 32**

**1.2.2.19 Non utilization/ Non-supply of Furniture –Rs 3.524 million  
And non imposition of penalty Rs 352,400**

According to the work order of DEO (M) vide No. F.No.D-75 (P&D)/3438-41, 1098-1100 dated 20.01.2018, the supplier is required to supply the items as per specification (Qualitatively and quantitatively) up to 30<sup>th</sup> April 2018 positively.

District Education Officer (F) Chitral did not utilized Rs 3,524,000 on account of purchase of furniture during 2017-18. During audit the following irregularities was noted.

1. As per agreement the supply was required to be completed upto 30<sup>th</sup> April 2018. The supply was made by the suppliers the local did not produced Delivery challan, stock register and inspection report.
2. The supply was not made in time which is the cause the amount was lapsed.
3. The local office advertisement was made for Rs 14,094,000 and supply order was issued for Rs 14,094,000 later on the provincial finance

department released Rs 3,524,000 for the purchase of furniture. Neither supply order was revised nor new agreement was signed with the contractor on reduced amount.

When pointed out in august 2018, Management replied that the agreement was signed for the total allocation Rs 14094000 the dealers completed the supply according to the amount of Rs 3524000. Delivery challan stock register and inspection report were available. The reply is not tenable as no record was shown to audit.

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

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

AIR Para No. 29

**1.2.2.20 Irregular expenditure on account of purchase of Machinery and Equipments Rs 2.484 million**

Rule-3 Appendix 9 (part-I) of GFR Vol.-I states that all articles purchased shall be subjected to inspection before acceptance and shall conform to specification.

District Health Officer Chitral incurred expenditure of Rs 2,484,800 on account of purchase of Machinery and Equipments in the financial year 2017-18. Scrutiny of record revealed that the following items were received and dumped in the main store and not installed till date of audit.

S. No	Name of items	Units	Amount (Rs)
1	Air Purification	02	2,350,000
2	Suction Machine	01	134,800
	<b>Total</b>		<b>2,484,800</b>

Audit observed that irregularity occurred due to weak financial control, which resulted in violation of Government procedures.

When pointed out in July 2018, management replied that detail reply will be submitted after scrutiny of record. No progress was shown to audit

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

Audit recommends that proper inspection and installation will be made and report will be produced to audit.

AIR Para No. 44

**1.2.2.21 Non deposit of 2% Property Tax on acquisition of land - Rs 1.085 (M)**

According to Para 8 of GFR Vol-I, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and paid into the treasury. Further, 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.

Deputy Commissioner Chitral did not deposit Rs 1,085,540 on account of 2% property on acquisition of land for 2 no of projects during 2017-18. Detail is given below:

<b>Particular of land acquired</b>	<b>Cost of Land (Rs)</b>	<b>2% Property Tax as per assessment (Rs)</b>
Upgradation of THQ Hospital at Boni	63,509,799	1,040,000
Booni Road at kichi Gol Reshun	2,322,540	45,540
<b>Total</b>	<b>20,548,000</b>	<b>1,085,540</b>



Audit observed that non transfer of funds was occurred due to weak internal control.

When pointed out in July 2018, management replied that the amount has already been released to the respective Assistant Commissioners for onward payment to the TMAs concerned. No progress was shown to audit till finalization of this report.

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

Audit recommends investigation and action against the persons at fault.

**AIR Para No. 02**

**1.2.2.22 Unjustified expenditure on account of firewood/charcoal-Rs 3.6 million**

According to Para 23 of GFR Vol-I, every Govt. Officer will be held personally responsible for any loss sustained to Government through negligence or fraud or his part or on the part of his subordinate staff. Further, According to the Finance Department KP letter No. BO.I/FD/5-8/2017-18 dated 30.6.2016 S.No.12 stated that expenditure shall be restricted to the funds release and administrative departments shall not incur expenditure in anticipation of additional grants or supplementary grant.

Deputy Commissioner Chitral incurred an expenditure of Rs 3,600,000 on account of fire wood charges for winter season during 2017-18. Scrutiny of record revealed that the amount of bill pertained to previous year liabilities 2016-17, therefore expenditure was held irregular and unjustified. However the delivery challans, stock register of fire wood/charcoal, actual payee receipts, consumption of firewood/charcoal was not provided to verify the authenticity of expenditure.

Audit observed the unjustified expenditure was occurred due to weak internal control.

When pointed out in July 2018, management replied that during the last financial 2016-17, due to less budget allocation bill of fire wood charges was not cleared. During the current year 2017-18 district assembly approved /released supplementary budget to clear the pending liabilities of the firewood charges all the relevant records are available, which will be shown to the next audit party. Reply of the department was not convincing as the local office pass bill of previous year liabilities which is unjustified.

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

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

AIR Para No. 05

**1.2.2.23 Wistful expenditure on account of purchase of vehicles - Rs 1.100 million**

As per policy of the Government of Khyber Pakhtunkhwa circulated vide Administration Department No. SOT (AD) 1-100/2015 dated 21.12.2015 all condemned/surplus vehicles may be surrendered to the Transport Section, Administration Department for their further disposal through auction.

District Population Welfare Officer Chitral received two No vehicles “Master Forland Pick-Up” for mobile service units from Directorate of population welfare Peshawar in 2006 but the vehicle are not used by the local office from the beginning and the vehicles were parked in open spaces which were being rusted with the passage of time. The local office was required to

surrender to the Administration Department for further disposal as per policy of the Government. Due to non surrender, government sustained and still sustaining loss due to negligence of the controlling officer. Detail of condemned vehicles is as under:

S.No	Type of vehicle	Condition	value of vehicles (Rs)
01	Master Forland Pick-Up	Not used from the beginning	550,000
02	Master Forland Pick-Up	Do	550,000
<b>Total</b>			<b>1,100,000</b>

Audit observed that loss to government was sustained due to non surrender of unserviceable vehicles. The irregularity occurred due to weak internal control

When pointed in October 2018, management replied that detail reply will be furnished after security of record. No progress was shown to audit till finalization of this report. No progress was shown to audit till finalization of this report.

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

Audit recommends surrendering the vehicles to the Administration Department for further disposal without further loss of time to avoid loss to the government.

**AIR Para No. 66**

**1.2.2.24 Non recovery on account of Registration fee and Stamp duty - Rs 815,314**

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

Deputy Commissioner did not recover government dues amounting to Rs 815,314 from the acquiring department Directorate of higher Education Khyber Pakhtunkwa on account of stamp duty and registration fee during the year 2017-18 which resulted in to a loss of Rs 815,314 of Government exchequer.

Audit observed that non recovery was made due to weak internal control.

When pointed out in July 2018, management replied that the acquiring department has been approached for the purpose vides this office letter No. 162/DCC/E-15 dated 4/7/2018.

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

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

**AIR Para No. 03**

### **1.3 TMAs Chitral/ Mastuj**

#### **1.3.1 Irregularities and Non-Compliance**

##### **1.3.1.1 Non transfer of pension contribution/CP fund to Local Council Board – Rs 9.648 million**

According to the Government of Khyber Pakhtunkhwa Local Council Board Rules of Business, Pension contribution and CP Fund of the PUGF staff shall be transferred to the Local Council Board.

Tehsil Municipal Officer, Chitral did not transfer Pension Contribution & Contributory Provident Fund of Provincial Unified Group of Functionaries (PUGF) staff of Rs 9,648,072 to the local council Board during the financial year 2017-18. Detail is as under:

<b>Pension contribution per month(Rs)</b>	<b>Period(months)</b>	<b>Total (Rs)</b>
804,006	12	9,648,072

Audit observed that non transfer of pension contribution to LCB occurred due to non-compliance of government rules, which caused loss to local government.

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

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 transferring the amount to LCB under intimation to audit.

**AIR Para No. 01**

**1.3.1.2 Loss to government due to non recovery of water charges –Rs 7.97 million**

According to Para 8 and 26 of the GFR Vol:1, it is the duty of departmental controlling officer to see that all sums due to government are correctly and promptly assessed, collected and paid into Government

During 2017-18, Tehsil Municipal Officer Chitral did not recover government dues on account of water user charges which accumulated to a sum of Rs.7970419 on account of water user charges up to 30.6.2018 for which no attempt and initiatives were taken by the local office. Non recovery of such a huge amount shows lack of interest of the controlling officer.

Audit observed non recovery of revenue occurred due to non compliance of rules, which caused loss to council.

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

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

Audit recommends recovery of long outstanding amount besides fixing responsibility for lack of interest toward government revenue.

**AIR Para No. 03**

**1.3.1.3 Irregular expenditure on installation of G.I and HDPE pipes- Rs4.162 million**

According to circular No11/Dev-14/PHE (N) dated 14-7-2015 in order to stop the entry of the sub-slandered product the field staff must be instructed to adopt the following quality assurance steps for compliance

- i. Original Manufacturer/confirmation through his letter head and seal.
- ii. Gate Pass No./Sales Tax invoice.

- iii. Confirmation that manufacturers all documents are original
- iv. Code No, on Product (year, month, date)

Tehsil Municipal Officer Chitral incurred expenditure of Rs 4,162,793 on account of Supply and Fixing GI and HDPE pipes in various Water supply Schemes during 2016-17. On scrutiny of record, it was observed that that the Local office did not observe/fulfill the above mentioned condition for quality assurance steps to ensure the quality and health of the people of locality. In the absence of the above mentioned documents the entry of substandard pipes cannot be ruled out.

Audit observed that non compliance of the field staff occurred due to weak internal control, which resulted in violation of Government instruction.

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

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 into the matter for fixing responsibility and action against the person at fault.

**AIR Para No. 04**

#### **1.3.1.4 Irregular award of work Rs 915,000**

According to KPPRA letter No KPPRA /M&E/Advice/ 5-20/2015-16 dated 6-8-2015. Single bid may be accepted at second time advertisement with the approval of the principal Accounting Officer.

Tehsil Municipal Officer Chitral awarded various developmental works with estimated cost of Rs 915000 in 2017-18. During scrutiny of record it was observed that only one bidder took part in the bidding process as per criteria mentioned above Single bid was required to be forwarded to Principal

Accounting Officer for approval at second time but the local office failed to do so and the works were awarded to single bidders which was clear violation of the above mentioned criteria.

S.No	Name of Work	No of bidder	E. Cost (Rs)
1	Improvement of Madras Tleemul Quran Masjid Usmani atani	1	265,000
2	Drinking Water Supply Scheme at Dap Drosh 2	1	300,000
3	Construction of toilet Masjid masha atani ayun	1	200,000
4	Repair of link road at Bakerabad	1	150,000
			<b>915,000</b>

Audit observed that irregular award of work occurred due to weak internal control, which resulted in violation of Government rules.

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

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

Audit recommends fixing responsibility on the persons at fault under intimation to audit.

**AIR Para No. 05**

**1.3.1.5 Irregular expenditure on installation of GI and HDPE pipes- Rs4.06 million**

According to circular No11/Dev-14/PHE (N) dated 14-7-2015 in order to stop the entry of the sub-standered product the field staff must be instructed to adopt the following quality assurance steps for compliance

- i. Original Manufacturer/confirmation through his letter head and seal.
- ii. Gate Pass No./Sales Tax invoice.
- iii. Confirmation that manufacturers all documents are original



iv. Code No, on Product (year, month, date)

Tehsil Municipal Officer Mastuj incurred expenditure of Rs 4,067,002 on account of Supply and Fixing GI and HDPE pipes in various Water supply Schemes during 2016-17. On scrutiny of record, it was observed that that the Local office did not observe/fulfill the above mentioned conditions for quality assurance step to ensure the quality and health of the people of locality. Detail as per annexure 18. In the absence of the above mentioned documents, the entry of substandard Pipes cannot be rolled out.

Audit observed that non compliance of the field staff occurred due to violation of Government instruction.

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

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 enquiry into the matter for fixing responsibility and action against the person at fault.

**AIR Para No. 06**

### **1.3.2 Internal Control Weaknesses**

#### **1.3.2.1 Loss to government due non imposition of penalty- Rs 1.91 million**

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

Tehsil Municipal officer Chitral incurred expenditure of Rs19170084 on execution of various developmental schemes in 2017-18. but such schemes were not completed within the stipulated period of time. The local office was required to impose 10% penalty amounting to Rs 1917007 but failed to do so. Detail as per Annexure.13.

Audit observed that non recovery of penalty occurred due to weak internal control, which resulted in loss to government.

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

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

Audit recommends recovery of penalty amount and action against the person at fault.

**AIR Para No. 06**

#### **1.3.2.2 Irregular expenditure without Technical Sanction – Rs8.098million**

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

Tehsil Municipal Officer Chitral incurred an expenditure of Rs 8,098,000 on various developmental schemes during 2017-118 without obtaining technical sanction from the competent authority detailed as per annexure: 14

Audit observed that irregularity occurred due to weak internal control, which resulted in violation of government rules.

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

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 obtaining Technical Sanction from the competent forum and action against the person authorizing execution/payment without technical sanction.

**AIR Para No. 07**

**1.3.2.3 Loss to Government due to non-adjustment of 7% income tax in PC-1 Rs 1.342 million**

According to Finance Department Khyber Pakhtunkhwa Notification NO. SO(Dev-II) FD/12-6/14-5 dated 21.04.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System-2015 (MRS-2015) but with 7.% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

Tehsil Municipal Officer Chitral incurred expenditure of Rs 19,170,084 account of execution of civil Works in2016-17During scrutiny of record it was observed that 7% income tax amounting to Rs 1,341,906 was not adjusted in the Contractors/bills which need immediate recovery. Detail as per annexure:15

Audit observed that non adjustment of income tax occurred due to due to weak financial control which resulted in loss to the Government.

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

Audit recommends recovery of overpayment and action against the persons at fault under intimation to audit.

**AIR Para No. 08**

**1.3.2.4 Irregular expenditure without Technical Sanction – Rs 9.90 million**

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

Tehsil Municipal Officer Mastuj incurred an expenditure of Rs 9,909,823 on various developmental schemes during 2017-118 without obtaining technical sanction from the competent authority. Detail as per annexure 16

Audit observed that irregularity occurred due to weak internal control, which resulted in violation of government rules.

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

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 obtaining Technical Sanction from the competent forum. And action against the person(s) authorizing execution /payment without Technical Sanction.

**AIR Para No. 01**

### 1.3.2.5 Irregular award of work to single bidder Rs1.10 million

According to KPPRA letter No KPPRA /M&E/Advice/ 5-20/2015-16 dated 6-8-2015. Single bid may be accepted at second time advertisement with the approval of the principal Accounting Officer.

Tehsial Municipal Officer Mastuj awarded various developmental works with estimated cost of Rs1100000 in 2017-18. During scrutiny of record it was observed that only one bidder took part in the bidding process as per criteria mentioned above Single bid was required to be forwarded to Principal Accounting Officer for approval at second time but the local office failed to do so and the works were awarded to single bidders which was clear violation of the above mentioned criteria.

S.No	Name of Work	No of bidder	E.Cost (Rs)
1	PCC path Drain Kosht Bala	1	200,000
2	Repair of irrigation Channel Qaziandur	1	600,000
3	Completion of irrigation Channel kand yarkhun	1	300,000
<b>Total</b>			<b>1,100,000</b>

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

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

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 investigation, and action against persons at fault.

**AIR Para No. 02**

**1.3.2.6 Loss to government due non imposition of penalty- Rs 1.115 million.**

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

Tehsil Municipal officer Mastuj incurred expenditure of Rs 11,150,000 on execution of various developmental schemes in 2017-18. But such schemes were not completed within the stipulated period of time. The local office was required to impose 10% penalty amounting to Rs 1,115,000 but failed to do so. Detail as per Annexure.17

Audit observed that non recovery of penalty occurred due to weak internal control, which resulted in loss to government.

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

Audit recommends recovery of penalty and action against the person at fault.

**AIR Para No. 03**

**1.3.2.7 Loss to Government due to non adjustment of 7% income tax in PC-1 Rs 1.004 million**

According to Finance Department Khyber Pakhtunkhwa Notification NO. SO(Dev-II) FD/12-6/14-5 dated 21.04.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System-2015 (MRS-2015) but with 7% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

Tehsil Municipal Officer Mastuj incurred expenditure of Rs 14,354,000 account of execution of civil Works in2016-17.during scrutiny of record it was observed that 7% income tax amounting to Rs 1,004,780 on was not adjusted in the estimates/bills which need immediate recovery. Detail as per annexure:19

Audit observed that non adjustment of income tax occurred due to due to weak financial control which resulted in loss to the Government.

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

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

Audit recommends recovery and action against the persons at fault under intimation to audit.

**AIR Para No. 05**

## **1.4 AD LGE&RDD/VCs/NCs CHITRAL**

### **1.4.1 Irregularities and Non-compliance**

#### **1.4.1.1 Unauthorized transfer of Government fund to commercial bank -Rs 65.459 million**

According to Finance Department Khyber Pakhtunkhwa letter No.2/3-(F/L)/FD/2007-08/Vol-IX dated 10.02.2014; no funds shall be placed in any commercial banks from the PLAs or Assignment Accounts without prior approval of the Finance Department. Further, according to 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.

Assistant Director LG&RDD Chitral withdraw Rs 65,459,496 in lump sum from Government treasury and was kept in the designated bank account during 2017-18. Audit held that the Government funds were illegally retained in the designated bank account.

Audit observed that non deposit of earned profit into Government treasury occurred due to violation of rules which resulted in loss to the Government.

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

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

Audit recommends depositing the profit into Government treasury besides surrender of the capital amount to the provincial Government under intimation to audit.

**AIR Para No. 02**



**1.4.1.2 Irregular advance payment on account of Developmental schemes –Rs 7.290 million**

According to Para 228 of CPWA Code advance to contractors are as a rule prohibited, and no payments are made except for work actually done.

Assistant Director LG&RDD Chitral paid Rs 7,290,000 to contractors on account of developmental schemes in advance during 2017-18. Audit concludes that undue favour was extended to the contractor by payment than work done at site. Detail is given in the Annexure-20.

Advance payment was occurred due to weak financial controls, which resulted in non execution of schemes.

When pointed in January 2018, management did not respond the audit observation.

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

Audit recommends investigation and action against the persons at fault.

**AIR Para No. 03**

## **1.4.2 Internal Control Weaknesses**

### **1.4.2.1 Unauthorized expenditure without Technical Sanction – Rs 16.239 million**

According to Para 56 of CPWD Code, if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations. Further, Para 178(iii) of GFR Vol.-I states that no work should be commenced or liability incurred in connection with it until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

Assistant Director LG&RDD Chitral incurred expenditure of Rs 16,239,000 on various developmental schemes during 2017-18 without obtaining technical sanction of the competent authority before commencement of work. Detail is given at Annexure-21.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specification and schedules of rates.

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

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

Audit suggests action against the person(s) at fault and inquiry by the competent forum into the actual quantities required to be executed.

**AIR Para No. 01**

## Annexure

### Annex-1

#### MFDAC

S.No	Caption	Amount in Million
1	Overpayment on account of Conveyance Allowance and HRA –Rs 123,750	0.123
2	Irregular retention of money in Designated Bank account and non maintenance of cash book for paid amount -Rs 146.081 million	146.081
3	Irregular provision under lump sum allocation of fund out of district Account IV – Rs 16.160 million	16.160
4	Variation between FTR 8 and NBP Statement–Rs 39.897 million	39.897
5	Unjustified payment of honoraria without proper justification	3.373
6	Non reconciliation of expenditure-Rs 83.589 million	83.589
7	irregular expenditure on account of purchase of IT equipments	0.55
8	Overpayment on account of Conveyance Allowance	0.296
9	Misappropriation of conditional grant	0.283
10	irregular expenditure on account of purchase of IT equipments	0.66
11	unjustified expenditure on account of Hot & Cold	0.451
12	Non merger of schools with less enrollments	0
13	non deposit of Government receipts	0.88
14	overpayment HPA to EPI technicians	0.24
15	Non Accountal of Machinery and equipments on stock register –Rs 3.067 million	3.067
16	Non maintenance of Cash Book – Rs 6,333,793	6.33
17	Irregular expenditure on account of developmental Charges Rs 952,746	0.952
18	Inadmissible payment of deputation allowance – Rs 654,686	0.654
19	Unauthorized expenditure on account of vehicles charges -Rs 269,783	0.269
20	Excess drawl on account of Hot & Cold Charges Amounting to Rs 62,000	0.062
21	Inadmissible payment of deputation allowance – Rs 97,680	0.097

22	Unauthentic payment Rs 260,000	0.26
23	Irregular and un-authorized expenditure without open tender system of Rs 3.985 million	3.985
24	Non Reconciliation of expenditure amounting to Rs 5.805 million	5.505
25	Overpayment on account of Conveyance Allowance –Rs 196,368	0.196
26	Non deposit of Government receipts – Rs 123,351	0.123
27	Unauthentic issued of seeds and fertilizers	0.119
28	Non realization of renewal of license fee	0.174
29	Irregular expenditure on account of contingent paid staff	0.659
30	Unauthorized expenditure	0.197
31	Unjustified expenditure without performing functions	7.379
	<b>Total</b>	<b>322.611</b>

**Annex-02**  
**Para No.1.2.1.6**

**Detail of Expenditure without TS**

<b>S.No</b>	<b>Project Description</b>	<b>Sector</b>	<b>Amount</b>
1	Cricket Tournament Molain Gole Chitral-1	Sports	35,000
2	Headquater football club Chitral.	Sports	20,000
3	Drosh Public School Independence Day ceremony	Sports	150,000
4	Jughore Syedabad Football Team	Sports	30,000
5	Football Tournament at Chowni Ground	Sports	30,000
6	Ayun Friends Football Tournament	Sports	34,000
7	Tournament & Speech Competition Yout Complex	Sports/Youth	40,000
8	Sports Goods for different educational Institutions	Sports	891,600
9	Young Star Sports Club Drosh	Sports	100,000
10	Kuju Cricket Tournament	Sports	28,000
11	Arif Public School & College Khot	Sports	15,000
12	UC Tournament Khot	Sports	30,000
13	Cricket Tournament at Kuju	Sports	30,000
14	Chitral Culture Program at Peshawar	Sports/ Culture	20,000
15	Ragh Football Tournament	Sports	25,000
16	Garamchashma Tootball Final	Sports	32,000
17	Shoghore Football Final	Sports	28,000
18	Gobor Tournament	Sports	25,000
19	Cricket Tournament at Naghar Drosh	Sports	33,000
20	Jashn-e-Azadi Festival	Sports	5,000
21	Garamchashma Football Final & Provision of kits	Sports	50,000
22	Student Competition GPS Orghoch	Sports/ Culture	10,000
23	Cricket Tournament at sweet	Sports	25,000
24	Drosh Football Final Match (Winner & Runnes up)	Sports	22,000
25	Provision of Cricket / Football Kits for Down, Darband	Sports	40,000
26	District Naat Competition	Sports	100,000
27	Under-19 Football Tournament Chitral	Sports	30,000
28	Cricket Tournament at Ayun	Sports	15,000
29	Balach Football Tournament	Sports	50,000

30	Jashn-e-Azadi Festival	Sports	30,000
31	Minister LG & RDD Directives	Sports / Youth	100,000
32	District Polo Tournament 2017	Sports	1,000,000
33	Sub-Divisional District Football Tournament Mulkhow	Sports	30,000
34	Financial assistance to Polo Players	Sports	100,000
35	Cricket/Football/ Volleball Tournament at Mastuj	Sports	15,000
36	Football Tournament at Garamchashma	Sports	66,000
37	Chitral Students & Social welfare Association Chitral	Sports	10,000
38	Ayun Football Tournament at Ayun Ayun Ground	Sports	15,000
39	Football Tournament at Zanglasht	Sports	10,000
40	Football Tournament at Lone	Sports	53,000
41	VCFootball Tournament at Kuju	Sports	25,000
42	Chewdok & Goldor Football Team	Sports	25,000
43	Cricket Tournament Faizabad	Sports	23,000
44	Football Tournament at Warijun	Sports	20,000
45	Football Tournament at Kushum	Sports	30,000
46	Football Tournament at Ayun	Sports	20,000
47	Cricket Tournament Shoghore	Sports	10,000
48	Jashn-e-Kaghlasht	Sports	30,000
49	Football Tournament at Morder	Sports	35,000
50	Laspur Football Tournament at Sha Junali	Sports	28,000
51	Drosh Football Tournament	Sports	40,000
52	Mastuj Cricket Tournament	Sports	35,000
53	Inter School Tournament	Sports	15,000
54	Football Tournament Lot Oveer	Sports	15,000
55	Football Tournament at Mori Lasht	Sports	18,000
56	Ayun Football Tournament at Ayun	Sports	20,000
57	Zalmi Tournament	Sports	50,000
58	Tournament at Tehsil Mastuj	Sports	40,000
59	Jinah Public School	Sports	10,000
60	Ayun Football Tournament	Sports	20,000
61	Jashn-e-Azadi Programme at GCMHS Chitral 2017	Sports	434,000
62	Langland School & College Chitral	Sports	20,000
63	Iqra Model School Chitral	Sports	40,000

64	Morilasht Cricket Tournament	Sports	10,000
65	Jashn-e-Azadi Programme at GHS Chumorkun	Sports	12,000
66	Cricket Tournament at Rumboor	Sports	20,000
67	Cricket Tournament at Thoriandeh	Sports	30,000
68	Tournament Der Junali Lotkoh	Sports	58,000
69	Tournament at Gobore	Sports	35,000
70	U-14 Tournament Garamchashma	Sports	25,000
71	Jashn-e-Azadi Festival (Girls) at Lotkoh	Sports	50,000
72	Football Tournament at Werkop	Sports	30,000
73	Cricket Tournament at Baranis	Sports	30,000
74	Convocation Program at Drosh Public School Drosh	Sports	110,000
75	Football Tournament at Damel	Sports	20,000
76	Youth Activities in District Chitral	Sports/ Sports	1,000,000
<b>Total</b>			<b>5,805,600</b>

**Annex-03**  
**Para No.1.2.1.17**

**Detail of Expenditure before AA**

<b>S.No</b>	<b>Project Description</b>	<b>Sector</b>	<b>Amount</b>
1	Cricket Tournament Molain Gole Chitral-1	Sports	35,000
2	Headquater football club Chitral.	Sports	20,000
3	Drosh Public School Independence Day ceremony	Sports	150,000
4	Jughore Syedabad Football Team	Sports	30,000
5	Football Tournament at Chowni Ground	Sports	30,000
6	Ayun Friends Football Tournament	Sports	34,000
7	Tournament & Speech Competition Yout Complex	Sports/Youth	40,000
8	Sports Goods for different educational Institutions	Sports	891,600
9	Young Star Sports Club Drosh	Sports	100,000
10	Kuju Cricket Tournament	Sports	28,000
11	Arif Public School & College Khot	Sports	15,000
12	UC Tournament Khot	Sports	30,000
13	Cricket Tournament at Kuju	Sports	30,000
14	Chitral Culture Program at Peshawar	Sports/ Culture	20,000
15	Ragh Football Tournament	Sports	25,000
16	Garamchashma Tootball Final	Sports	32,000
17	Shoghore Football Final	Sports	28,000
18	Gobor Tournament	Sports	25,000
19	Cricket Tournament at Naghar Drosh	Sports	33,000
20	Jashn-e-Azadi Festival	Sports	5,000
21	Garamchashma Football Final & Provision of kits	Sports	50,000
22	Student Competition GPS Orghoch	Sports/ Culture	10,000
23	Cricket Tournament at sweet	Sports	25,000
24	Drosh Football Final Match (Winner & Runnes up)	Sports	22,000
25	Provision of Cricket / Football Kits for Down, Darband	Sports	40,000
26	District Naat Competition	Sports	100,000
27	Under-19 Football Tournament Chitral	Sports	30,000
28	Cricket Tournament at Ayun	Sports	15,000



29	Balach Football Tournament	Sports	50,000
30	Jashn-e-Azadi Festival	Sports	30,000
31	Minister LG & RDD Directives	Sports / Youth	100,000
32	District Polo Tournament 2017	Sports	1,000,000
33	Sub-Divisional District Football Tournament Mulkhow	Sports	30,000
34	Financial assistance to Polo Players	Sports	100,000
35	Cricket/Football/ Volleball Tournament at Mastuj	Sports	15,000
36	Football Tournament at Garamchashma	Sports	66,000
37	Chitral Students & Social welfare Association Chitral	Sports	10,000
38	Ayun Football Tournament at Ayun Ayun Ground	Sports	15,000
39	Football Tournament at Zanglasht	Sports	10,000
40	Football Tournament at Lone	Sports	53,000
41	VCFootball Tournament at Kuju	Sports	25,000
42	Chewdok & Goldor Football Team	Sports	25,000
43	Cricket Tournament Faizabad	Sports	23,000
44	Football Tournament at Warijun	Sports	20,000
45	Football Tournament at Kushum	Sports	30,000
46	Football Tournament at Ayun	Sports	20,000
47	Cricket Tournament Shoghore	Sports	10,000
48	Jashn-e-Kaghasht	Sports	30,000
49	Football Tournament at Morder	Sports	35,000
50	Laspur Football Tournament at Sha Junali	Sports	28,000
51	Drosh Football Tournament	Sports	40,000
52	Mastuj Cricket Tournament	Sports	35,000
53	Inter School Tournament	Sports	15,000
54	Football Tournament Lot Oveer	Sports	15,000
55	Football Tournament at Mori Lasht	Sports	18,000
56	Ayun Football Tournament at Ayun	Sports	20,000
57	Zalmi Tournament	Sports	50,000
58	Tournament at Tehsil Mastuj	Sports	40,000
59	Jinah Public School	Sports	10,000
60	Ayun Football Tournament	Sports	20,000
61	Jashn-e-Azadi Programme at GCMHS Chitral 2017	Sports	434,000
62	Langland School & College Chitral	Sports	20,000

63	Iqra Model School Chitral	Sports	40,000
64	Morilasht Cricket Tournament	Sports	10,000
65	Jashn-e-Azadi Programme at GHS Chumorkun	Sports	12,000
66	Cricket Tournament at Rumboor	Sports	20,000
67	Cricket Tournament at Thoriandeh	Sports	30,000
68	Tournament Der Junali Lotkoh	Sports	58,000
69	Tournament at Gobore	Sports	35,000
70	U-14 Tournament Garamchashma	Sports	25,000
71	Jashn-e-Azadi Festival (Girls) at Lotkoh	Sports	50,000
72	Football Tournament at Werkop	Sports	30,000
73	Cricket Tournament at Baranis	Sports	30,000
74	Convocation Program at Drosh Public School Drosh	Sports	110,000
75	Football Tournament at Damel	Sports	20,000
76	Youth Activities in District Chitral	Sports/ Sports	1,000,000
<b>Total</b>			<b>5,805,600</b>

**Annex -4**  
**Para No.1.2.1.11**

**Detail of Overpayment on account of Pay and allowances**

S.No	Name of Employees and Designation	Nature of Allowances	Period	Pay/ Months	Overpayment (Rs)	Remarks
1	Dr Nadir khan MO	Pay & Allow	24-2-17 to 30-11-17 = 9 months	140,410	561,640	Absent
2	do	Pay & Allow	24-2-17 to 30-11-17 = 9 months	143,452	717,260	Absent
3	Dr Atta ur Rehman MO	Pay & Allow	24-2-17 to 30-11-17 = 9 months	140,410	561,640	Absent
4	do	Pay & Allow	24-2-17 to 30-11-17 = 9 months	143,452	717,260	Absent
5	Dr Javid Ali Mo	Pay & Allow		145,497	581,988	Absent
6	Dr Saeed Ahmed	Pay & Allow		146,292	731,460	Absent
7	Dr Nizamuddin MO	Pay & Allow		145,030	125,693	Absent
Total					3,996,941	

**Annex -5**  
**Para No.1.2.1.13**

**Detail of Recovery of Loans**

S. No	Name	Loan Paid (Rs)	Recovered	Outstanding
1	Jamat Khan	40000	12000	28,000
2	Noor Shahidin	25000	7500	17,500
3	Jamsher Khan	15000	4500	10,500
4	Saif ullah	55000	27500	27,500
5	Qadim Khan	20000	8000	12,000
6	Jawan Shah	15000	3000	12,000
7	Nizar Gai	40000	12000	28,000
8	Noor Muhammad	50000	25000	25,000
9	Bula	15000	4500	11,500
10	Sher Muhammad	20000	2000	18,000
11	Akbar Nawaz	15000	6000	9,000
12	Sumail Khan	20000	4000	1,600
13	Mushti Jan	20000	8000	12,000
14	Farid Shah	35000	10500	24,500
15	Sher Zada Khan	37000	14800	22,200
16	Muhammad Sher	15000	5000	10,000
17	Soon Muhammad	30000	15000	15,000
18	Noor Ali	30000	14000	16,000
19	Rajal	25000	10000	15,000
20	Sherook	30000	Nil	30,000
21	Munir	60000	Nil	60,000
22	Qaid Azam	20000	12000	8,000
23	Bashara Khan	60000	Nil	60,000
24	Gul Firoaz	40000	8000	32,000
25	Ghulam Hassan	20000	8000	12,000
26	Noor Hayat	18000	10800	7,200
27	Bashgali Khan	30000	3000	27,000
28	Yasin	20000	4000	16,000
29	Jabar Khan	40000	8000	32,000
30	Fakhri Azam	40000	16000	24,000
31	Duran Khan	20000	6000	14,000
32	Abdur Razaq	25000	5000	20,000
33	Rehmat Ullah	25000	5000	20,000
34	Wali Khan	10000	3000	7,000
35	Sher Abdul	10000	3000	7,000
36	Ghazi Khan	16000	6400	9,600
37	Dawar Shah	25000	10000	15,000
38	Muti Khan	14000	4200	9,800

39	Kalash Khan	40000	Nil	40,000
40	Sher Mahat	16000	9600	6,400
41	Mir Sing	15000	4500	11,500
42	Yousuf	20000	6000	14,000
43	Sahib Zada	25000	10000	15,000
44	Camander	31000	9300	21,700
45	Sher Yatim	20000	4000	16,000
46	Gul Azam	20000	8000	12,000
47	Saeed Badshah	20000	8000	12,000
48	Shah Tong	20000	2000	18,000
49	Usman Khan	20000	10000	10,000
50	Nadir Khan	20000	2000	18,000
51	Jam Khan	18000	3600	14,400
52	Khoshi	20000	10000	10,000
53	Dawar Muhammad	20000	10000	10,000
54	Safid Khan	20000	6000	14,000
55	Firooz	20000	10000	10,000
56	Danjak	20000	10000	10,000
57	Durum Shah	20000	8000	12,000
58	Shamkar	20000	8000	12,000
59	Landon	30000	3000	27,000
60	Master	20000	10000	10,000
61	Barzangi	20000	6000	14,000
62	Noor Shali	10000	2000	8000
63	Sardar Khan	15000	4500	10,500
64	Nadir Shah	15000	Nil	15,000
65	Tash Khan	10000	6000	4,000
66	Saeed Man	10000	1000	9,000
67	Congrash Khan	20000	6000	14,000
68	Watan Niyaz	12000	1200	11,800
69	Malag	13000	2600	10,400
70	Mirak	10000	2000	8,000
71	Mubarak Shah	20000	Nil	20,000
72	Palim Baig	100000	10000	90,000
73	Noor Shahidin	90000	Nil	90,000
74	Zahir uddin	80000	8000	72,000
75	Noor Shali	20000	Nil	20,000
76	Bahram Shah	20000	8000	12,000
	<b>Total of 2010</b>	<b>1,985,000</b>	<b>526,400</b>	<b>1458600</b>
<b>12006</b>	Mir Bacha	24000	9600	14,400
2	Major Khan	24000	9600	14,400
3	Sharakat	12000	6000	6,000
4	Noor Baig	18000	9000	9,000
5	Jama ullah	18000	9000	9,000

6	Anat Baig	24000	7200	16,800
7	Baidul Azam	18000	9000	9,000
8	Pushta Gul	18000	9000	9,000
9	Pana ali Shah	24000	12000	12,000
10	Shah Wali	12000	6000	6,000
11	Dar Mir	24000	12000	12,000
12	Abdul	12000	6000	6,000
13	Asal Shah	12000	1200	10,800
14	Kamyana	12000	Nil	12,000
15	Malakand	18000	Nil	18,000
16	Khosh Baig	12000	Nil	12,000
17	Zanoyar	18000	7200	10,800
18	Wali Khan	18000	9000	9,000
19	Rehmat Baig	18000	Nil	18,000
20	Fazal Azam	12000	6000	6,000
21	Bakai	12000	2400	9,600
22	Mir Ajam	18000	9000	9,000
23	Balan Khan	12000	4800	7,200
24	Makail	12000	4800	7,200
25	Abdus Sattar	18000	9000	9,000
26	Marak	12000	6000	6,000
27	Ghulam Jan	12000	6000	6,000
28	Pazal	18000	5400	12,600
29	Bagash	24000	14400	9,600
30	Angur Khan	12000	1200	10,800
31	Sehbal	6000	Nil	6,000
32	Main Gul	6000	Nil	6,000
33	Shah Jawan	12000	Nil	12,000
34	Gul Firoaz	24000	12000	12,000
35	Ghulam hussain	24000	12000	12,000
36	Ma khan	18000	Nil	18,000
37	Zhak	12000	6000	6,000
38	Butto Khan	18000	9000	9,000
39	Anat Baig	18000	1800	16,200
40	Shahtong	30000	6000	24,000
41	Sorum Khan	30000	6000	24,000
42	Zhanoyar	30000	9000	21,000
43	Guka	8000	Nil	8,000
44	Noor Baig	3000	Nil	3,000
45	Mal Khan	5000	Nil	5,000
46	Anat Baig	15000	3000	12,000
47	Government	3000	Nil	3,000
48	Ruma hussain	3000	Nil	3,000
49	Karmin	4000	Nil	4,000

50	Government	3000	Nil	3,000
51	Ukarlook	4000	Nil	4,000
52	Sahib Zada	10000	Nil	10,000
53	Mir Bacha	13000	Nil	13,000
	Total of 2006	<b>797,000</b>	255,400	<b>541,600</b>
		Grand Total(1,458,400+541,600)		<b>2,000,000</b>

**Annex- 6**  
**Para No.1.2.1.14**

**Ddetail of medicines**

<b>S.No</b>	<b>Name of Mfg items</b>	<b>Quantity</b>	<b>Amount (Rs)</b>
1	Tab Metrinidazol 400 mg	50000 tabs	57,000
2	Syp Nitaxoxanit	1000 bottles	31,370
3	Syp Paracetamol	1000 “	18,500
4	Syp Metronidazole	1000 “	24,000
5	Syp Ibuprofen	1000 “	23,500
6	Tab Mefenemic acid 500 mg	40000 tabs	54,800
7	Tab Paracetamol	40000 “	25,200
8	Syp Albendazole	500 bottles	8,000
9	Sup Amino+Diphen+Amonium	1000 bottles	23,500
10	Syp Chlophenramine	1000 bottles	11,000
11	Tab Chlophenramine	50000 tabs	22,500
12	Polyfax skin ointt	500 tubs	19,410
13	Syp Cefixim	1000 bottles	40,670
14	Cap Amoxicillin 500 mg	20000 caps	78,000
15	Syp Amoxicillin	500 bottles	18,500
16	Syp Coamoxiclove	500 bottles	<b>26,500</b>
17	Inj Ceftriaxon 500 mg	1000 vials	35,000
18	Inj Ceftriaxon 1 gr	1000 vials	47,000
19	Infu Metronidazole 100 ml	1000 bottles	18,150
20	Infu Ciprofloxacin 200 mg	1000 “	21,210
21	Infu dextrose water 100 ml	1000 “	17,700
22	Infu Ringerlactate 500 mg	1000 “	24,950
23	Infu Ringerlactate 1000 ml	1000 “	29,250
24	Tab Metrinidazol 400 mg	50000 tabs	57,000
25	Syp Nitaxoxanit	1000 bottles	31,370
26	Syp Paracetamol	1000 “	18,500
27	Syp Metronidazole	1000 “	24,000



28	Syp Ibuprofen	1000 “	23,500
29	Tab Mefenemic acid 500 mg	40000 tabs	54,800
30	Tab Paracetamol	40000 “	25,200
31	Syp Albendazole	500 bottles	8,000
32	Sup Amino+Diphen+Amonium	1000 bottles	23,500
33	Surgical gloves	1000 pcs	44,890
34	Syp Chlophenramine	1000 bottles	11,000
35	Tab Chlophenramine	50000 tabs	22,500
36	Polyfax skin ointt	500 tubs	19,410
37	Cap Amoxicillin 500 mg	20000 caps	78,000
38	Syp Amoxicillin	500 bottles	18,500
39	Inj Ceftriaxon 500 mg	1000 vials	35,000
40	Inj Ceftriaxon 1 gr	1000 vials	47,000
41	Infu Metronidazole 100 ml	1000 bottles	18,150
42	Infu Ciprofloxacin 200 mg	1000 “	21,210
43	Infu dextrose water 100 ml	1000 “	17,700
44	Infu Ringerlactate 500 mg	1000 “	24,950
45	Infu Ringerlactate 1000 ml	1000 “	29,250
46	Syp Chlophenramine	1000 bottles	11,000
47	Tab Chlophenramine	50000 tabs	22,500
48	Polyfax skin ointt	500 tubs	19,410
49	Syp Cefixim	1000 bottles	40,670
50	Tab Famotidine 40 mg	100000 tabs	66,000
51	Tab Glemepride 2 mg	50000 tabs	26,000
52	Tab Metrinidazol 400 mg	100000 tabs	114,000
53	Syp Nitaxoxanit	2000 bottles	62,740
54	Syp Paracetamol	1000 “	18,500
55	Syp Metronidazole	1000 “	24,000
56	Syp Ibuprofen	1000 “	23,500
57	Tab Mefenemic acid 500 mg	40000 tabs	54,800
58	Tab Paracetamol	40000 “	25,200

59	Syp Albendazole	500 bottles	8,000
60	Sup Amino+Diphen+Amonium	1000 bottles	23,500
61	Surgical gloves	1000 pcs	44,890
62	Syp Chlophenramine	1000 bottles	11,000
63	Tab Chlophenramine	50000 tabs	22,500
64	Polyfax skin ointt	500 tubs	19,410
65	Syp Cefixim	2000 bottles	81,340
66	Infu dextrose water 100 ml	500 “	8,850
67	Infu Ringerlactate 500 mg	750 “	18,712
68	Infu Ringerlactate1000 ml	500 “	14,625
69	Syp F Sulphate	5172 bottles	149,988
70	Tab Metrinidazol 400 mg	100000 tabs	114,000
71	Syp Nitaxoxanit	3600 bottles	112,932
72	Syp Paracetamol	8000 bottles	148,000
73	Syp Metronidazole	7000 “	168,000
74	Syp Ibuprofen	7000 “	164,500
75	Tab Mefenemic acid 500 mg	100000 tabs	137,000
76	Tab Paracetamol	150000 “	94,500
77	Syp Albendazole	500 bottles	48,000
78	Sup Amino+Diphen+Amonium	1000 bottles	117,500
79	Syp F Sulphate	5000 bottles	145,000
80	Cap Amoxicillin 500 mg	100000 caps	390,000
81	Syp Amoxicillin	2000 bottles	74,000
82	Inj Ceftriaxon 1 gr	2280 vials	79,800
83	Inj Ceftriaxon 500 mg	2280 vials	107,160
84	Tab Citrizine	100000 tabs	31,000
85	Inj cefoproxon+sulbectum	2000 vials	120,600
86	Inj Metoclopramide	10000 amps	50,000
87	Inj Cefotaxim 500 mg	2000 vials	58,000
88	Inj Cefotaxim 1 gr	2000 vials	67,400
89	Tab Ciprofloxacine	80000 tabs	302,400

90	Inj Dexamethasone	5000 amps	31,000
91	Pyodine salution	100 bottles	28,685
92	Tab Amdaquine 150 mg	80000 tabs	99,200
93	Inj Transamin acid	3000 amps	30,000
94	Tab Amlodipine 5 mg	50000 tabs	32,500
95	Tab Atenolol 100 mg	80000 tabs	62,960
96	Syp Zinc sulphate	3000 bottles	62,220
97	Inj Magnesium sulphate	1000 amps	3,240
98	Inj Omeprazole 40 mg	<b>2000 vials</b>	<b>77,900</b>
99	Inj lignocain	5000 amps	52,500
100	Inj Diclofenec sodium 50 mg	8000 amp	33,600
101	Tab Aceclofenic 100 mg	100000 tabs	148,000
102	Tab Mantalokost	50000 tabs	64,000
103	Ciprofloxacin eye drop	3000 vials	80,100
104	Tobramicine eye drops	3000 vials	80,100
105	Tab Folic Acid	150000 tabs	54,000
106	Syp Chloroquine	5000 bottles	120,600
107	Syp Cefpodoxim	5000 bottles	223,600
108	Tab Amlodipin+vasertin 580	50000 tabs	214,000
109	Tab Glemepride+metfrmin2500	50000 tabs	99,500
110	Provet ointt	3000 tubs	90,000
111	Infu Metronidazole 100 ml	1000 bottles	18,150
112	Infu Ciprofloxacin 200 mg	1000 “	21,210
113	Infu dextrose water 100 ml	1000 “	17,700
114	Infu NSaline(schloride)1000 ml	1000 “	28,950
115	Infu Ringerlactate500 ml	1000 “	24,950
116	Infu Ringerlact+dextrose1000 ml	1000 “	36,950
117	Infu Ringerlactate1000 ml	1000 “	29,250
118	Infu Metronidazole 100 ml	1000 bottles	18,150
119	Infu Ciprofloxacin 200 mg	1000 “	21,210
120	Infu dextrose water 100 ml	1000 “	17,700

121	Infu NSaline(schloride)1000 ml	1000 “	28,950
122	Infu Ringerlactate500 ml	1000 “	24,950
123	Infu Ringerlactate1000 ml	1000 “	36,950
124	Infu Ringerlactate1000 ml	1000 “	29,250
125	Infu Metronidazole 100 ml	1000 bottles	18,150
126	Infu Ciprofloxacin 200 mg	1000 “	21,210
127	Infu dextrose water 100 ml	1000 “	17,700
128	Infu NSaline(schloride)1000 ml	1000 “	28,950
129	Infu Ringerlactate500 ml	1000 “	24,950
130	Infu Ringerlactate1000 ml	1000 “	36,950
131	Infu Ringerlactate1000 ml	1000 “	29,250
132	Infu Metronidazole 100 ml	1000 bottles	18,150
133	Infu Ciprofloxacin 200 mg	1000 “	21,210
134	Infu dextrose water 100 ml	1000 “	17,700
135	Infu NSaline(schloride)1000 ml	1000 “	28,950
136	Infu Ringerlactate500 ml	1000 “	24,950
137	Infu Ringerlactate1000 ml	1000 “	36,950
138	Infu Ringerlactate1000 ml	1000 “	29,250
139	<b>Tab Brufeen 400 mg</b>	50000 tabs	99,850
140	Tabs Divelporex sodium	10000 tabs	75,400
141	Non feb surgical fixroll	55rolls	9,625
142	Catheter 16 no	800 pcs	62,400
143	Catheter 18 no	200 pcs	15,600
144	Inj Drotavoren	10000 amps	203,400
145	DSyringe 5 ml	40000 pcs	152,000
146	DSyringe 10 ml	5000 pcs	29,500
147	Tab Amlodipine+valsrtin 580	30000 tabs	128,400
148	Syp Cefpodoxim	10000 bottls	447,200
<b>Total</b>			<b>8,389,787</b>

**Annex- 07**  
**Para No.1.2.1.15**

**Detail of Repair of Machinery & equipments**

<b>S.No</b>	<b>Name of Center</b>	<b>Particular</b>	<b>2016-17</b>	<b>2017-18</b>	<b>amount</b>	<b>Total</b>
1	THQ Darosh	Blood Bank	2	2	295000	590,000
2	THQ Darosh	Generator	6	3	125000	375,000
3	THQ Darosh	Hematolgy Abalyzer	1	1	275000	275,000
4	THQ Darosh	micro lab	1	1	375000	375,000
5	RHC Kaghozi	Dental X-ry	0	1	115000	115,000
						<b>1,730,000</b>

S. No 5 Dental x-ray was not repair.

**Annex-08**  
**Para No.1.2.1.16**

**Detail of Pay and allowances paid during leave and absent period**

S.No	Name	Designated	Period	Conveyance	HPA	Total
1	Tamiza bibi	Tech	30	2,856	10,000	12,856
2	khadija	CN	45	7,250	15,000	22,250
3	sardar nawar	Tech	40	6,666	13,333	19,999
4	khadija	CN	45	7,250	15,000	22,250
5	Shehla parveen	wmo	20	3,333	61,333	64,666
6	Farida sultana	CN	30	5,000	10,000	15,000
7	Sanaullah	Tech	30	2,856	10,000	12,856
8	Gulshan bibi	lhv	15	1,423	5,000	6,423
9	bibi jahan	CN	45	7,250	15,000	22,250
10	bibi jahan	CN	45	7,250	15,000	22,250
11	Rukhsana	CN	15	2,500	5,000	7,500
12	Asia khatoon	CN	30	5,000	10,000	15,000
13	Jamila bibi	CN	45	7,250	15,000	22,250
14	Halima bibi	CN	45	7,250	15,000	22,250
15	Shakir nawar	Tech	20	1,904	6,666	8,570
16	Shakila sulaiman	CN	30	5,000	10,000	15,000
17	Halima bibi	CN	45	7,250	15,000	22,250
18	Jamila bibi	CN	45	7,250	15,000	22,250
19	saleema Ghaffar	CN	45	7,250	15,000	22,250
20	Maqbool ahmed	Tech	30	2,856	10,000	12,856
21	Abida bibi	CN	45	7,250	15,000	22,250
22	saleema Ghaffar	CN	45	7,250	15,000	22,250
23	bib hawa	CN	45	7,250	15,000	22,250
24	Razia sultana	CN	45	7,250	15,000	22,250
25	Shahnaz	pch tech	45	1,782		1,782
<b>Total =A</b>						<b>481,758</b>
SNo	Name of Employees	Nature of Allowances	Period	Period	Pay/Months	Remarks

1	Dr Fayaz Amir MO	Pay &Allow	26-1-10`7 to 31- 1-17	6 days	134,695	26939	
2	Dr Fayaz Amir MO	Pay &Allow	1-2-2017 to 30- 6-17	5 Months	134,695	673,475	
3	Dr Fayaz Amir MO	Pay &Allow	1-7-2017 to 31- 7-17	one months	150,000	150,000	
	Total = B						850,414
	<b>G. Total (A+B)</b>						<b>1,332,172</b>

**Annex-9**  
**Para No.1.2.1.17**

**Detail of overpayment on account of Pay & Allowance**

S.No	Name	Designation	Rate Allowed(Rs)	Rate Paid(Rs)	Diff(Rs)	Months	Amount
							(Rs)
1	Dr Farman Wali	MO	82,000	92,000	10,000	12	120,000
2	Dr Basharat Husain	MO	82,000	92,000	10,000	22	220,000
3	Dr Nasim Ahmad	MO	82,000	92,000	10,000	22	220,000
4	Dr Salim Saifullah	MO	82,000	92,000	10,000	22	220,000
5	Dr Bashir ali kahn	MO	82,000	92,000	10,000	30	300,000
6	Dr Zuhra	WMO	82,000	92,000	10,000	8	80,000
							<b>1,160,000</b>
SNo	Name	Designation			RCA	Months	Amount
							(Rs)
1	Dr Farman Wali	MO			1,200	12	14,400
2	Dr Basharat Husain	MO			1,200	22	26,400
3	Dr Nasim Ahmad	MO			1,200	22	26,400
4	Dr Salim Saifullah	MO			1,200	22	26,400
5	Dr Bashir ali kahn	MO			1,200	30	36,000
6	Dr Zuhra	WMO			1,200	8	9,600
							139,200
<b>Total</b>							<b>1,299,200</b>



**Annex-10**  
**Para No.1.2.1.18**

**Detail of repair of vehicle and POL**

S.No	Name of unit	Vehicle No	Particular	Amount (Rs)
1	THQ	Generator	POL	39,842
2	THQ	9411	POL	45,834
3	THQ	9406	POL	10,056
4	THQ	2764	POL	25,769
5	THQ	Generator	POL	16,830
6	THQ	2005 kohistan	POL	165,250
7	RHC	Generator	POL	53,376
8	RHC	1770	POL	34,670
9	RHC	2764	POL	12,695
10	RHC	Suzuki Meh	POL	13,274
11	RHC	2015 k	POL	37,207
12	RHC	9406	POL	14,305
	<b>Total</b>			<b>469,108</b>
Detail of Repair of Vehicle				
0	cheq no & date	Vehicle No	particular	Amount
1	0652784 27.6.2018	2764	Repair	133,000
2	do	1771	Repair	758,000
	Total Repair			891,000
	<b>Total A+B</b>			<b>1,360,108</b>

**Annex-11**  
**Para No.1.2.1.19**

**Detail of Doubtful Expenditure**

<b>S.No</b>	<b>AA date</b>	<b>Project Description</b>	<b>Amount</b>
1	3.10.17	Cricket Tournament Molain Gole Chitral-1	35,000
2	3.10.17	Headquater football club Chitral.	20,000
3	3.10.17	Jughore Syedabad Football Team	30,000
4	3.10.17	Football Tournament at Chowni Ground	30,000
5	3.10.17	Tournament & Speech Competition Yout Complex	40,000
6	3.10.17	Sports Goods for different educational Institutions	891,600
7	3.10.17	Kuju Cricket Tournament	28,000
8	3.10.17	Arif Public School & College Khot	15,000
9	3.10.17	UC Tournament Khot	30,000
10	3.10.17	Sw	32,000
11	3.10.17	Shoghore Football Final	28,000
12	3.10.17	Gobor Tournament	25,000
13	3.10.17	Cricket Tournament at Naghar Drosh	33,000
14	3.10.17	Jashn-e-Azadi Festival	5,000
15	3.10.17	Garamchashma Football Final & Provision of kits	50,000
16	3.10.17	Cricket Tournament at sweet	25,000
17	3.10.17	Drosh Football Final Match (Winner & Runnes up)	22,000
18	3.10.17	Provision of Cricket / Football Kits for Down, Darband College	40,000
19	3.10.17	Under-19 Football Tournament Chitral	30,000
20	3.10.17	Cricket Tournament at Ayun	15,000
21	3.10.17	Jashn-e-Azadi Festival	30,000
22	3.10.17	Cricket/Football/ Volleball Tournament at Mastuj	15,000
23	3.10.17	Chitral Students & Social welfare Association Chitral	10,000
24	3.10.17	Ayun Football Tournament at Ayun Ayun Ground	15,000
25	3.10.17	Football Tournament at Zanglasht	10,000
26	3.10.17	VCFootball Tournament at Kuju	25,000
27	3.10.17	Chewdok & Goldor Football Team	25,000
28	3.10.17	Cricket Tournament Faizabad	23,000

29	3.10.17	Football Tournament at Ayun	20,000
30	3.10.17	Cricket Tournament Shoghore	10,000
31	3.10.17	Jashn-e-Kaghasht	30,000
32	3.10.17	Laspur Football Tournament at Sha Junali	28,000
33	3.10.17	Drosh Football Tournament	40,000
34	3.10.17	Mastuj Cricket Tournament	35,000
35	3.10.17	Inter School Tournament	15,000
36	3.10.17	Football Tournament Lot Oveer	15,000
37	3.10.17	Football Tournament at Mori Lasht	18,000
38	3.10.17	Ayun Football Tournament at Ayun	20,000
39	3.10.17	Zalmi Tournament	50,000
40	3.10.17	Tournament at Tehsil Mastuj	40,000
41	3.10.17	Ayun Football Tournament	20,000
42	3.10.17	Langland School & College Chitral	20,000
43	3.10.17	Iqra Model School Chitral	40,000
44	3.10.17	Morilasht Cricket Tournament	10,000
45	3.10.17	Jashn-e-Azadi Programme at GHS Chumorkun	12,000
46	3.10.17	Cricket Tournament at Rumboor	20,000
47	3.10.17	Cricket Tournament at Thoriandeh	30,000
48	3.10.17	Tournament at Gobore	35,000
49	3.10.17	U-14 Tournament Garamchashma	25,000
50	3.10.17	Jashn-e-Azadi Festival (Girls) at Lotkoh	50,000
51	3.10.17	Football Tournament at Werkop	30,000
52	3.10.17	Cricket Tournament at Baranis	30,000
		Total	2,220,600

**Annex-12**  
**Para No.1.2.1.23**

**Annexure of Pay & Allowances**

<b>Pers.no.</b>	<b>Name of Employee</b>	<b>Cost Center Description</b>	<b>BPS</b>	<b>Designation</b>	<b>Total</b>
314521	ATTA ULLAH KHAN	DEO Male Chitral	16	PE T	15,000
314660	ABDUL QADIR	DEO Male Chitral	16	PE T	15,000
315100	ASHRAF UD DIN	DEO Male Chitral	16	PE T	15,000
316021	ATTA UR REHMAN	DEO Male Chitral	16	PE T	15,000
316204	SHAMS UD DIN	DEO Male Chitral	16	PE T	15,000
316845	IRSHAD ALI KHAN	DEO Male Chitral	16	PE T	15,000
318827	FAZAL ILAHI	DEO Male Chitral	15	PE T	5,712
320062	SHAMSU RAHMAN	DEO Male Chitral	15	PE T	8,568
321124	MIRAJ DIN	DEO Male Chitral	16	PE T	15,000
321326	ABDUL HAMID	DEO Male Chitral	16	PE T	15,000
321752	AMIR ALI SHAH	DEO Male Chitral	16	PE T	15,000
321849	SHAKIRUD DIN	DEO Male Chitral	15	PE T	8,568
321936	MOHAMMAD WASIUDDIN	DEO Male Chitral	16	PE T	15,000
321948	AKHTAR AMIN SHAH	DEO Male Chitral	16	PE T	15,000
321962	ISRAR KHAN	DEO Male Chitral	16	PE T	15,000
321990	SYED SAFDAR ALI SHAH	DEO Male Chitral	15	PE T	8,568
322058	SHABIR AHMAD	DEO Male Chitral	16	PE T	15,000
322138	JOHN ZAR HAYAT	DEO Male Chitral	16	PE T	15,000
330097	SYED DIDAR SHAH	DEO Male Chitral	16	PE T	5,000
337579	SAMEED UD DIN	DEO Male Chitral	16	PE T	15,000
337977	TAJ AHMAD KHAN	DEO Male Chitral	16	PE T	15,000
337978	MUHAMMAD RAZA KHAN	DEO Male Chitral	16	PE T	15,000
337979	ABID UR REHMAN	DEO Male Chitral	15	PE T	8,568
337980	MUHAMMAD QASIM	DEO Male Chitral	16	PE T	15,000
339565	EJAZ RASOOL	DEO Male Chitral	16	PE T	15,000
439868	ABDUL GHANI	DEO Male Chitral	15	PE T	8,568
440102	SHAMSUL QADIR	DEO Male Chitral	15	PE T	8,568
557122	ISHFAQ ULLAH	DEO Male Chitral	15	PE T	8,568

567971	FAIZ REHMAN	DEO Male Chitral	15	PE T	8,568
726020	JAWAN SHAH	DEO Male Chitral	15	PE T	8,568
776664	NASIRUD DIN	DEO Male Chitral	15	CT	2,856
776688	NOOR AZAM KHAN	DEO Male Chitral	15	CT	5,712
845936	AURANGZEB AHMAD	DEO Male Chitral	15	PE T	8,568
849212	ASHRAF ZAMAN	DEO Male Chitral	15	PE T	5,712
849271	SHER QAYYUM BAIG	DEO Male Chitral	15	PE T	5,712
<b>Total</b>					401,384
<b>Wrong Fixation</b>					470,922
<b>G. Total</b>					872,306

**Annex-13**  
**Para No.1.3.2.1**

**Detail of penalty**

S.No	Name of Scheme	Date of Work order	Period of Comp:	Date of comp;	E. Cost	Amount of penalty (RS)
1	Protection wall goldeh broze	20/3/17	3 month	15/8/17	400,000	40,000
2	Impr/Rehbb:of Dwss Wardap	20/3/17	3 month	30/10/17	200000	20,000
3	Madrasa at Gahriate	19/3/18	3 month	10/10/18	100000	10,000
4	Pedestrian Bridge at Darsht Chumorkhon	20/3/2017	3 month	Nil	470000	47,000
5	Repair of Water tank DHQ Hospital Chitral	20/3/17	3 month	13/10/17	200000	20,000
6	Const: of Irrigation Channel at Lang Drosh	17/7/2017	3 month	11/2/2018	300000	30,000
7	Const: of Dwss sairdur Drosh	17/7/2017	3month	2/2/2018	300000	30,000
8	Link road at Dankirikandeh	20/3/17	3 month	20/3/2017	400000	40,000
9	Provision of Pipe line for tehsil chitral	17/7/2017	3 month	Nil	500000	50000
10	Repair of channel at achingol	20/3/2017	3 month	Nil	500000	50,000
11	Reh:add:work at Darul uloom Drosh	17/7/2017	3 month	1/2/2018	1540000	154,000
12	Provision of pipe for WSS at Rihankot ,	20/3/2017	3 month	15/2/2018	145000	14,500
13	Bridge of Sarkujal Bumborate	20/3/2017	3 month	10/10/18	1000000	100,000
14	Repair of football ground at hearth	20/3/2017	3 month	Nil	200000	20,000

	karim abad					
15	Repair of BHU Tar	11/12/17	6 month	Nil	300000	30,000
16	Const: of Addotional Rooms GMPS Barghuzi	19/12/17	6month	Nil	740000	74,000
17	Repair and Renovation of polo Ground Chitral	20/3/17	3 months	20/5/2018	2500000	250,000
18	Const: of bridge at Puru Murdan	19/12/2017	6 months	27/10/2018	1200000	120,000
19	Const: of bridge at khora mogh	12/12/2017	6 month	27/10/2018	600000	60,000
20	Const: of 2 Nos additional Rooms for Dispensery	17/7/2017	3 months	24/4/2018	741877	74,187
21	Const: of main Channel Shoot jughore	19/12/2017	6 months	Nil	250000	25,000
22	Pcc road at kaldam	19/12/2017	6 months	Nil	154000	15,400
23	Civil Channel Beakhti shoghoor	20/5/2017	3 months	20/9/2017	220000	22,000
24	Pvt of street at shahnighr drosh	20/3/2017	3 months	20/10/2017	400000	40,000
25	Civil Chaneel lot xhoi shoghor	20/3/2017	3 months	Nil	179000	17,900
26	Improvement of water channel thingshen	20/3/2017	3 months	24/4/2018	265000	26,500
27	Const: of road Dengerikandeh	20/3/2017	3 months	Nil	500000	50,000
28	Pvt: of street at jahanahdeh	20/3/2017	3 months	Nil	369000	36,900
29	Additional work renovation of District council Chitral	7/6/2017	3 month	Nil	4496207	449,620
<b>Total</b>					<b>19,170,084</b>	<b>1,917,007</b>

**Annex-14**  
**Para No.1.3.2.2**

**Detail of TS**

<b>S.No</b>	<b>Name of Scheme</b>	<b>Expenditure (Rs)</b>
1	Special Repair of Dispensary ursoon	1,100,000
2	Removal of Debris atvosyak ground	500,000
3	Construction of deg well VC jung	800,000
4	Provision of pipe line for WSS Chitral Area	588,000
5	Impr: of road goldeh Broze domon	700,000
6	Impr: of road Baranis	300,000
7	Installation of solar and energy system at Ayun Hospital	310,000
8	Construction of pedestrian bridge at Dok Chumorkhon	300,000
9	Repair of 2 rooms Dispensary parsan	300,000
10	Channelization Sheshikoh	900,000
11	Improvement of madklasht Road madklast	900,000
12	Pcc Road at bakmak	300,000
13	Pcc Road attinghen	100,000
14	Construction of road	500,000
15	Construction of road	500,000
		8,098,000



**Annex-15**  
**Para No.1.3.2.3**

**Detail of Loss to Government due to non adjustment of 7% income tax in PC-1**

S.No	Name of Scheme	E.Cost	7% income tax
1	Protection wall goldeh broze	400000	28000
2	Impr/Rehbb:of Dwss Wardap	200000	14,000
3	Madrasa at Gahriate	100000	7,000
4	Pedestrian Bridge at Darshat Chumorkhon	470000	32,900
5	Repair of Water tank DHQ Hospital Chitral	200000	14,000
6	Const: of Irrigation Channel at Lang Drosh	300000	21,000
7	Const: of Dwss sairdur Drosh	300000	21,000
8	Link road at Dankirikandeh	400000	28,000
9	Provision of Pipe line for tehsil chitral	500000	35,000
10	Repair of channel at achingol	500000	35,000
11	Reh:add:work at Darul uloom Drosh	1540000	107,800
12	Provision of pipe for WSS at Rihankot	145000	10,150
13	Bridge of Sarkujal Bumborate	1000000	70,000
14	Repair of football ground at hearth karim abad	200000	14,000
15	Repair of BHU Tar	300000	21,000
16	Const: of Addotional Rooms GMPS Barghuzi	740000	51,800
17	Repair and Renovation of polo Ground Chitral	2500000	175,000
18	Const: of bridge at Puru Murdan	1200000	84,000
19	Const: of bridge at khora mogh	600000	42,000
20	Const: of 2 Nos additional Rooms for Dispensery	741877	51,931
21	Const: of main Channel Shoot jughore	250000	17,500
22	Pcc road at kaldam	154000	10,780
23	Civil Channel Beakhti shoghoor	220000	15,400
24	Pvt of street at shahnighr drosh	400000	28,000
25	Civil Chaneel lot xhoi shoghor	179000	12,530
26	Improvement of water channel thingshen	265000	18,550
27	Const: of road Dengerikandeh	500000	35,000
28	Pvt: of street at jahanahdeh	369000	25,830
29	Additional work renovation of District council Chitral	4496207	314,734
	<b>Total</b>	<b>19170084</b>	<b>1,341,906</b>

**Annex-16**  
**Para No.1.3.2.4**

**Detail of expenditure without T.S**

<b>S.No</b>	<b>Name of Scheme</b>	<b>Expenditure (Rs)</b>
	Protection wall Chapali	500,000
	Protection wall Kargin	400,000
	Water Tank Birzoz	300,000
	Protection wall Ramdas Reshun	400,000
	Bumbagh Channel	400,000
	Const: of Link Road Gasht	400,000
	Irrigation Channel Bang Bala	300,000
	Protection wall near Hospital Reshun Gol	400,000
	Improvement of Awi Road Bridge/Culvert	500,000
	Water Tank Drasum	300,000
	Remining work link road nisur Rech	300,000
	Protection wall Choklan terioh	300,000
	Const: of Jamat Khana School Awi	500,000
	Const: of Water Tank lalal Mulkhov	250,000
	P/Wall Lasht Kushuk	400,000
	Const: of W/Tank pishalduri Mulkhov	100,000
	Const: of W/Tank Shonu Mulkhov	100,000
	Rest: of irreg: Channel Rathani Brep	350,000
	P/wall for power House Wazun nalla	300,000
	Rest: of Magasarahdeh Gohen Gohkir	500,000
	Re-construction of Dok Booni Road	300,000
	Pvt: of Lasht Road near Agri Research station	600,000
	Padestrain Road to Bridge Awi	300,000
	Link road bang bala`	350,000
	WSS Shogram	134,042
	Extension of WSS shot Madak	176,368
	WSS Ramanich	110,198
	Wasum irrigation Pipe	178,842
	Pipe line koshom	147,311
	Pipe line Bzlakot	200,000
	Pipe line mulandur	38,899
	Pipe line Islamabad payeen	80,533
	Pipe line for WSS laspur	293,630
	<b>Total</b>	<b>9,909,823</b>

**Annex-17**  
**Para No.1.3.2.6**

**Detail of non-imposition of penalty**

S.No	Name of Scheme	Date of Work order	Period of Comp:days	Date of comp;	E.Cost	Amount of penalty
1	Protection wall Chapali	6/4/18	180	Nil	500000	50000
2	Protection wall Kargin	6/4/18	180	Nil	400000	40000
3	Water Tank Birzoz	6/4/18	180	Nil	300000	30000
4	Protection wall Ramdas Reshun	6/4/18	180	Nil	400000	40000
5	Bumbagh Channel	6/4/18	180	Nil	400000	40000
6	Const: of Link Road Gasht	6/4/18	180	Nil	400000	40000
7	Diversion of WSS Kuragh	6/4/18	180	Nil	200000	20000
8	Irrigation Channel Shagram	6/4/18	180	Nil	550000	55000
9	Irrigation Channel Bang Bala	6/4/18	180	Nil	300000	30000
10	Protection wall near Hospital Reshun Gol	6/4/18	180	Nil	400000	40000
11	C/P/wall lasht	6/4/18	180	Nil	150000	15000
12	Improvement of Awi Road Bridge/Culvert	6/4/18	180	Nil	500000	50000
13	Repair of Water Channel Nerwazantek Booni	6/4/18	180	Nil	200000	20000
14	Repair of Road Gidar Nichagh	6/4/18	180	Nil	200000	20000
15	Water Tank Drasum	6/4/18	180	Nil	300000	30000
16	Remining work link road nisur Rech	6/4/18	180	Nil	300000	30000
17	Pipelink Dokan Khot	6/4/18	180	Nil	200000	20000
18	Protection wall Choklan terioh	6/4/18	180	Nil	300000	30000
19	Const: of Jamat Khana School Awi	6/4/18	180	Nil	500000	50000
20	Const: of Water Tank lalal Mulkhow	6/4/18	180	Nil	250000	25000
21	P/Wall Lasht Kushuk	6/4/18	180	Nil	400000	40000
22	Extension of wss shot madak	6/4/18	180	Nil	500000	50000
23	Const: of W/Tank pishalduri Mulkhow	6/4/18	180	Nil	100000	10000
24	Const: of W/Tank Shonu Mulkhow	6/4/18	180	Nil	100000	10000
25	Rest: of irreg: Channel Rathani Brep	6/4/18	180	Nil	350000	35000
26	P/wall for power House Wazun	6/4/18	180	Nil	300000	30000

	nalla					
27	Rest: of Magasarahdeh Gohen Gohkir	6/4/18	180	Nil	500000	50000
28	Re-construction of Dok Booni Road	6/4/18	180	Nil	300000	30000
29	Pvt: of Lasht Road near Agri Research station	6/4/18	180	Nil	600000	60000
30	Padestrain Road to Bridge Awi	6/4/18	180	Nil	300000	30000
31	Link road bang bala	6/4/18	180	Nil	350000	35000
32	Protection wall lone	6/4/18	180	Nil	300000	30000
33	WSS Shogram	6/4/18	180	Nil	300000	30000
					11150000	1115000

**Annex-18**  
**Para No.1.3.1.5**

**Detail of HDPE Pipe**

<b>S.No</b>	<b>Name of Scheme</b>	<b>Amount (Rs)</b>
1	WSS Shogram	134,042
2	Extension of WSS shot Madak	176,368
3	WSS Ramanich	110,198
4	Wasum irrigation Pipe	178,842
5	Pipe line koshom	147,311
6	Pipe line Bzlakot	200,000
7	Pipe line mulandur	38,899
8	Pipe line Islamabad payeen	80,533
9	Pipe line for WSS laspur	293,630
10	Provision of pipe line for different area UC Mastuj	300,000
11	Provision of pipe line terich	97,943
12	Provision of pipe line for yarkhoon	391,620
13	Provision of pipe line for Wreznu Terich payeen	145,727
14	Provision of pipe madak	100,000
15	Provision of pipe pakhtin terich payeen	97,660
16	Repair of Channel kalamachdeh Brok laspur	195,857
17	Extension of wss shot madak	224,372
18	Repair of channel Achutie to passan warijun	150,000
19	Repair of pipe line tordar Gaht payeen	100,000
20	Repair of pipe line shaldain kolguh	154,000
21	Repair of pipe line at khachum terich	150,000
22	Pipe line mulko	100,000
23	Rehab: of pipe line and channel shahgram	300,000
24	Provision of WSS pipe yarkhun	200,000
	<b>Total</b>	<b>4,067,002</b>

**Annex-19**  
**Para No.1.3.2.7**

**Detail of Loss to Government due to non adjustment of 7% income tax in  
PC-1**

<b>S.No</b>	<b>Name of Scheme</b>	<b>E. Cost</b>	<b>Income Tax</b>
2	Protection wall Kargin	400,000	28,000
3	Water Tank Birzoz	300,000	21,000
4	Protection wall Ramdas Reshun	400,000	28,000
5	Bumbagh Channel	400,000	28,000
6	Const: of Link Road Gasht	400,000	28,000
7	Diversion of WSS Kuragh	200,000	14,000
9	Irrigation Channel Bang Bala	300,000	28,000
10	Protection wall near Hospital Reshun Gol	400,000	28,000
11	C/P/wall lasht	150,000	10,500
13	Repair of Water Channel Nerwazantek Booni	200,000	14,000
14	Repair of Road Gidar Nichagh	200,000	14,000
15	Water Tank Drasum	300,000	21,000
16	Remining work link road nisur Rech	300,000	21,000
17	Pipeline Dokan Khot	200,000	14,000
18	Protection wall Choklan terioh	300,000	21,000
20	Const: of Water Tank lalal Mulkhov	250,000	17,500
21	P/Wall Lasht Kushuk	400,000	28,000
23	Const: of W/Tank pishalduri Mulkhov	100,000	7,000
24	Const: of W/Tank Shonu Mulkhov	100,000	7,000
25	Rest: of irreg: Channel Rathani Brep	350,000	24,500
26	P/wall for power House Wazun nalla	300,000	21,000
28	Re-construction of Dok Booni Road	300,000	21,000
30	Padestrain Road to Bridge Awi	300,000	21,000
31	Link road bang bala	350,000	24,500
32	Protection wall lone	300,000	21,000
33	WSS Shogram	300,000	21,000
34	PCC path Drain Kosht Bala	200,000	14,000
35	Completion of irrigation Channel kand yarkhun	300,000	21,000
36	WSS Shogram	150,000	10,500
37	Extension of WSS shot Madak	200,000	14,000
38	WSS Ramanich	150,000	10,500
39	Wasum irrigation Pipe	200,000	14,000
40	Pipe line koshom	150,000	10,500
41	Pipe line Bzlakot	200,000	14,000
42	Pipe line mulandur	50,000	3,500

43	Pipe line Islamabad payeen	100000	7,000
44	Pipe line for WSS laspur	300,000	21,000
45	Provision of pipe line for different area UC Mastuj	300,000	210,000
46	Provision of pipe line terich	100,000	7,000
47	Provision of pipe line for yarkhoon	400,000	28,000
48	Provision of pipe line for Wreznu Terich payeen	150000	10,500
49	Provision of pipe madak	100,,000	7,000
50	Provision of pipe pakhtin terich payeen	100,000	7,000
51	Repair of Channel kalamachdeh Brok laspur	200,000	14,000
52	Extension of wss shot madak	250,000	17,500
53	Repair of channel Achutie to passan warijun	150,000	10,500
54	Repair of pipe line tordar Gaht payeen	100,000	10,500
55	Repair of pipe line shaldain kolguh	154,000	10,780
56	Repair of pipe line at khachum terich	150,000	10,500
57	Pipe line mulko	100,000	10,500
58	Rehab: of pipe line and channel shahgram	300,000	21,000
59	Provision of WSS pipe yarkhun	200,000	14,000
60	Construction of road istaboba mezheli mulko	500,000	35,000
61	Construction of jeepable bridge prash owi	500,000	35,000
62	PCC path Drain Kosht Bala	200,000	14,000
63	Repair of irrigation Channel Qaziandur	600,000	42,000
64	Completion of irrigation Channel kand yarkhun	300,000	21,000
	<b>Total</b>	<b>14,354,000</b>	<b>1,004,780</b>

**Annex-20**  
**Para No.1.4.1.2**

**Detail of Advance payment**

<b>S.No</b>	<b>Name of scheme</b>	<b>E/Cost</b>	<b>Expe upto June 2018 (Rs)</b>
1	Provision of two turbine for MHP Heart	500,000	150,000
2	Link road wali abad house	1,500,000	450,000
3	Cosnt of link road Mughlandeh uc	1,500,000	450,000
4	Provision of 25 kv Transfermer	400,000	120,000
5	Removal of malbas of flood dranges house	400,000	120,000
6	Const of check dam haskalam zome	300,000	90,000
7		5,000,000	1,500,000
8	Const of irregation channel in village goldor	2,000,000	600,000
9	Link road Murdan	1,500,000	450,000
10	Supply of electric poles for small MHP Shahidas	1,000,000	300,000
11	Dastakari center Ghoru Bala	300,000	90,000
12	Improv of Jastikan stories in bamoriat	650,000	195,000
13	Improv of Jastikan stories in rumore ayun	650,000	195,000
14		150,000	45,000
15	Power house Channel TAR	150,000	45,000
16	Pavt of street in koghuzi	1,000,000	300,000
17	Repair of Kuju Bridge	300,000	90,000
18		10,000,000	1,500,000
19	Provision of water supply in variouse Ucs	2,000,000	600,000
	<b>Total</b>	<b>29,300,000</b>	<b>7,290,000</b>



**Annex-21**  
**Para No.1.4.1.1**

**Detail of expenditure without TS**

<b>S. No</b>	<b>Name of scheme</b>	<b>E/Cost</b>	<b>Expenditure (Rs in million)</b>
1	Provision of Water Supply Pipe in various UCs of District Chitral	2.00	1.440
2	Extension of Begusht Valley Road District Chitral	2.00	0.9
3	Realignment of Karim Abad road Chitral District Chitral	5.00	2.25
4	Repair & Construction of Irrigation Channel Owir Arkari, Hearth Karimabad, Khokashandeh Chitral, Royee Lotkoh District Chitral	4.00	1.801
5	Purchase of land for mosque Seen lasht tehsil and district Chitral	2.00	0.9
6	Const. of road from Irgoh to Kandojal District Chitral	10.00	0
7	Repair of WSS/Construction of Hand Pumps at UC Lotkoh, Shoghor, Ayun, Drosh, Chitral District Chitral	5.00	1.801
8	Construction of Irrigation Channel in UC Parwak District Chitral	4.00	1.801
9	Construction of irrigation channel in village Goledore District Chitral	2.00	0.720
10	Construction of Link road from ashqeer to Begusht Chitral District Chitral	2.00	0.738
11	Const. of link road Sherati Shishikoh District Chitral	2.00	0.738
8	Const of irrigation channel in village goldor	2.00	0.60
9	Link road Murdan	1.50	0.450
10	Supply of electric poles for small MHP Shahidas	1.00	0.300
16	Pavt of street in koghuzi	1.00	0.300
18		10.00	1.500
	<b>Total</b>	<b>55.50</b>	<b>16.239</b>