



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AA	Administrative Approval
AD LGE&RDD	Assistant Director Local Government Election and Rural Development Department
AP	Advance Para
AG	Accountant General
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DO	District Officer
GFR	General Financial Rules
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
DHO	District Health Officer
NSI	Non Schedule Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PEC	Pakistan Engineering Council
PESCO	Peshawar Electricity Supply Company
PHE	Public Health Engineering
RCC	Re-in forced Cement Concrete
SDO	Sub Divisional Officer
TS	Technical Sanction
VC&NC	Village Council and Neighborhood Council
WSS	Water Supply and Sanitation
XEN	Executive Engineer
DAC	District Accounts Committee
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of various Local Governments i.e. offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils in district Haripur 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, except in few cases mentioned in report. However, in a few cases certain departments did not submit written replies despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of seven districts namely Abbottabad, Haripur, Manshra, Battagram, Kohistan Upper, Kohistan Lower and Tor Ghar.

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

Local Governments of district Haripur consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier-1, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of the offices of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are two tehsil administrations in district Haripur. The third tier- Village and Neighborhood Councils have one PAO i.e. The Assistant Director Local Government, Elections and Rural Development for development funds of these councils. There are 180 NC/VC's in district Haripur.

a. Scope of audit

There are nine offices in District government Haripur, two Tehsil Municipal Administrations, one AD LGE&RDD and 180 VC/NC's out of which the accounts of 09 offices of district government, two TMA's, one AD LGE

&RDD and 18 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 Haripur for the Financial Year 2017-18 was Rs 5790 million against available budget of Rs 6951.233 million. Out of this, RDA Abbottabad audited an expenditure of Rs 3065.016 million which, in terms of percentage, was 46% of auditable expenditure. The total expenditure of two TMA's was Rs 651.672 million against available budget of Rs 1023.705 million. Out of this, RDA Abbottabad audited an expenditure of Rs 97.750 million which, in terms of percentage, was 15% of auditable expenditure. The total expenditure of AD LGE & RDD Haripur for the Financial Year 2017-18 was Rs.194.670 million against available budget of Rs 308.230 million. Out of this, RDA Abbottabad audited an expenditure of Rs 30.823 million which, in terms of percentage, was 10% of auditable expenditure.

The receipts of the District Government Haripur, 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 608.428 million. Out of which Rs 91.264 million were audited which in terms of percentage was 15% of the auditable receipts. The total receipts of VC/NC's was Rs 0.669 million. Out of which Rs 0.065 million were audited which, in terms of percentage, was 10% of auditable receipts. The total expenditure of local governments of district Haripur for the financial year 2017-18 was Rs 7,219.146 million against which the audit of Rs. 3204.033 million was conducted which in terms of the percentage was 46%.

b. Recoveries at the instance of audit

Recovery of Rs 45.802 million was pointed out during the audit. Total recoveries pointed out were not in the notice of the executives before audit. However, recovery of Rs 14.22 million was made till finalization of this report.

c. Audit Methodology

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

f. Key audit findings of the report

- i. Non production of Record were noted in 1 case amounting to Rs.39.223¹
- ii. Misappropriations were noted in 01 cases amounting to Rs 1.841 million.²
- iii. Irregularities & Non-Compliance were noted in 14 cases amounting to Rs 1259.634 million.³
- iv. Weak Internal Control was noted in 26 cases amounting to Rs 839.763million.⁴

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. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

¹ Para 2.1.1.1

² Para 1.4.1.1

³ Para 1.2.1.1 To 1.2.2.10 ,1.3.1.1 To 1.3.1.4,1.4.2.1 To 1.4.2.2

⁴ Para 1.2.3.1 To 1.2.3.12 ,1.3.2.1 To 1.3.2.11,1.4.3.1 To 1.4.3.2

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	04	6,663.078	556.068	7,219.146
2.	Total formations in audit jurisdiction	184	6,663.078	556.068	7,219.146
3.	Total Entities (PAO) Audited	04	3065.016	139.017	3204.033
4.	Total formations Audited	31	3065.016	139.017	3204.033
5.	Audit & Inspection Reports	13	3065.016	139.017	3204.033

II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	1262.204
2.	Weak financial management	41.064
3.	Weak Internal controls	837.202
4.	Others	0
	Total:	2140.47

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2016-17)	Total last year (2015-16)
1.	Outlays Audited	0	466.185	556.068	6,196.894	7,219.147	2849.755
2.	Amount Placed under Audit Observations /Irregularities of Audit	0	939.273	28.95	1,172.247	2,140.470	1494.515
3.	Recoveries Pointed Out at the instance of Audit	0	4.087	27.564	14.151	45.802	405.953
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	70.225
5.	Recoveries Realized at the instance of Audit	0	0	0	14.222	14.222	0

IV: Table of Irregularities pointed out

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	1213.859
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	1.814
3.	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	839.763
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	45.802
6.	Non-production of record	39.223
7.	Others, including cases of accidents, negligence etc.	0
	Total	2140.461

V: COST BENEFIT RATIO

(Rs in million)

S.No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	7219.147
2.	Expenditure on audit	0.560
3.	Recoveries realized at the instance of audit	14.222
	Cost-Benefit Ratio	1:14

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

CHAPTER-1

1.1 Local Governments Haripur

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 Haripur has two Tehsils i.e. Haripur and Ghazi. 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 180 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 Haripur.

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

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate

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

Functions and Powers of the Village Council or Neighborhood Council:

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

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

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	5021.934	4,083.193	(938.741)	(19)
Non-salary	1,673.978	1,573.539	(100.439)	(6)
Developmental	255.321	133.521	(121.800)	(48)
Total	6,951.233	5,790.254	(1160.979)	(17)
Receipts	0.000	0.000	0.000	

TMAs

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	252.950	207.842	(45.108)	(18)
Non-salary	228.084	184.138	(43.946)	(19)
Developmental	542.671	259.693	(282.978)	(52)
Total	1,023.705	651.672	(372.033)	(36)
Receipts	608.428	556.068	(52.360)	(9)

AD LGE&RDD

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	101.172	98.462	(2.710)	(3)
Non-salary	46.320	23.237	(23.083)	(50)
Developmental (A/C-I)	160.738	72.971	(87.767)	(55)
Total	308.230	194.670	(113.560)	(37)
Receipts	0	0	0	

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

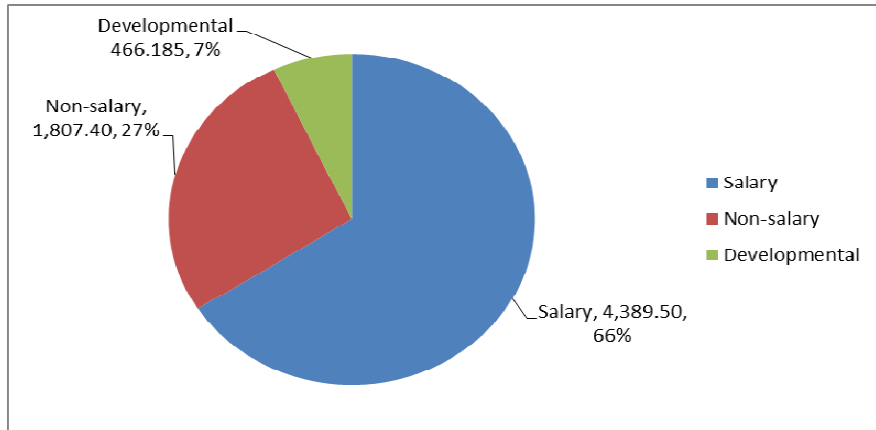
(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	5,466.848	4,389.497	(1,077.351)	(20)
Non-salary	1,948.382	1,807.397	(140.985)	(7)
Developmental	1,449.570	466.185	(983.385)	(68)
Total	8,864.799	6,663.078	(2,201.721)	(25)
Receipts	608.428	556.068	(52.360)	(9)
Grand Total	9,473.227	7,219.146	(2,254.081)	(24)

The savings of Rs 2201.721 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:

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

DISTRICT GOVERNMENT

1.2 District Government

1.2.1 Non-production of record

1.2.1.1 Non-production of Record –Rs 39.223 Million

According to Para 14 of AGP Ordinance, Powers of Auditor-General in connection with audit of accounts,

(1) The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority— (a) to inspect any office of accounts, under the control of the Federation or of a Province or of a district, including treasuries, and such offices responsible for the keeping of initial or subsidiary accounts; (b) to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection; and (c) to enquire or make such observations as he may consider necessary, and to call for such information as he may require for the purpose of the audit.

(2) The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

(3) 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.

During the course of audit of DO Social Welfare Haripur, Scrutiny of previous Audit note it was observed that auditable record worth Rs 39.223 was not produced to audit for verification. In absence of record, authenticity, validity and accuracy of the expenditure incurred could not be verified.

Audit holds that due to weak internal controls and negligence, relevant record was not produced to Audit.

When pointed out in October 2018, management stated that the record was available in office and presented to audit party. Reply was not cogent as the record not produced when requested.

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

Audit recommends fixing responsibility against person(s) at fault for non-production of record besides early production of record under intimation to Audit.

AIR Para No. 07 AC-IV(2017-18)

1.2.2 Irregularity/Non-compliance

1.2.2.1 Non utilization/ Transfer of Funds Rs.128.005 million

According to Government of Khyber Pakhtunkhwa Chief Minister Secretariat Letter No. SOIII /CMS/KP/2-1 Finance/2017-18 8084-10 dated 29th January 2018 that all the Deputy Commissioner must ensure that the funds are disbursed to concerned executing agency.

Deputy Commissioner Haripur retained and not disbursed funds till 30.06.2018 under Chief Minister Directives amounting to Rs.128,005,395 to executing agencies concerned in violation of above mentioned directives as detailed below.

S.No	Funds	Balance as 30.06.2018
1	DDI 2017-18	27,694,085
2	Priority Projects ADP	50,497,992
3	Special Package Dev.Initiative	49,813,318
	Total	128,005,395

Non transfer of funds to executing agencies occurred due lack of weak financial control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as the amount under observation needs transfer to executing agencies.

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

Audit recommends justification of none transferring of funds to executing agencies under intimation to audit.

AIR Para No. 01 AC-IV(2017-18)

1.2.2.2 Irregular retention and non utilization of ADP share amounting to-Rs326.30 million.

According to Government of Khyber Pakhtunkhwa P&D Department Letter No.C/RD/PD&DD/6-8/1850-1970/W/E dated Peshawar 19th October 2015 that each District Government should formulate their district Development Plans and ADP Plans strictly adhering to Sectorial priorities and time lines.

Deputy Commissioner Haripur retained an amount of Rs.326.30 million as District ADP for the last financial years and did not formulate District Development Plan and for onward distribution to various sectors. However, District Development Plan was not formulated and the funds remained unutilized.

Year	Fund	Amount
2015-16	District ADP PFC Award	18,464,216
2016-17	District ADP PFC Award	177,836,585
2017-18	District ADP PFC Award	130,000,000
	Total	326,300,801

Non preparing of revised developmental budge, utilization and non formulating District Development Plan occurred due lack of weak financial control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as no revised budget was available.

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

Audit recommends justification of none formulating of District Development Plan and late release of District ADP to Quarter concerned under intimation to audit.

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

1.2.2.3 Irregular expenditure of conditional grant of Rs.82 million

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

DEO Male Haripur transferred an amount of Rs. 82 million to various primary, middle, high and higher secondary schools under conditional grant for district Haripur following short comings were noticed.

1. Utilization of funds were not checked by the conditional grant committee.
2. No record of committee visits to sort out the physical work done and financial status of conditional grants were available in the local office.
3. No bank statement and year wise record was available in the office with verification committee.
4. No reconciliation of funds were made with DAO.
5. The PTCs accounts were not checked by the committee to ensure the transfer of funds.
6. No progress of expenditure and quality of work was checked by the committee members nor by any DEO Male Haripur.

The irregular expenditures were incurred due weak internal control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as no revised budget was available.

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

Audit recommends investigation and verification under intimation to audit.

1.2.2.4 Irregular expenditure of play area of Rs.2.280 million

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

DEO Male Haripur transferred an amount of Rs.2.280 million as detailed below to various primary schools under special initiative scheme for arrangement of play areas in district Haripur. Following shortcomings were noticed.

1. An amount of Rs. 960,000 was released to PTC accounts of 8 number primary schools for construction of play area while no report of third party verification was done nor the local office submitted any completion report with pictorial evidences.
2. An amount of Rs. 1,320,000 was transferred to PTC account of 11 numbers of primary schools for construction of play areas while the works has not been started till the date of audit.
3. No bank statement and year wise record was available in the office with verification committee
4. No reconciliation of funds were made with DAO
6. No progress of expenditure and quality of work was checked by the committee members nor by any DEO Male Haripur.

The irregular expenditures were incurred due weak internal control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as all the coddle formalities were not observed in utilization of fund.

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

Audit recommends investigation and verification under intimation to audit.

AIR Para No. 02 AC-IV(2017-18)

1.2.2.5 Irregular advance payment on the account of IT/Science equipment of-Rs 13.989 million

Terms and conditions of Contract Agreements signed with suppliers and supply orders issued says that 100% supplies shall be completed and payment be made after delivery of the supplies to the respective schools as per supply subject to the condition that the deliveries were checked and verified technical and purchase committee and principal/head master of the respective schools. If the supplies were not completed in stipulated period of time a penalty @ 2 % per month will be imposed and deducted from the suppliers.

DEO (M) Haripur purchased science equipments and IT equipments for schools amounting to Rs. 13,989,439 during 2017-18 as detailed below. As per notice for inviting tenders (NIT) and work order the supplier was required to complete the supply within one month from the date of issuance of supply order. The local office was required to make payment after complete supply and physical inspection report of technical committee However payment was made in absence of complete supply and physical inspection report technical committee resulted into advance payment.

S.No	Supplier	Description	Amount
1.	Khattak Traders	IT Equipments	2,529,400
2.	Khattak Traders	Science equipments	5,016,441
3	Khattak Traders	Science equipments	1,815,578
4	Khattak Traders	Science equipments	669,342
5	Khattak Traders	Science equipments	2,677,368
6	United Scientific	Science equipments	1,096,963
7	United Scientific	Science equipments	184,347
		Total	13,989,439

The irregularity occurred due weak financial control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as advance payment is held irregular.

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

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

AIR Para No. 09 AC-IV(2017-18)

1.2.2.6 Irregular retention and Teachers Funds in designated bank account Rs.1.152 million

According to Finance Department letter NO.2 / 3 (F/L) / F / D / 2018 / Volume /10 dated Peshawar 14th July 2017 that no funds shall be kept in designated bank account by any DDO unless authorized by finance department.

DEO Male conducted training of Primary schools teachers in three phase's w.e.f 27-11-2017 to 2018 under the supervision of D.E.O (M) Haripur. The amount of Rs.2.369 (m) has released by finance department to concerned D.E.O Haripur. The breakup is as under.

Grade/ Phases	Total No's of				Total Amount to be paid to				Total
	Training Venues	Training Days	MTs	Teacher	Trainers	Teachers	Stationary Charges	Carriage Charge	
Grade-III (04 Phases)	22	220	37	631	370000	624000	11000	44000	1049000
Grade-IV (03 Phases)	14	168	14	455	168000	528200	7000	28000	731200
Total	36	388	51	1086	538000	1152200	18000	72000	1780200

The amount of Rs. 538,000/- was distributed among the Master Trainer whereas, Rs.1,152,200/- is still lying in Govt A/C after completing the training.

Non disbursement of funds and illegal retention of funds in designated bank account occurred due to weak financial control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as non-disbursement and retention of public money is held irregular.

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

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

AIR Para No. 22 AC-IV(2017-18)

1.2.2.7 Irregular expenditure of conditional grant and play area of Rs. 68.512 million

Para 23 of GFR Vol-1 states that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

DEO Female Haripur transferred an amount of Rs. 64.792 million and 3.720 million to various primary, middle, high and higher secondary schools under conditional grant and play area respectively for district Haripur. Following short comings were noticed.

1. Utilization of funds was not checked by the conditional grant committee.
2. No record of committee visits to sort out the physical work done and financial status of conditional grants were available in the local office.
3. No bank statement and year wise record was available in the office with verification committee
4. No reconciliation of funds were made with DAO
5. The PTCs accounts were not checked by the committee to ensure the transfer of funds.
6. No progress of expenditure and quality of work was checked by the committee members nor by any DEO Female Haripur.
7. An amount of Rs. 3.720 was released to PTC accounts of 31 number Girls primary schools for construction of play area while no report of

third party verification was done nor the local office submitted any completion report with pictorial evidences.

The irregular expenditures were incurred due weak internal control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as all the coddle formalities were not observed in utilization of fund.

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

Audit recommends investigation and verification.

AIR Para No. 01 AC-IV(2017-18)

1.2.2.8 Irregular advance payment on the account of IT/Science equipment of Rs25.320 million

Terms and conditions of Contract Agreements signed with suppliers and supply orders issued says that 100% supplies shall be completed and payment be made after delivery of the supplies to the respective schools as per supply subject to the condition that the deliveries were checked and verified technical and purchase committee and principal/head master of the respective schools. If the supplies were not completed in stipulated period of time a penalty @ 2 % per month will be imposed and deducted from the suppliers.

DEO (F) Haripur purchased science equipments and IT equipments for schools amounting to Rs. 25,320,640 during 2017-18 as detailed below. As per notice for inviting tenders (NIT) and work order the supplier was required to complete the supply within one month from the date of issuance of supply order. The local office was required to make payment after complete supply and physical inspection report of technical committee However payment was made in absence of complete supply and physical inspection report technical committee resulted into advance payment.

S.No	Supplier	Description	Amount
1.	Khattak Traders	IT Equipments	2,860,900

2.	Khattak Traders	Science equipments	44,228
3	Khattak Traders	Science equipments	1,462,368
4	Khattak Traders	Science equipments	4,389,905
5	Khattak Traders	Science equipments	446,228
6	Khattak Traders	Science equipments	13,338,684
7	United Scientific	Science equipments	296,628
8	United Scientific	Science equipments	42,076
9	United Scientific	Science equipments	188,898
10	United Scientific	Science equipments	889,883
11	Irshad Brothers	Science equipments	228,516
12	Irshad Brothers	Science equipments	111,696
13	Irshad Brothers	Science equipments	335,088
14	Irshad Brothers	Science equipments	685,542
		Total	25,320,640

The irregular expenditures were incurred due weak internal control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as drawl of funds in anticipation of expenditure and advance payment is held irregular.

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

Audit recommends fixing responsibility and action against the person at fault.

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

1.2.2.9 Irregular payment of Rs.1.871 million and non-supply of medicines

Para 96 of the GFR Vol.-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

DHO Haripur paid Rs. 1,871,295 on purchase medicines to various suppliers during 2017-18. The suppliers failed to supply the medicines till the date of audit. **Detail as per Annexure-2**

Non supply of medicines occurred due to weak internal control system which resulted in loss to Government.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as non supply of medicines be ensured.

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

Audit recommends action against the supplier and implementation of contract agreement and instructions of MCC.

AIR Para No. 02 AC-IV(2017-18)

**1.2.2.10 Irregular retention of fund in designated bank account
Rs.88.978 million**

Par 12 GFR Vol-I provides that the controlling officer must see not only that expenditure is kept within the limit of the authorized expenditure but also that the fund allotted to spending unit are expended in the public interest and upon object for which the money was provided

DHO Haripur received and transferred an amount of Rs. 88.978 million in BOK Haripur account SDA 08271-00-5 at the end of financial year 2017-18. The bank Statement shows opening balance 15.840 million and closing balance of Rs. 88.978. The amount was drawn to avoid the laps of budget.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as drawl of funds in anticipation of future expenditure is irregular.

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

Audit recommends providing justification and investigation into the matter.

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

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-disbursement on account of purchase of land Rs.541.654 million.

Par 12 GFR Vol-I provides that the controlling officer must see not only the total expenditure is kept within the limit of the authorized expenditure but also that the fund allotted to spending unit are expended in the public interest and upon object for which the money was provided

Scrutiny of accounts of Deputy Commissioner Haripur for the year 2017-18, it was observed that an amount of Rs. 14228178317 was received from various Government departments for acquisition of land .However till date of Audit Rs 541654792 was not disbursed among the land owners. Non-disbursement of the amount in time may indulge the Government into unnecessary litigation which may result in extra burden on the public exchequer. Detail as below.

S.N	Description	Allocation	Expenditure	Balance
1	Deputy Director PKHA Abbottabad	1,392,263,058	863,816,193	528,446,865
2	TMO Haripur	346,521	213,559	3,382,987
3	SDA Hattar	4,552,431	3,487,877	1,064,554
4	DEO Education	5,897,996	115,646	5,782,350
5	PD UOH	25,118,311	22,140,275	2,978,036
	Total	1,428,178,317	889,773,550	541,654,792

Non disbursement of funds to executing agencies occurred due lack of weak financial control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as the amount under observation needs disbursement to beneficiaries

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

Audit recommends that amount of the locals may be disbursed immediately among the actual owners and avoid unnecessary delay in payment of compensation.

AIR Para No. 02 AC-IV(2017-18)

1.2.3.2 Unverified expenditure incurred through PTC Rs 118.806 million.

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

DEO(M) Haripur did not obtain following PTC expenditure record from schools during 2017-18 and therefore audit could not verify the same.

1. Detail of expenditure From Special initiative programme for play areas Rs. 2.280 million
2. Detail of Expenditure from Conditional Grant Rs 82 million
3. Special Repair and CRC Rs.34.526

The irregularity occurred due to weak internal control

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as the expenditures incurred from the above mentioned funds and remained unverified.

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

Audit recommends providing justification and verification under intimation to audit.

AIR Para No. 12 AC-IV(2017-18)

1.2.3.3 Non imposition of Penalty Rs. 1.072 million

Para 5 (ii) of contract agreement if hundred percent supply of items was not completed in time the purchaser will impose liquidated damages of 2% on the approved value.

DEO(M) Haripur purchased issued work order for supply of Furniture amounting to Rs.53.62 million. As per supply order and contract agreement the supplier was required to complete the supply within 90 days of stipulated time. However the supplier failed to complete the supply within stipulated time period nor the local office imposed 2% penalty amounting to Rs.1.072 million.

The irregularity was occurred due to weak internal control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as recovery of penalty needs to be imposed on the supplier.

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

Audit recommends recovery of penalty from the supplier.

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

1.2.3.4 Loss on construction of school building on private land Rs. 8.616 (m)

As par Para 13 of GFR indicate that every controlling officer must satisfy him not only that adequate provisions exist within the departmental organisation for systematic internal check calculated to prevent and detect errors and irregularities in the financial proceeding of its subordinate officer and to guard against waste and loss of public money.

District Education Officer Male construct New building of GHS Mang on private land at a cost of Rs. 8.616 (m) in 2010 .The new building was constructed on the edge of Nulla which was damaged. The matter was inquired by Chief Planning Officer of Education department dated 14-12-2015 fixed responsibility on the some officers for loss of Rs.8.616 million, while no action was taken by the department.

Moreover site visit was carried out on 20.07.2018 with representatives of DEO Male Haripur it was observed that new building of the school was not functional.

The irregularity was occurred due to weak internal control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as recommendation of the inquiry report needs to be imposed.

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

Audit recommends inquiry and fixing responsibility under intimation to audit.

AIR Para No. 19 AC-IV(2017-18)

1.2.3.5 Non-deduction of income tax and stamp duty Rs.1.823 million

According to serial No. 16 of the Director General Health Services Government of Khyber Pakhtunkhwa circular No.844/DD (Preq/Reg/Drugs) dated 13.07.2017, the supplier shall be bound to pay all sorts of government taxes, duties and stamp duties, imposed earlier or during the financial year by the Government of Pakistan or by the Provincial Government of Khyber Pakhtunkhwa on any supplied / purchased item

Furthermore, according to Deputy Commissioner (IR) withholding unit – II letter No. WHU-II/RTO-PR/2014-15/27 dated 18.07.2014, 4.5% withholding tax should be deducted on supply from company w.e.f 1st July 2014.

DHO Haripur purchased medicines from various companies amounting to Rs 39,647,857 but income tax & stamp duty were not deducted amounting Rs. 1,427,322 & Rs 396,478 respectively resulted in loss to Government. **Detail as per annexure 3.**

Less deduction of income tax & stamp duty occurred due to weak financial and administrative control, resulted in loss to Government.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as recovery of income tax and stamp duty be ensured.

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

Audit recommends recovery of income tax amount and stamp duty deposit into Government treasury and action against the persons at fault.

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

1.2.3.6 Suspected loss of Rs. 39.647 million due to below standard storage arrangement.

Drug Rules 1082 Khyber Pakhtunkhwa provides under Schedule H Rule 18(1)(f) iv) that air conditioner /air handling unit shall be provided for maintaining room temperature, however cold storage arrangements shall have to be put in place in case the license is dealing with drugs requiring temperature 2 to 8C :

DHO Haripur purchased medicines for Rs. 39,647,857 for various Primary health Centers and during financial year 2017-18 and stored in below standard environment as all the medicines are put into extreme temperature and not fit for medicines due to which chances of losses exist.

The suspected loss may be occurred due to weak internal control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as there was no proper storage arrangements in DHO office.

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

The matter needs proper arrangement of storage environment under intimation to audit.

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

1.2.3.7 Non-deduction of income tax and sales tax Rs.5.698 million

As per sale tax special procedure (withholding) rules 2007 indicate that with holding agent shall be deduct an amount equal to 1/5 of total sale tax shown in sale tax invoice issued by registered person.

Furthermore, according to Deputy Commissioner (IR) withholding unit – II letter No. WHU-II/RTO-PR/2014-15/27 dated 18.07.2014, 4.5% withholding tax should be deducted on supply from company w.e.f 1st July 2014.

DHO Haripur purchased various hospital equipments from various companies amounting to Rs 72,136,800 but income tax & sales tax were not deducted amounting Rs. 3,246,156 & Rs 245,2651respectively resulted in loss to Government. **Detail as per Annexure 4**

Less deduction of income tax & stamp duty occurred due to weak financial and administrative control, resulted in loss to Government.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as no taxes were deducted.

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

Audit recommends recovery of income ax amount and stamp duty deposit into Government treasury and action against the persons at fault.

AIR Para No. 09 AC-IV(2017-18)

1.2.3.8 Loss due to un economical Purchase of equipment Rs.16.960 million

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

also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

DHO Haripur incurred an amount of Rs. 18,800,000 on the purchase of 80 number 24hrs Ambulatory Blood Pressure Monitor ABPM50, Contec Medical system China from Noor Enterprises for Rs 235,000 each while the market rate of the same equipment is Rs 23000 which resulted into loss of Rs.16,960,000 to government.

The loss occurred due to weak internal control.

When pointed out in July 2018, the management stated that detail reply will be furnished after consultation of record. Reply was not cogent as the items were purchased on higher rate.

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

Audit recommends verification of market rate and investigation.

AIR Para No. 11 AC-IV(2017-18)

1.2.3.9 Non recovery of outstanding Mutation & Mortgage Fee – Rs 1.580 million

According to the agreement between Frontier Provincial Co-operative Bank and the Farmers “the bank would have the right to sale, auction or forfeit the land pledged with bank against the loan if the farmer/society failed to pay back the amount of loan”

During the Scrutiny of record of Asstt: Registrar Co Operative Haripur, for the FY 2017-18 it was found that following mortgages /mutations were carried out by the Asstt: Registrar Co Operative Haripur but department failed to recover the mortgages /mutations Fee resulting in loss of Rs 1,580,515. Moreover after the expiry of one year on installments due penalty/mark up was required to be imposed which was not imposed **as per Annexure-5**.

The above irregularity occurred due to weak financial controls the above action of the management resulted in loss to Government.

When pointed out in October 2018, Management stated that the case has been taken with relevant persons and the progress will be intimated to audit. Reply was cogent as no progress was intimated till the finalization of this report.

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

Audit recommends that immediate recovery be affected from concerned under intimation to Audit.

AIR Para No. 02 AC-IV(2017-18)

1.2.3.10 Unauthorized award of Fishing Rights in Khair Bara Dam worth – Rs 2.018 Million

According to sub-rule (i) of rule 20 of Khyber Pakhtunkhwa Fisheries Rule 1976 and subsequently amendment issued vide notification dated 26.08.2013 that lessee shall at his option either pay the offered bid for fishing rights in full at the time of auction at the spot or 1/3rd of the bid at the time of auction at spot the remaining amount in two equal installments on or before 31st July for the subsequent 2nd & 3rd year.

DO Fisheries Haripur awarded fishing rights in Khair Bara Dam at an amount of Rs 2,218,000. Audit observed that DO Fisheries Haripur floated a notice in daily "Akhbar" Abbottabad on 06.10.2016 for auction of fishing right of Khair Bara Dam.

The highest bid of Rs 2,218,000 offered by Me Asif Iqbal S/o M Iqbal was recommended for approval. Hence according to the rule the contractor ought to deposit of 1/3rd of the contract value i.e Rs 739,334 on spot.

In addition to that contractor was required to deposit all taxes.

It was noticed that 1/3rd value was Rs 739,334 was shown deposited on 03.11.2016 vide challan no 64 instead of spot deposit which was clear violation of rules. Hence contract is held Un-authorized

No documentary proof of taxes payment was available on record which shows that the contractor was given undue favor.

Audit is of the view that irregularity was against the spirit of financial discipline and violation of rules, resulting loss to Government.

When discussed in October 2018, management stated that reply will be submitted after consulting the record. Reply was not convincing as no progress was shown till finalization of this report.

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

Audit recommends fixing responsibility of the person(s) at fault besides corrective action under intimation to Audit.

AIR Para No. 02 AC-IV(2017-18)

1.2.3.11 Non recovery of outstanding installments and non imposition of penalty – Rs 1.506 million

According to sub-rule (i) of rule 20 of Khyber Pakhtunkhwa Fisheries Rule 1976 and subsequently amendment issued vide notification dated 26.08.2013 that lessee shall at his option either pay the offered bid for fishing rights in full at the time of auction at the spot or 1/3rd of the bid at the time of auction at spot the remaining amount in two equal installments on or before 31st July for the subsequent 2nd & 3rd year.

During the Scrutiny of record of DO Fisheries Haripur, for the FY 2017-18 it was found that following contractors were awarded fishing rights of Khair Bara Dam who failed to pay their installments as per contract agreements resulting in loss of Rs 1,369,334. Moreover the installments were due on 31.07.2018 however penalty amounting to Rs 136,933 was not imposed as detailed below:-

S.No	Name	Description	Date of Agreement	Auction Value (Rs)	Inst: Due	Penalty @ 10 % of dues	Total
1	Asif Iqbal	Kair Bara Dam	27/10/2016	2,218,000	739,334	73,933	813,267
2	Rehman Ullah	Chatri Dam	24/8/2017	18,890,000	630,000	63,000	693,000
				Total	1,369,334	136,933	1,506,267

The above irregularity occurred due to weak financial controls the above action of the management resulted in loss to Government.

When pointed out in October 2018, management stated that record will be checked after consulting the record. Reply was not cogent as no action was taken.

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

Audit recommends that immediate recovery be affected from concerned under intimation to Audit.

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

1.2.3.12 Loss due to non-recovery of -Rs 4.186 million.

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

According to the decision of the minutes of DAC meeting held on 15th January 2015 under the chairmanship of DC with all members, recoveries were decided in para 82 to 86 in District Officer Social Welfare Department.

During course of Audit it was observed that District Officer Social Welfare Haripur it was noticed that the amount of Rs 4,185,762 was required to be recovered as per previous Audit notes from various Audit observed that no efforts were made to recover the same from concerned so for which was clear violation of Government rules and negligence on the part of management. The detail is given below:

Sr No	Description	Para No	Amount
1	Non recovery of income Tax	82	33,600
2	Non recovery of contractor profit	83	3,922,000
3	Non recovery of over payment	84	190,441
4	Non recovery of voids deduction	86	39,721
	Total		4,185,762

Audit holds that the irregularity was occurred due to violation of Government rules

When pointed out in October 2018, management stated that Provincial Account Officer (DC) have already been informed & follow up efforts are in process with Finance & Planning and other stake holders. Reply was not cogent as no documents in support of reply were produced.

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

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

AIR Para No. 08 AC-IV(2017-18)

TEHSIL MUNICIPAL ADMINISTRATIONS

1.3 TMAs Haripur/Ghazi

1.3.1 Irregularity/Non-compliance

1.3.1.1 Irregular expenditure of Rs 1.556 million

According to Government of Khyber Pakhtunkhwa notification NO.SOR-II (E&AD) 1-1/85(VOL-II) Dated 15th February 2003 Section xiii. While considering postings /transfers proposals all the concerned authorities shall keep in mind the following:

- a. To ensure the posting of proper persons on proper posts, the annual confidential reports, past and present record of service, performance on post held presently and in tile past and general reputation with focus on the integrity of the concerned officers/officials be considered.
- b. Tenure on present post shall also be taken into consideration and the posting transfers shall be in the best public interest.

TMO, Haripur paid Rs 1,556,480 to Chief Officer on account of pay & allowances during 2017-18. Audit observed that Mr Ghulam Murtaza Shah Assistant BPS 16 of the Government Degree College Zubaida Aman, Ghazi Haripur was posted as Chief Officer on deputation basis in TMA Haripur.

Audit concluded that the incumbent was an official of education department and did not meet criteria of proper person for this post. Audit held payment of pay & allowances of the official irregular as posting of irrelevant official on a responsible post.

S.No	Purpose	Designation	Period	Rate	Amount
1	Ghulam Murtaza Shah	Chief Officer	1.7.2017 to 12/2018 And up to date	52,216*30 months	1,566,480
	Total				1,556,480

When pointed out in November 2018 Management stated that the observation will be sent to apex office under intimation to audit. Reply was cogent as no progress was intimated till the finalization of this report.

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

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

AIR Para No. 08 AC-IV(2017-18)

1.3.1.2 Irregular tendering of developmental schemes without uploading BOQ-Rs 266.088 million

According to KPPRA section 19 Method of advertisement read with sub section (1) The procurement entity shall engage in open competitive bidding if the cost of the object to be procured is more than the financial limit which is applicable under rule 10. Procurement from Rs. 100,000/- to Rs. 2.5 million shall be posted on the procuring entity's website or Authority website or both. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring entity.

(2) For all procurement, other than those being covered by rule 10 shall be advertised in print media, appearing in at least one national English and one Urdu daily newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website or both.

(3) A procuring entity utilizing electronic media shall ensure that the information posted on the website is complete for the purposes for which it has been posted, and such information shall remain available on that website until the closing date for the submission of bids.

Tehsil Municipal Officer TMA Haripur invited tenders for execution of developmental schemes worth Rs266, 088,000. Scrutiny of the record revealed that no BOQ was uploaded for e-tendering. Audit is of the view that due to non uploading of BOQ contractors were discouraged to offer rates according to the items of work. **detail as per Annexure-6**

When pointed out in November 2018 Management stated that the observation has been noted for compliance. Reply was not cogent as the procurement rules were not followed.

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

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

AIR Para No. 16 AC-IV(2017-18)

1.3.1.3 Unauthorized operation of bank accounts – Rs 219.680 million

According to Government of Khyber Pakhtunkhwa Finance Department Letter No. 2/3(F/L)/FD/2016/Vol-X dated 7 November 2017 that Provincial Government Departments should place / keep their funds with maximum three banks having Credit Rating ‘A’ in future. No any department will deposit money / fund in commercial banks without prior approval of Finance Department.

Tehsil Municipal Officer TMA Haripur opened five different accounts in various banks for general purpose receipts and payments having closing balances of Rs 219,679,727 at the end of financial year 2016-17.

Following were observed

1. Despite of the aforementioned instructions the local office did not convert its current account to PLS mode.
2. The local office had two PLS accounts in NBP however no yield was reflected in Annual Bank Statement.
3. The local office opened unauthorized Deposit Book Account in Summit bank, annual bank statement revealed profit of Rs 227,880 for the period of November 2017 to May 2018 with average (8 months) monthly closing balance of Rs 12,759,509. On the other hand the local office had PLS bank account in Bank of Khyber, annual bank statement of the account revealed profit of Rs 1,490,982 with average (12 months) monthly balance of Rs 31,021,186. Details tabulated below:

S. No	Account No	Account Type	Name of Bank	Balance as on 30-06-2018	Yearly Yield Earned
1	4074824872	Current	National bank of	1,473,489	0

			Pakistan		
2	0412087140133777	Deposit Book Account	Summit Bank	26700,329	227,880
3	3083038527	PLS	National bank of Pakistan	153,765,132	0
4	001900000993000	PLS	Bank of Khyber	3,0740,777	1,490,982
5	3150519700	PLS	National bank of Pakistan	7,000,000	0
			Total	219,679,727	1,718,862

Unauthorized operation of bank accounts occurred in violation of Government instructions.

When pointed out in November 2018 Management stated that as pointed out by audit all the accounts will be converted into PLS mode and funds will be placed in Bank as directed by the Government. Reply was not cogent as no action was taken.

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

Audit recommends investigation, fixing responsibility and action against persons at fault besides closure of unauthorized bank accounts.

AIR Para No. 12 AC-IV(2017-18)

1.3.1.4 Unauthorized operation of bank accounts – Rs 28.083 million

According to Government of Khyber Pakhtunkhwa Finance Department Letter No. 2/3(F/L)/FD/2016/Vol-X dated 7 November 2017 that Provincial Government Departments should place / keep their funds with maximum three banks having Credit Rating ‘A’ in future. No any department will deposit money / fund in commercial banks without prior approval of Finance Department.

According to Government of Khyber Pakhtunkhwa Finance Department Letter No. 2/3(F/L)/FD/2007-08/Vol-IX dated 10th February 2014 para 2 that all the accounts may be converted into PLS mode and profit earned be deposited in

the Government Treasury under the relevant head of account immediately and not later than a week when declared by the concerned bank.

Tehsil Municipal Officer TMA Ghazi opened three different accounts in various banks for general purpose receipts and payments having closing balances of Rs 28,083,908 at the end of financial year 2016-17. However, neither profit was credited to Government account nor sanction from the Finance Department was obtained. Moreover accounts having huge closing balances were not converted to PLS mode as tabulated below:

S. No	Account No	Nature of A/C	Balance as on 30-06-2018
1	0060603010000045	Pension PLS	8617350
2	3074730429	General PLS	31196
3	146710012097	General PLS	792397
4	3074730643	General PLS	5541041
5	05757900162501	General PLS	86527
6	05757900166601	General C/A	2454918
7	000227840249	General C/A	1,0560,479
	Total		28,083,908

Unauthorized operation of bank accounts occurred in violation of Government instructions and non conversion of bank accounts to PLS mode resulted in loss to Government.

When pointed out in November 2018 Management stated that compliance will be made as per instructions of Government. Reply was not cogent as no action was taken.

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

Audit recommends investigation and action against persons at fault besides closure of unauthorized bank accounts.

AIR Para No. 02 AC-IV(2017-18)

1.3.2 Internal Control Weaknesses

1.3.2.1 Non-recovery of monthly fee from Marriage Halls –Rs 1.440 million

According to LGA 2013 section 42 Imposition, notification and enforcement of Taxes (1) A local government subject to the provisions of any other law may, and if directed by Government shall, levy all or any of the taxes and levies specified in the Third Schedule.

According to the instructions of Senior Minister Local Government Election and Rural Development Khyber Pakhtunkhwa issued vide Local Council Board letter No. AOII/LCB/6-11/2010 dated 21-04-2011, tax @ Rs10,000 per month should be recovered from Shadi Halls.

Tehsil Municipal Officer Haripur did not recover Rs 1,440,000 on account of monthly tax on Shadi Halls during 2017-18 as per detail given below:-

Detail of Marriage Halls in District Haripur

S.No	Name of Marriage Hall	Rate per month	Period	Total
2	Utman Marriage Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
3.	Malik Banquet Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
4.	Afaq Banquet Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
5.	Khan Marriage Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
6.	City Marriage Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
7.	Bialawal Marriage Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
8.	Subhan Marriage Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
9.	Ismail Marriage Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
10.	Bandhan Marriage Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
11.	Usman Marraige hall	Rs10,000	01/07/2017 to 30/06.2018	120000
12.	Deevan e khas Marriage Hall	Rs10,000	01/07/2017 to 30/06.2018	120000
13.	Jan Green Marriage Hall	Rs10,000	01/07/2017 to	120000

			30/06.2018	
14	Total			1440000

Non-recovery of receipts occurred due to weak managerial control, which resulted in loss to Government.

When pointed out in November 2018 Management stated that notices would be served to the owners of marriage halls. Reply was not cogent as no action was taken.

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

Audit recommends immediate recovery besides investigation fixing responsibility and action against the persons at fault under intimation to audit.

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

1.3.2.2 Non Realization of Revenue in Arrears on account of rent of shops, sheds and Cabins -Rs 5.616 Million

According to section 45 Collection and recovery of taxes of Local Government Act 2013 read with sub section (1) Failure to pay any tax and other money claimable under this Act shall be an offence. And subsection (2) All arrears of taxes, rents and other moneys claimable by a Local Government under this Act shall be recoverable as arrears of land revenue.

During examination of Budget Book (Estimated & Revised) 2015-16 and other allied record of TMA Haripur, it was noticed that neither the recoverable amount of Rs 5,616,372 on account of rent of shops, sheds and Cabins was realized from defaulters nor any effort were made for realization of said amount from long period. **Detail as per Annexure -7**

Due to non-recovery of arrears amounts the financial position and reserve fund of the Local body (TMA) have been adversely effected.

Audit is of the view that due to weak internal controls, the irregularity was occurred.

When pointed out in November 2018 Management stated that the observation has been noted for compliance. Reply was not cogent as the procurement rules were not followed.

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

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

AIR Para No. 06 AC-IV(2017-18)

1.3.2.3 Non-imposition of penalty for delay in completion of works—Rs 1.990 million

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

According to clause 2 of the conditions of contract agreement, 1% should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Tehsil Municipal Officer TMA Haripur awarded contracts of various developmental schemes with estimated cost of Rs 19,900,000 during 2016-17. The schemes were not completed within stipulated period. However, penalty @ 10% amounting to Rs1,990,000 was not imposed & recovered. **Details as per Annexure-8.**

Penalty was not imposed in violation of contract agreement, which resulted in loss to Government.

When pointed out in November 2018 Management stated that penalty will be imposed and recovery will be shown to audit. Reply was not convincing as no action was taken.

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

Audit recommends immediate recovery besides investigation fixing responsibility and action against the persons at fault under intimation to audit.

AIR Para No. 11 AC-IV(2017-18)

1.3.2.4 Excess payment over approved bid cost Rs 6.252 million

According to Khyber Pakhtunkhwa Procurement Regularity Authority Alternate methods for procurement of works, and non-consulting services.--A procurement entity may use the following alternative methods for procurement, namely (a) Direct contracting,-- a procurement agency shall only engage in alternate method if the following conditions exist, namely: Sub section (V) subject to the conditions of contract, a procuring entity may, insure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that:

- (a) the original contract is still in force;
- (b) the procuring entity has satisfied itself for technical reasons that the placing of the variation order is cost effective;
- (c) the value of variation order is not more than fifteen percent of the original contract; and
- (d) there may be more than one variation orders as long as the total value of all the variation orders remains within 15 percent of the original contract.

Tehsil Municipal Officer TMA Haripur awarded contracts of various developmental schemes. It was observed that approved bid cost i.e. cost of contract of the schemes was less than payment made to contractors. **Detail as per Annexure-9.**

When pointed out in November 2018 Management stated that the observation has been noted for compliance. Reply was not cogent as the procurement rules were not followed.

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

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

AIR Para No. 14 AC-IV(2017-18)

1.3.2.5 Non deduction of sales tax Rs 2.472 million

According to Sales Tax Special Procedure (Withholding) Rules, 2007, para (2), a withholding agent, other than a recipient of advertisement services, shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by a registered person and make payment of the balance amount to him.

Tehsil Municipal Officer TMA Haripur over paid an amount of Rs 2,472,141 due to non deduction of sales tax as **per Annexure-10**

When pointed out in November 2018 Management stated that the observation has been noted for compliance. Reply was not cogent as the procurement rules were not followed.

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

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

AIR Para No. 15 AC-IV(2017-18)

1.3.2.6 Unauthorized expenditure on account of developmental works without rate analysis Rs 14.542 million

According to notification issued by Government of Khyber Pakhtunkhwa Finance Department No.CSR CELL/FD/1-7/2014-15 date 26 March, 2015 para Chief Engineers of engineering departments shall collect input rates of material, labour and machinery (district wise) of relevant items of works related to their filed and send them to CSR Cell, Finance Department by 26th of each month both in hard and soft.

Tehsil Municipal Officer TMA Haripur executed various developmental schemes during 2017-18. Scrutiny of the record revealed that Non Scheduled Items of works were carried out and payment thereon amounting to Rs 14,541,997 was made to the contractors without rate analysis. **Detail as per Annexure-11**

When pointed out in November 2018 Management stated that all the analysis have been properly made and will be shoen to audit. Reply was not cogent as no documentary proof was provided in support of reply.

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

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

AIR Para No. 17 AC-IV(2017-18)

1.3.2.7 Non credit of Bank profit Rs 1.719

According to Government of Khyber Pakhtunkhwa Finance Department Letter No. 2/3(F/L)/FD/2007-08/Vol-IX dated 10th February 2014 para 2 that all the accounts may be converted into PLS mode and profit earned be deposited in the Government Treasury under the relevant head of account immediately and not later than a week when declared by the concerned bank.

Tehsil Municipal Officer TMA Hariapur showed bank profit amounting to Rs 1,718,862 in the revised budget statement however the same was neither reconciled nor credited to Government as per instructions of Finance Department during 2017-18.

S. No	Account No	Account Type	Name of Bank	Balance as on 30-06-2018	Yearly Yield Earned
1	4074824872	Current	National bank of Pakistan	1,473,489	0
2	0412087140133777	Deposit Book Account	Summit Bank	26700,329	227,880
3	3083038527	PLS	National bank of Pakistan	153,765,132	0
4	001900000993000	PLS	Bank of Khyber	3,0740,777	1,490,982
5	3150519700	PLS	National bank of Pakistan	7,000,000	0
6	Total			219,679,727	1,718,862

When pointed out in November 2018 Management stated that action will be taken in light of audit observation. Reply was not convincing as no action was taken.

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

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

1.3.2.8 Unauthorized payment on account of Audit fee- Rs 5,122,183

According to the Local Government Act 2013 Section 41 Personal responsibility with regard to loss and waste read with subsection (1) Every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

Tehsil Municipal Officer, Haripur paid an amount of Rs 5,122,183 to Director Local Fund on account of Audit Fee without having any provision in the rules.

Unauthorized payment occurred due to weak internal control which resulted in violation of law.

When pointed out in November 2018 Management stated that the matter will be discussed with competent authority under intimation to audit. Reply was not cogent as the no action was taken.

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

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

1.3.2.9 Loss due to less recoveries Rs 3.773 million

According to Government of Khyber Pakhtunkhwa TMA Budget Rules 2016 part X "Revenue And Receipts Management" Section 51 Revenue and Receipts Management read with sub section 1, The primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head.

Tehsil Municipal Officer TMA Ghazi auctioned and departmentally recovered taxes from the sources as per LGA 2013 during 2017-18. It was however observed that an amount of Rs 3,773,033 was recovered less as tabulated below:

S. No	Name of Auction	Auction during 2016-17	20% increase on 2016-17	Auction Required with 20% increase	Auction during 2017-18	Less Recovery
1	Adda Fee	2,134,500	426,900	2,561,400	972,450	1,588,950
2	Scrap fee	32,200	6,440	38,640	35,000	3,640
3	Fire Wood	64,3500	128,700	772,200	710,000	62,200
4	Cattle fare	1,942,000	388,400	2,330,400	825,310	1,505,090
5	Property Tax	14,807,841	2,961,568	17,769,409	17,226,085	543,324
6	Map fee	5,8191	11,638	69,829	0	69,829
7					Total Loss	3,773,033

When pointed out in November 2018 Management stated that all the record will be checked & investigated and report will be submitted to audit. Reply was not cogent as no action was taken.

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

Audit recommends recovery of losses besides investigation fixing responsibility and action against the persons at fault.

AIR Para No. 09 AC-IV(2017-18)

1.3.2.10 Loss due to non recovery of long outstanding dues 16.735 million

According to Government of Khyber Pakhtunkhwa TMA Budget Rules 2016 part X “Revenue And Receipts Management” Section 51 Revenue and Receipts Management read with sub section 1, The primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head.

Local Government Act 2013 Section 41 Personal responsibility with regard to loss and waste.---(1) Every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

Tehsil Municipal Officer TMA Ghazi auctioned contract for collection tax on Crush Sand Bajri etc during 2017-18. Scrutiny of the record revealed long outstanding dues amounting to Rs 16,735,414 as tabulated below:

Income from License fee on Crush Sand etc							
Auction value during 2017-18	Income Tax @15 %	Prof Tax	Salary of staff	1% Penalty on total dues per day upto 10 days	Total Recoverable	Total Recovered	Outstanding dues
15,200,000	2,280,000	36,000	581,412	1,138,002	19,235,414	2,500,000	16,735,414

When pointed out in November 2018 Management stated that notices for recovery will be issued and progress will be intimated to audit. Reply was not cogent as no liaison was made with the concerned department was made neither NOC was available on record.

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

Audit recommends recovery of outstanding dues besides investigation fixing responsibility and action against the persons at fault.

AIR Para No. 10 AC-IV(2017-18)

1.3.2.11 Unauthorized payment on account of Audit fee – Rs 1,386,634

According to section 14(1) of Khyber Pakhtunkhwa Finance Act 2013 The Auditor General of Pakistan shall annually audit the accounts of the authority. There is no provision of Audit fee for Local Fund Audit.

Local Government Act 2013 Section 41 Personal responsibility with regard to loss and waste.---(1) Every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

Tehsil Municipal Officer, Ghazi paid an amount of Rs 1,386,634 vide cheque no. 00168 dated 23/04/2018 and Rs 1240191 vide cheque no. 321244 dated 27/04/2017 to Dy: Director Local Fund on account of Audit Fee without having any provision in the rules. Audit is of the view that the staff for post audit was regular employees of Finance Department.

Unauthorized payment occurred due to negligence and to adjust some unknown personal interests. This state of affairs indicates high financial indiscipline of the department.

When pointed out in November 2018 Management stated that audit fee was paid as per instructions of Government. Reply was not cogent as there were no instructions for payment of audit fee by Government.

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

Audit recommends investigation and action against the responsible persons besides recovery from them.

AIR Para No. 13 AC-IV(2017-18)

AD LGE&RDD AND VCs/NCs

1.4 AD LG E&RDD & VCs/NCs Haripur

1.4.1 Misappropriation and Fraud

1.4.1.1 Misappropriation of government money-Rs1.841 million

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

The following village/neighborhood council under administrative control of ADLG&RDD Haripur during 2017-18 misappropriated government funds. Audit observed that the amount was drawn without supporting vouchers and adopting codal formalities.

Name of VC/NC	Particulars	Amount	Remarks
Barwasa		393,180	No supporting vouchers
City 12		1,075,000	Under head cleanliness on fake bills, without jurisdiction
Murad Abad		372,589	Amount was pointed out in an enquiry by the local office.
Total		1,840,769	

Misappropriation of government funds occurred due to negligence of the management

The irregularity was pointed out in December 2018, management stated that detail enquiry was conducted and the result of which would be shown to audit. The reply was not convincing as no recovery was made till finalization of this report.

Audit recommends investigations for fixing responsibility against person(s) at fault besides recovery.

AIR Para No. 13 AC-IV(2017-18)

1.4.2 Irregularity/Non-compliance

1.4.2.1 Irregular Expenditure of Rs 3.841 million

Government of KPK Finance department letter No. BO. I/FD5-8/ 2017-18 dated 30.6.17 S.No 3 there shall be complete ban on purchase of new vehicles.

ADLGE&RDD Haripur incurred expenditure of Rs 3.841 million on purchase of vehicles during 2017-18. Audit observed that the vehicles were purchased during ban period and ban relaxation was not obtained.

The irregularity occurred due to non-compliance of rules.

The irregularity was pointed out in December 2018, management stated that vehicles were purchased after completion of all codal formalities. The reply was not convincing as ban relaxation from Finance department was not obtained.

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

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

AIR Para No. 08 AC-IV(2017-18)

1.4.2.2 Unauthorized posting of staff on detailment – Rs 1.979 million

According to Government of Khyber Pakhtunkhwa Transfer Posting Policy issued vide No. SOR-II (E&AD) 1-1/85(VOL-II) dated 15/2/2003, “No posting/transfers of the officers/officials on detailment basis shall be made”.

Assistant Director LGE&RDD Haripur posted the following officials on detailment to DC office Haripur in violation of Government instructions.

S. No	Name	Designation	Place of posting	Amount paid
1	Khurram Shehzad	Village Secretary	DC Haripur	268,848
2	Jamil Khan	Village Secretary	DC Haripur	359,100
3	Aslam Khan	Naib Qasid	DC Haripur	289,812
4	Muhammad Riasat	Naib Qasid	DC Haripur	216,840
5	Imran Khan	Naib Qasid	DC Haripur	193,944
6	Waseem Khan	Naib Qasid	DC Haripur	217,752
7	Sajjad Ahmed	Naib Qasid	DC Haripur	216,480
8	Muhammad Ibrar	Naib Qasid	DC Haripur	216,480

			Total	1,979,256
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Most of the staff were posted on detailment since their appointment.

Posting on detailment occurred in violation of Government instructions.

The irregularity was pointed out in December 2018, management stated that the officials were posted by the directions of Deputy Commissioner Haripur. The reply was not convincing as detailment of staff was in violation of rules.

Audit recommends investigation for fixing responsibility and disciplinary action for violation of rules and repatriation of staff.

AIR Para No. 09 AC-IV(2017-18)

1.4.3 Internal Control Weaknesses

1.4.3.1 Unauthorized payment to contractors without testing of material – Rs 33.053 million

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE&RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

ADLGE&RDD Haripur paid Rs 33.053 million to various contractors on account of execution of developmental schemes during 2017-18. Material testing was not carried out in violation of Government instructions, however no action was taken.

Audit was of the view that payment without material testing was made in violation of Government instructions which is held unauthorized.

The irregularity was pointed out in December 2018, management stated that compliance would be made in future. The reply was not convincing payment was made without material testing.

Audit recommends investigation for fixing responsibility and disciplinary action against persons at fault besides testing of material from laboratory.

AIR Para No. 05 AC-IV(2017-18)

1.4.3.2 Non imposition of penalty for delay in completion of work- Rs 2.097 million

Clause-2 of the conditions of the Contract Agreement clearly provides that the contractor has to pay compensation @ 1 per day or maximum 10% of the estimated cost per day for the delay in completion of work.

Village/Neighborhood Councils working administrative control of Assistant Director LGE&RDD Haripur awarded contracts of various developmental schemes with estimated cost of Rs to contractors during 2017-18.

The contractors did not complete assigned works within stipulated time, however penalty @ 10% amounting to Rs 2,096,700 was not recovered. **Detail as per Annexure-12**

Non imposition of penalty occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in December 2018, management stated that due ban on developmental schemes by Election Commission of Pakistan the execution of schemes was delayed. The reply was not convincing as the required dates of completion of the schemes were way before elections.

Audit recommends immediate recovery of penalty from defaulting contractors.

AIR Para No. 06 AC-IV(2017-18)

ANNEXURES

Annex-1

Statement showing detail of MFDAC Paras

(Rs in million)

S.No	AIR No	formation	Caption	Amount
District Government Haripur				
1.	08		Loss due to non imposition of penalty	0.407
2.	09		Irregular purchase of computer	0.230
3.	10		Irregular purchase of furniture	0.204
4.	11		Loss due to non deduction of income tax	0.579
5.	12		Non Auction and Condemnation Of Old	0.000
6.	13		Unjustified expenditure	0.202
7.	14		Unjustified Payment to the owners of	0.000
8.	15		Non Recovery of Conveyance	0.300
9.	16		Non recovery of House rent allowance	0.056
10.	17		Loss due to non deduction of useable	0.540
11.	03	DEO Male	Irregular drawl	0.601
12.	04		Un-authorized drawl and non adjustment	0.810
13.	05		Non recovery of outstanding of shaheen	0.335
14.	06		Non recovery of outstanding of shaheen	0.292
15.	07		Non recovery of conveyance allowance	0.040
16.	08		Irregular appointments of teachers	0.000
17.	11		Non imposition of penalty and forfeiture	0.568
18.	13		Non-conduction of physical verification	0.000
19.	15		Irregular payment of pay and allowances	0.227
20.	17		Loss due to non deduction of sale 1/5 th	0.455
21.	20		Irregular award of work	0.434
22.	21		Loss due to non forfeiture of call deposit	0.540
23.	03	DEO Femal	Unverified record of Girls Guide funds	0.456
24.	06		Non imposition of penalty on IT and	0.466
25.	07		Non-forfeiture of security	0.264
26.	09		Non-conduction of physical verification	0.000

27.	10		Un authorized payment of Charge	0.173
28.	11		Non deduction of Stamp duty	0.233
29.	13		Irregular retention of Electric & Water	0.651
30.	01	DHO	Non-imposition of penalty on delay	0.362
31.	06		Less deduction of taxes	0.426
32.	08		Non-imposition of penalty on delay	0.322
33.	10		Non-deduction of Stamp duty	0.721
34.	13		Non functioning of Diagnostic	0.000
35.	14		Un authorized payment of doctors share	0.141
36.	16		Unjustified Expenditure on POL without	0.024
37.	19		Irregular appointment of technicians	0.000
38.	21		Less deposit of Government receipts	0.255
39.	01	DD Agriculture	Un authorized placement of pubic funds	0.485
40.	02		Non Auction and Condemnation Of Old	0.000
41.	03		Irregular purchase of fertilizers and	0.393
42.	04		Irregular purchase of furniture	0.272
43.	05		Irregular payment of rent of office	0.120
44.	06		Irregular auction of Fruits for	0.654
45.	07		Irregular collection of receipts Malta	0.198
46.	08		Less recovery of	0.272
47.	01	AD Live Stock	Unauthorized Purchase/issue of	2.999
48.	02		Irregular expenditure of Rs. 218400/- on	0.218
49.	03		Non Auction and Condemnation Of Old	0.000
50.	04		Un authorized placement of public funds	2.057
51.	05		Non achievement of targets worth	0.168
52.	03	DO Fisheries	Unauthorized payment of stopped	0.395
53.	07		Non-carrying of physical verification of	0.000
54.	01	AR Co-	Inadmissible/Unauthorized payment on	0.519
55.	03		Loss due to non recovery of penalty on	0.046
56.	04		Non utilization of Funds	0.665
57.	05		Non-carrying of physical verification of	0.000
58.	01	DO Social	Expenditure in Excess of Budget	0.229
59.	02		Non utilization of Funds	0.433
60.	03		Unauthorized payment of stopped	0.557
61.	04		Non acountal/Non maintenance of issue	0.150
62.	05		Unjustified drawl of TA/DA	0.055

63.	06		Irregular/ Un-authorized drawl of MRC	0.387
64.	09		Non-carrying of physical verification of	0.000
65.	02	DO Sports	Unauthorized payment of stopped	0.278
66.	03		Non acountal in to Stock/Non	0.205
67.	04		Non maintenance of Log Book	0.519
68.	05		Irregular/ Un-authorized payment	0.047
69.	06		Non-carrying of physical verification of	0.000
70.	02	DO Population	Expenditure in Excess of Budget	0.659
71.	03		Unauthorized payment of frozen	0.033
72.	06		Loss due to Non Deduction of Income	0.058
73.	18	TMA Haripur	Non Auction of Un-Serviceable Store	0.000
74.	19		Physical verification not carried out	0.000
75.	20		Irregular execution of developmental	0.5
76.	04	TMA Ghazi	Less deduction of income tax	0.037
77.	05		Irregular execution of developmental	3.023
78.	06		Unauthorized execution of work on	1.500
79.	07		Irregular release of security	0.100
80.	11		Loss due to non recovery of map fee	0.070
81.	15		Unauthorized payment on account of	0.376
82.	07	AD	Unauthorized revision/change of scheme	0.600
83.	10		Non-recovery of Hose Rent from the	0.405
84.	14		Non forfeiture of security and	0.400
Total				31.396

Annex-2
Para 1.2.2.9

Non supply of medicines

S#	Name of Supplier	Medicines	Supply	Date	Quantity	Amount
1	M/S Macter	Syp. Maxil	5570-74	22/5/2018	20000	740000
2	M/S Getz Pharma	Tab. Artheget DS	5585-89	22/5/2018	10000	79000
3	M/S Getz Pharma	Tab.	2465-69	23/2/2018	21333	287995
4	M/S Brooks Pharma	Inj.	10540-	25/10/2017	24000	148800
5	M/S Brooks Pharma	Inj.	1221-25	30/1/2018	10000	62000
6	M/S Brooks Pharma	Inj.	5645-49	22/5/2018	10000	62000
7	M/S Brooks Pharma	inj. Cefotaxime	5470-74	22/5/2018	10000	290000
8	M/S Mega	Tab. Glimpride	5630-34	22/5/2018	200000	104000
9	M/S Zafa	Tab. Amlodipine	5575-79	22/5/2018	150000	97500
	Total Amount					1871295

Annex-3
Para 1.2.3.5

Non Deduction of Income tax and Stamp duty

Emergency Grant of Medicines in BHUs							
S No	Items Name	Supplier	Amount	4.5% income Tax	Deducte d	Less deducted	1% stamp Duty
1	Medicines	M/S Stanley Pharma	1859520	83678.4	16735.68	66942.72	18595.2
2	Medicines	M/S Al-Hammad Pharma	99648	4484.16	896.832	3587.328	996.48
3	Medicines	M/S Unisa Pharma	238560	10735.2	2147.04	8588.16	2385.6
4	Medicines	M/S Frinter Dextrose pvt ltd	125376	5641.92	1128.384	4513.536	1253.76
5	Medicines	M/S Mactor International	2453800	110421	22084.2	88336.8	24538
6	Medicines	M/S Cutton Craft	328800	14796	2959.2	11836.8	3288
7	Medicines	M/S Getz Pharma	3028800	136296	27259.2	109036.8	30288
8	Medicines	M/S Injection System	547200	24624	4924.8	19699.2	5472
9	Medicines	M/S Al Med Pvt ltd	201600	9072	1814.4	7257.6	2016
10	Medicines	M/S Mega Pharma	74880	3369.6	673.92	2695.68	748.8
11	Medicines	M/S Brooks Pharma	1082556	48715.02	9743.004	38972.016	10825.56
12	Medicines	M/S Zafa Pharma	211814	9531.63	1906.326	7625.304	2118.14
13	Medicines	M/S Sind Store Pharma	216908	9760.86	1952.172	7808.688	2169.08
14	Medicines	M/S Akram Brothers	230400	10368	2073.6	8294.4	2304
15	Medicines	M/S Allmed Pvt ltd	344000	15480	3096	12384	3440
16	Medicines	M/S Danis Pharma	2560000	115200	23040	92160	25600
17	Medicines	M/S B Braun Pharma	471440	21214.8	4242.96	16971.84	4714.4

18	Medicines	M/S Bankisier Pharma	200000	9000	1800	7200	2000
19	Medicines	M/S Stanley Pharma	320000	14400	2880	11520	3200
20	Medicines	M/S Getz Pharma	1847500	83137.5	16627.5	66510	18475
21	Medicines	M/S Davis Pharma	114048	5132.16	1026.432	4105.728	1140.48
22	Medicines	M/S Sami pharma	218880	9849.6	1969.92	7879.68	2188.8
23	Medicines	M/S Mactor International	1650000	74250	14850	59400	16500
24	Medicines	M/S Glaxosmithkline	655100	29479.5	5895.9	23583.6	6551
25	Medicines	M/S Bio-Lab Pharma	1272500	57262.5	11452.5	45810	12725
26	Medicines	M/S Brooks Pharma	1424000	64080	12816	51264	14240
27	Medicines	M/S Bosch pharma	103875	4674.375	934.875	3739.5	1038.75
28	Medicines	M/S Frontier Dextrose pvt ltd	125376	5641.92	1128.384	4513.536	1253.76
Rural Health Centre Kalinger						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Abbot Pharma pvt ltd	425000	19125	3825	15300	4250
2	Medicines	M/S Stanley Pharma pvt ltd	212491	9562.095	1912.419	7649.676	2124.91
3	Medicines	M/S Stanley Pharma pvt ltd	212491	9562.095	1912.419	7649.676	2124.91
4	Medicines	M/S Naeem traders pvt ltd	19740	888.3	177.66	710.64	197.4
5	Medicines	M/S Naeem traders pvt ltd	7931	356.895	71.379	285.516	79.31
Rural Health Centre Nara Amazai						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Getz Pharma	125488	5646.96	1129.392	4517.568	1254.88
2	Medicines	M/S Brooks Pharma	49971	2248.695	449.739	1798.956	499.71

3	Medicines	M/S Stanley Pharma	37000	1665	333	1332	370
4	Medicines	M/S Stanley Pharma	61650	2774.25	554.85	2219.4	616.5
5	Medicines	M/S Brooks Pharma	211996	9539.82	1907.964	7631.856	2119.96
6	Bedding & Clothing	M/S IBS Pharma	19800	891	178.2	712.8	198
7	X-Ray Films	M/S Agfa Pharma	49310	2218.95	443.79	1775.16	493.1
Rural Health Center Halli						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Mega Pharma	104000	4680	936	3744	1040
2	Medicines	M/S Getz Pharma	212336	9555.12	1911.024	7644.096	2123.36
3	Bedding & Clothing	M/S Crystal pvt ltd	20000	900	180	720	200
4	Lab Chemical	M/S Naeem traders pvt ltd	189900	8545.5	1709.1	6836.4	1899
Rural Health Center Kot Najibullah						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Getz Pharma	424856	19118.52	3823.704	15294.816	4248.56
2	Medicines	M/S Mactor International	211770	9529.65	1905.93	7623.72	2117.7
3	Medicines	M/S Stanley pharma pvt ltd	212484	9561.78	1912.356	7649.424	2124.84
4	Bedding & Clothing	M/S IBS Pharma	19800	891	178.2	712.8	198
5	X-Ray Films	M/S Agfa Pharma	49310	2218.95	443.79	1775.16	493.1
6	Lab Chemical	M/S Naeem traders pvt ltd	177798	8000.91	1600.182	6400.728	1777.98
Rural Health Center Sri Kot						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Getz Pharma pvt ltd	212460	9560.7	1912.14	7648.56	2124.6
2	Medicines	M/S Stanley Pharma pvt ltd	125042	5626.89	1125.378	4501.512	1250.42
3	Medicines	M/S Rasco	299956	13498.02	2699.604	10798.416	2999.56

		Pharma					
4	Medicines	M/S Brooks Pharma	211997	9539.865	1907.973	7631.892	2119.97
5	Lab Chemical	M/S Naeem traders pvt ltd	199978	8999.01	1799.802	7199.208	1999.78
Civil Hospital Kalabat						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Cutton Craft	36435	1639.575	327.915	1311.66	364.35
2	Medicines	M/S Frinter Dextrose pvt ltd	15672	705.24	141.048	564.192	156.72
3	Medicines	M/S Zafa Pharma	89726	4037.67	807.534	3230.136	897.26
4	Medicines	M/S Brooks Pharma	32877	1479.465	295.893	1183.572	328.77
5	Medicines	M/S Sind Store Pharma	177764	7999.38	1599.876	6399.504	1777.64
6	Medicines	M/S Zafa Pharma	30480	1371.6	274.32	1097.28	304.8
7	Medicines	M/S Brooks Pharma	348850	15698.25	3139.65	12558.6	3488.5
8	Medicines	M/S Crystal pvt ltd	15000	675	135	540	150
9	Medicines	M/S Agfa Pharma pvt ltd	37640	1693.8	338.76	1355.04	376.4
10	Machinery		1184000	53280	10656	42624	11840
Civil Hospital Rehana						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Mactor International	999999	44999.955	8999.991	35999.964	9999.99
2	Medicines	M/S Mactor International	195000	8775	1755	7020	1950
3	Medicines	M/S Stanley Pharma pvt ltd	214500	9652.5	1930.5	7722	2145
4	Medicines	M/S Zafa Pharma	25020	1125.9	225.18	900.72	250.2
5	Medicines	M/S Mactor International pvt ltd	14968	673.56	134.712	538.848	149.68
6	Medicines	M/S Stanley Pharma pvt ltd	485028	21826.26	4365.252	17461.008	4850.28

7	Bedding & Clothing	M/S Crystal pvt ltd	15000	675	135	540	150
8	X-Ray Films	Agfa Pakistan pvt ltd	37640	1693.8	338.76	1355.04	376.4
Civil Hospital Kotla						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Unisa Pharma	178920	8051.4	1610.28	6441.12	1789.2
2	Medicines	M/S Injection System	144932	6521.94	1304.388	5217.552	1449.32
3	Medicines	M/S Injection System	190000	8550	1710	6840	1900
4	Medicines	M/S Cutton Craft	68500	3082.5	616.5	2466	685
5	Medicines	M/S Davis Pharma	59400	2673	534.6	2138.4	594
6	Medicines	M/S Davis Pharma	139708	6286.86	1257.372	5029.488	1397.08
7	Medicines	M/S Unisa Pharma	74850	3368.25	673.65	2694.6	748.5
8	Medicines	M/S Davis Pharma	178200	8019	1603.8	6415.2	1782
9	Bedding & Clothing	M/S Crystal pvt ltd	15000	675	135	540	150
10	X-Ray Films	M/S Agfa Pharma pvt ltd	37640	1693.8	338.76	1355.04	376.4
HR-6113 Administration						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	NIH Islamabad	124800	5616	1123.2	4492.8	1248
2	Medicines	M/S Hospital services	375200	16884	3376.8	13507.2	3752
Type D Hospital Khanpur						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Mactor International pvt ltd	556920	25061.4	5012.28	20049.12	5569.2
2	Medicines	M/S Al Med Pvt ltd	199080	8958.6	1791.72	7166.88	1990.8
3	Medicines	M/S Frinter Dextrose pvt ltd	74364	3346.38	669.276	2677.104	743.64

4	Medicines	M/S Getz Pharma pvt ltd	437100	19669.5	3933.9	15735.6	4371
5	Medicines	M/S Al Med Pvt ltd	63000	2835	567	2268	630
6	Medicines	M/S Stanley Pharma pvt ltd	442876	19929.42	3985.884	15943.536	4428.76
7	Medicines	M/S Getz Pharma pvt ltd	1999940	89997.3	17999.46	71997.84	19999.4
8	Bedding & Clothing	M/S Med Express pvt ltd	22970	1033.65	206.73	826.92	229.7
9	X-Ray Films	M/S Agfa Pharma pvt ltd	59910	2695.95	539.19	2156.76	599.1
10	Lab Chemical	M/S Naeem traders pvt ltd	99869	4494.105	898.821	3595.284	998.69
Type D Hospital Sarai Niamat Khan						0	0
S No	Items Name	Supplier	Amount			0	0
1	Medicines	M/S Brooks Pharma pvt ltd	793450	35705.25	7141.05	28564.2	7934.5
2	Medicines	M/S Mega Pharma pvt ltd	24440	1099.8	219.96	879.84	244.4
3	Medicines	M/S Bosch pharma	515290	23188.05	4637.61	18550.44	5152.9
4	Medicines	M/S Getz Pharma pvt ltd	285000	12825	2565	10260	2850
5	Medicines	M/S Injection System	192508	8662.86	1732.572	6930.288	1925.08
6	Medicines	M/S Getz Pharma pvt ltd	1999896	89995.32	17999.064	71996.256	19998.96
7	Bedding & Clothing	M/S IBS Pharma	59400	2673	534.6	2138.4	594
8	X-Ray Films	M/S Agfa Pakistan	68100	3064.5	612.9	2451.6	681
9	Lab Chemical	M/S Naeem traders pvt ltd	18259	821.655	164.331	657.324	182.59
10	Lab Chemical	M/S Crystal pvt ltd	81600	3672	734.4	2937.6	816
						1427322.852	396478.57

Annex-4
Para 1.2.3.7

Non deduction of income tax and sale tax

S.No	Items	Supplier	Qty	Rate	Amount	4.5% Income Tax	1/5thSales Tax
1	Air Purification system	Nevtek	32	1175000	37600000	1692000	1278400
2	D&C Table		4	300000	1200000	54000	40800
3	Portable lamp	Med Express	1	499000	499000	22455	16966
4	Bed side table	Mirza Niaz	20	4880	97600	4392	3318.4
5	Drip Stand	Qazafi Co.	40	2000	80000	3600	2720
6	Steel Almirah	Qazafi Co.	2	27000	54000	2430	1836
7	Wheel chairs	Qazafi Co.	32	15000	480000	21600	16320
8	Minu autoclave	M/S Care	8	145000	1160000	52200	39440
9	Dental X-ray unit	M/S Care	1	223000	223000	10035	7582
10	Amo bage pead	IBS Pharma	34	2400	81600	3672	2774.4
11	Amobage Adult	IBS Pharma	34	2400	81600	3672	2774.4
12	ECG Machines	IBS Pharma	4	84000	236000	10620	8024
13	X-RaysCassets	MJK Pharma	70	14000	980000	44100	33320
14	X-RaysCassets	MJK Pharma	70	11000	770000	34650	26180
15	X-RaysCassets	MJK Pharma	70	8000	560000	25200	19040
16	C-Succion Set	Paradise export	14	15000	210000	9450	7140
17	Dessecting Instrument	Paradise export	6	4000	24000	1080	816
18	Gen.Instrument	Paradise export	8	12000	96000	4320	3264
19	Artery forecep	Paradise export	40	150	6000	270	204
20	BP murecury desktop	Noor Enterprise	195	8000	8000	360	272
21	24hr.BP Monitor	Noor Enterprise	80	235000	18800000	846000	639200
22	Electrical surgical	Noor Enterprise	1	295000	295000	13275	10030

23	Defibrillator	Friends Traders	4	395000	1580000	71100	53720
24	Binocular	Friends Traders	1	130000	130000	5850	4420
25	Anesthesia	Friends Traders	3	2295000	6885000	309825	234090
	Total				72136800	3246156	2452651

Annex- 5
Para 1.2.3.9

Non recovery of outstanding Mutation & Mortgage Fee

S.No	Location	Member of Managing Committee	Principal	Interest	Total Area	Tehsil	Moza	Khasra	Remarks
1	Sakandar pur F/P	Pre: Mehboob Ur Rehman Secr: Qazi Zia uallah Trsu: Ghulam Murtza	38,300	0	13k 17 M	Haripur	Dahire sakandar pur	277	Mutated
2	Khalbt Dvp	Sec: Mazhar ul Haq Trsu: Mutharul Haq	197,439	17,360	4K 18 M	Do	Kakotry	720-713-722-716	Mutated
3	Chapra T/W	Pres: Mumtaz Hussain Sec: Ghulam Hussain Trsu: Ulfat Hussain Shah	42,420	4,402	1 K 15.5 M	Do	Kholian Bala	1012-1015	Mutated
4	Manankri U/ Servic	Pres: Shabir Hussain Sec: Raja Muhammad Rashid Trsu: Gohar Ayub	167,325	7,553	3 K 4 M	Do	Manankri	1468-1687	No Mortgaged No Mutation
5	Chantry Dvp	Pres: Haji Shahnawaz Sec: Haji Sarfaraz Trsu: Haji Khan Muhammad	107,222	17,000	11 K	Do	Chantry		Mutated
6	Kakotry U/C M/P	Pres: Haji Ahmad Sec: Khalil	174,000	0	44 K 3 M	Do	Nalucky	75-175-363-42-172-43-	Mutated

		ullah Trsu: Ghulam Hader						56-174- 166- 167- 171- 226- 258	
7	Lalu Gali U/C M/P	Pres: Said Alam Sec : Mehmood Khan Trse: Ghazi khan	95,280	0	28 K 15 M	Do	Dalri	963- 1292- 1195	Mutate d
8	Darwaza Dvp	Pres : Shabir Ahmad Sec : Painda Khan Trse : Muhammad Zakar	3,510	0	-	Do	-	-	Panualt y
9	Haripur Inds:Area C/Pump	Pres:Aman ullah khan Sec: Ababbs Ali Trse:Amjid Ali	47,562	0	1 M 7 M	Do	Pandik	980	Mutate d
10	Malkyar Dev	Pres: Afzal Khan Sec : Mehnoob Sultan Trse: Sadiq Sultan	39,400	0	13 K 6 M	Do	Malky ar	128- 162- 169- 164- 171- 181- 184- 189	Mortga ged
11	Tarnawa F/S	Pres : Gul Zaman Sec : M. Idrees Tres: Muhammad Sadaqit	8,994	0	3 K 4 M	Do	Dara Khanp ur	1850- 1844- 2044/1 850	Mortga ged
12	Kakotry Dev	Pres: Daud ur rehman Sec: Khalil	164,77 4	16,84 5	23 K 4	Do	Kakotr y	706	Mortga ged

		Ur Rehman Tres : Jamil Akhtar			M				
13	Beer U/C M/ P	Pres: Qazi Shabir Ahmad Sec : Qazi Muhammad Sadique Tres : Shar Bahadar	195,07 0	0	32 K 3 M	Do	Hill Bahtt	1739/4 22- 1840/3 98- 1738/1 97-429- 443- 910- 815- 919- 937- 1301	Mortga ged
14	Gehran Cridet	Pres: Blol Khan Sec: Muhammd Aslam Tres: Muhammad Sabar	62,603	0	34 K 18 M	Do	Gehra n		Mutate d
15	Gadda U/C M/P	Sec : Qazi Muhammad Zikria	194,03 9	30,16 9	6 K 8 M	Do	Phohar	903- 953/1- 220- 885- 921- 719- 721- 886- 933- 926	Mortga ged
16	Pajawala Cridet	Sec :Anwar ul Haq	17,240	0	-	Do	-	-	Penalty Loan
17	Darwaza M/P	Sec : Said Afsar	3,810	0	-	Do	-	-	Penalty Loan
18	Baka Jabi C/ Pump	Sec: Shakeel Ahmad	2,000	0	-	Do	-	-	Penalty Loan
19	Jatu Cridet	Sec: Shafi Muhammad	1,973	0	-	Do	-	-	Panault y Loan
20	Baldhar Dev	Sec : Masood ur Rehman	2,000	0	-	Do	-	-	Panault y Loan

21	Kotnajibu llah Dev	Sec: Muhammad Abid	5,706	0	-	Do	-	-	Penalty Loan
22	Baldhar C/pump	Sec: Muhammad Ashrif	4,000	0	-	Do	-	-	Penalty Loan
23	Jund Drushkha il C/Pump	Sec: Ch Gul Hassan	2,806	0	-	Do	-	-	Penalty Loan
24	Dinga Pul C/Pump	Sec: Karem Dad	2,042	0	-	Do	-	-	Penalty Loan
25	Mohra Muhamdo o Cridet	Sec: Muhammad Nazir	1,000	0	-	Do	-	-	Penalty Loan
			1,580,5 15	93,32 9					

No Of CO operative Societies	No of Defaulter Societies	Mutated Rs	Mortgaged Rs	Other Rs	Total Rs
258	25	764,826	602,277	213,412	1580515

Annex-6
Para 1.3.1.2

Works without BOQ

S#	Name of Schemes /Projects	Approved Cost	Total Expenditure
1	Provision of LED/Soar Road Lights in Urban Area of Haripur city	50	0
2	Pavement of Streets/Construction of path /drain v/c Panian & D/W Panian Haripur	4	3.119
3	Pavement of Streets/Construction of path /drain v/c Kangra Township & D/W Panian Haripur	4	3.368
4	Pavement of Streets/Construction of path /drain v/c Village Kangra & D/W Panian Haripur	4	2.606
5	WSS at Darwaza to Chakahi (Remaining Work).	6.5	3.333
6	Construction / Repairing of Dheenda Panian Road U/C Panian.	2	0
7	Construction /Improvement of BTR Road KTS.	3.5	0
8	Construction /Improvement of Road Pind Kamal Khan U/C Pind Kamal Khan.	2.5	0
9	Construction of Makhan Naiger Road U/C Mankarai.	1.5	0
10	Construction of Repairing of Road Sarri U/C Bakka.	1	0
11	Construction of BTR Road Kot Najibullah Haripur.	1	0
12	Construction of Jamah Road U/C Mankarai.	2	0
13	Construction of /Improvement of BTR Road KTS (Phase-II).	3.5	0
14	Construction /Improvement of BTR Road KTS (Phase-I).	3	0
15	Replacement of Rusted Water Supply pipes In Urban Area of Haripur City.	16.48	0
16	Replacement of Rusted Water Supply pipes In KTS and adjacent papulation.	25	0
17	Electricity works at Pind Kamal Khan.	0.097	0
18	Electricity Works at Narrian Bakka.	0.071	0
19	Electricity Works at Kangra Colony Panian.	0.193	0.191
20	Electricity Works at Padhana Dheenda.	0.07	0
21	Construction of Community Centre in Kangra Colony U/C Panian.	2.414	1.5916
22	4 core cable at village Bheri U/C Serai Saleh.	0.149	0
23	Improvement of community centre at Mohallah Khoo U/C North Haripur.	0.5	0.5
24	Improvement of community centre at Sain Sehali Road	0.5	0
25	Improvement of Community centre at Mohallah Police Chowki Haripur.	0.45	0
26	Improvement of community centre at Mohallah Ramzani.	0.5	0
27	Improvement of community centre at Mohra Ali Khan	0.5	0.3237
28	Construction of Eidgah at village Pind Jamal Khan U/C	1	0.507

	Rehana		
29	Shingle Roads V/C Jab U/C Pind Kamal Khan.	5	3.9635
30	Construction of Eidgah at village Kahal U/C Ali Khan.	1	0
31	Construction of Eidgah at Mangay Di Ban Serai Saleh Maira U/C Serai Saleh.	1	0
32	Construction of Eidgah at Kakha U/C Mankarai	1.1	0.449
33	Improvement of Eidgah at Serai Saleh U/C Serai Saleh.	3	2.01
34	Improvement of Eidgah at Mohallah Zareen Changi Bandi U/C Serai Saleh.	0.5	0.248
35	Improvement of Eidgah at Mohallah Eidgah U/C Central.	4	0
36	Water Bore at U/C Jabri.	2.4	1.762
37	Water Bore at U/C Najifpur	3.9	2.966
38	Water Bore at U/C Muslimabad.	2.4	1.788
39	Construction /Rehabilitation of Bajeeda Road (BTR) U/C Mankarai.	2.414	2.197
40	Shingle road from Phula Gali to Chatu U/C Bandi Sher Khan.	1	0
41	Shingle road at Muslim Abad U/C Muslimabad.	2.5	0.892
42	Shingle Roads at Upper Rehana & Chajjian U/C Rehana.	5	4.262
43	Water Bore at U/C Shah Maqsood	2	1.02
44	Water Bore at U/C Serai Saleh	4	2.249
45	Water Bore at U/C Rehana	3	1.373
46	Water Bore at U/C Pandak.	2	1.191
47	Water Bore at U/C Darwesh	2	0.909
48	Water Bore at U/C South	2	1.017
49	Water Bore at U/C Central	2	1.082
50	Water Bore at U/C North	2	0.903
51	Water Bore at U/C Sikanderpur	2	0
52	Water Bore at U/C Pind Hashim Khan.	1.5	0.375
53	Provision of 02 Nos. Water Bore at village Sunghar U/C Serai Niamat Khan.	0.6	0
54	Water Bore at U/C Shah Maqsood	3	0.375
55	Water Bore at U/C Serai Saleh	4	2.888
56	Water Bore at U/C Rehana	3	0
57	Water Bore at U/C Ali Khan.	3.8	2.74
58	Water Bore at U/C Pandak	2.5	1.138
59	Water Bore at U/C Darwesh	3	0.654
60	Water Bore at U/C South	3	0.599
61	Water Bore at U/C Central	3	2.662
62	Water Bore at U/C North	3	1.901
63	Water Bore at U/C Sikanderpur	3	1.8057
64	Water Bore at Upper Rehana	2	0
65	Water Bore at U/C Hattar	1.8	1.05
66	Water Bore at U/C Barkot	1.8	0
67	Water Bore at U/C Muslim Abad	1.8	1.278

68	Water Bore at U/C Jabri	1.8	1.123
69	Water Bore at U/C Tofkian	1.8	0
70	Water Bore at U/C Najifpur	1.8	1.318
71	Construction of open well at village Mohri No.2 U/C Shah Maqsood	0.15	0
72	Improvement of open well at Maira changi Bandi U/C Serai Saleh.	0.2	0
73	Improvement of open well at Mohri No.1 U/C Shah Maqsood	0.2	0
74	Improvement of open well at Mohallah Toheed Abad Akhoon Bandi	0.15	0
75	Improvement of open well at U/C Rehana	0.3	0
76	Provision of 4 core cable at U/C Central & North.	7	2.31
77	Provision of 4 core cable at U/C Pandak , Ali Khan & Serai Saleh.	5	3.24
78	Provision of 4 core cable at U/C Mankarai , Shah Maqsood & south.	2.5	1.493
79	Provision of 4 core cable U/C Darwesh & Sikanderpur & Rehana.	2.5	0.595
80	Improvement of Darbar Sain Azad Badshah at Mohri U/C Shah Maqsood.	0.5	0.306
81	Improvement of Darbar Sain Ghulam Din Sarkar U/C Serai Saleh.	0.5	0.403
82	Improvement of Darbar at Ali Muhammad Sarkar U/C Serai Niamat Khan,	0.75	0.354
83	Improvement of Darbar Qazi Akbar Sarkar U/C Serai Niamat Khan.	0.75	0.398
84	Improvement of Darbar at Sulmen Shah Near Boys College U/C Darwesh.	0.5	0.35
85	Improvement of Darbar at Bani Baba U/C Central	1	0.349
86	Improvement of Darbar at Teer U/C Pind Hashim Khan.	0.45	0.328
87	Improvement of Darbar at Akhoon Bandi U/C Shah Maqsood.	0.5	0
88	Construction of Shed at Darbar Masafar Shah Sarkar U/C Central.	0.15	0.15
89	Construction of Irrigation Channels at U/C Tofkian.	2.5	1.103
90	Provision of Water Bore at Jab & Sanjiala Haripur	1	0
	Total	266.088	77.1065

Annex-7
Para 1.3.2.2

Rent Arrear of Shops

S.No	Name of Tanat's	Location	Amount
1	Junaid Arshad s/o Muhammad Arshad	Main Bazar	22077
2	Muhammad Arshad s/o Muhammad Yaqoob	Main Bazar	20070
3	Hafiz Abdul Bari & Brothers	Main Bazar	77208
4	Pervaz Khan	Main Bazar	22077
5	Gulzar Khan s/o Gulzaman	Main Bazar	84816
6	Muhammad Anwar & Muhammad Akram	Main Bazar	97390
7	Aurangzeb s/o Abdul Ghafoor	Main Bazar	123231
8	Babur Salaman s/o Muhammad Salaman	Main Bazar	66857
9	Amir Khan s/o Sohail Khan	Main Bazar	20070
10	Mahmood Ahmad s/o Jamal Din	Main Bazar	21944
11	Jahangir Khan s/o Kala Khan	Main Bazar (Cabin)	23130
12	Yasir Salam s/o Adil Salam	Main Bazar (Cabin)	34352
13	Farooq Ahmad s/o Munshi Khan	Main Bazar (Cabin)	47140
14	Abida Perven widow Muhammad Zafar	Main Bazar (Cabin)	16176
15	Muhammad Aslam s/o Jamal Din	Main Bazar (Cabin)	32104
16	Umar Farooq s/o Muhammad Rafique	Main Bazar (Cabin)	23364
17	Arslan Rehman & Brothers	Main Bazar (Cabin)	25416
18	Aurangzeb s/o Abdul Ghafoor cabin	Main Bazar	58412
19	Habib Elahi s/o Karam Elahi	-do-	36728
20	Haris- Inham- Ali	-do-	13536
21	-do-	-do-	13536
22	Mst. Yasmeen Bibi	-do-	24704
23	Bakhat Zada s/o Khanzada	-do-	16986
24	Shafkat Mehmood s/o Muhammad Ashraf	-do-	24817
25	Muhammad Bashir s/o Ghulam Muhammad	-do-	23655
26	Muhammad Shabir s/o Gohar Rehman	-do-	15770
27	Kamran s/o Mir Akbar	-do-	29060
28	Bakhat Zada s/o Khanzada	G.T Road	32982
29	Haroon Khushi s/o Yousaf Khushi	-do-	101920
30	Qadeer Khan s/o Safeer Khan	-do-	31700
31	Muhammad Younas s/o Abdul Hali Khan	-do-	15210
32	Nasar Ahmed s/o Fazal Dad	-do-	26436
34	Widow Ahsanullah Qureshi	-do-	46728
35	Ghayasullah s/o Ahsanullah Qureshi	-do-	46728
36	Nahiem ul Haq-Sahid ul Haq	-do-	5446
37	Abdul Salam	-do-	33673
38	Sayed Nawaz Ali Shah	-do-	14484

39	Shokat Ali s/o Ghulam Sabir	G.T Road	29076
40	Javed Khan & Brothers Zafar Park	-do-	23248
41	Shakeel Ahmad s/o Muhammad Anwar	-do-	25564
42	Majid Rehman s/o Gohar Rehman	-do-	52556
43	Haji Haider Zaman s/o Ghulab	-do-	69744
44	Mehndi Zaman s/o Ali Bahadur	-do-	109594
45	Muhammad Zaman s/o Buland Khan	-do-	22133
46	Gul Ishtiaq s/o Hamayun Khan	-do-	95364
47	Ghulam Murtaza s/o Muhammad Aslam	-do-	65047
48	Ghulam Muhayad Din s/o Alaf Din	-do-	58120
49	Muhammad Nahiem & Wahied Khan	Railway Road	69540
50	Muhammad Asif – Muhammad Arif	-do-	38760
51	Ghulam Mustafa s/o Abdul Majeed	-do-	33005
52	Jamil ul Rehman	-do-	183639
53	Umar Farooq- Bilal Younas M.Qazafi	Sadar Bazar	32093
54	Mushtaq Ahmed	-do-	24115
55	Babar Zaman s/o Muhammad Akbar	-do-	46360
56	Rubab Kamran Widow M.Kamran	-do-	112797
57	Rehan Khan s/o Mir Afzal Khan	G.T Road	13482
58	Ijaz Khan etc.	-do-	39930
59	Liaqat Ali Khan	-do-	22248
60	Muhammad Ayaz s/o Shokat Ali	-do-	79844
61	Sajid Mehmood s/o Abdul Wahid	-do-	21594
62	Noor Muhammad Advocate flat # 2	-do-	67174
63	Jamil ul Rehman flat # 3	-do-	67040
64	Mirza Shokat # 4	-do-	71390
65	Safdar Zaman Khan # 5	-do-	64136
66	Sardar Abdul Ghafoor # 6	-do-	81384
67	Raja Yasir Ayaz Kayani Advocate # 7	-do-	95795
68	Nahim Ul Haq Advocate # 8	-do-	68472
69	Muhammad Afzal Khan # 9	-do-	84812
70	Syed Mehboob Shah # 11	-do-	83104
71	Muhammad Ashraf Hashmi # 12	-do-	47924
72	Raja Muhammad Zubair Advocate # 15	-do-	27797
73	Abdul Waheed & Azhar Advocate # 16	-do-	54184
74	Muhammad Shafiq s/o Hussan Din Sabzi Mandi Road	Sabzi Mandi Road	50979
75	Haji Mansar Khan	Sadar bazar	124587
76	Shokat Rehman	-do-	100324
77	Bakhat Sharwan s/o Shah Raza	-do-	38144
78	Amir Nawaz	-do-	129086

79	Tariq Khan s/o Khan Afsar	-do-	72444
80	Naveed Azmat s/o Aziz ur Rehman	Sir Syed Market	46852
81	Shakeel Ahmad & Brothers	-do-	66694
82	Abdul Wahab s/o Dad Muhammad	-do-	156952
83	Tanveer Ahmad & Brother	Circular Road Eastern	47472
84	Muqarab Khan s/o Akbar Khan	-do-	33957
85	Akbar Khan s/o Ayub Khan	-do-	37044
86	Muhammad Muneer Warsi & Sons	-do-	102048
87	Sath Abdul Hameed c/o Sath Khalid	-do-	175878
88	-do-	-do-	167456
89	Shakeel Ahmad s/o Sath Yaqoob	-do-	80708
90	Sath Abdul Hameed c/o Sath Khalid	-do-	114117
100	Haq Nawaz Khan	Circular Road Western	49008
101	Fiaz	-do-	63522
102	Pirzada Muhammad Nazir	Circular Road Western	78328
103	Amir Nadim s/o Malik Salkheen	-do-	48440
104	Muhammad Mineer Warsi	-do-	69640
105	Manzoor Qadir Khan	Post Office Road	55568
106	Hasrat Khan s/o Manzoor	Sarai Saleh Plaza	46080
107	-do-	-do-	95956
108	Muhammad Arshad s/o Makhan Dad	-do-	114090
	Total Amount		5,616,372

Annex-8
Para 1.3.2.3

Non imposition of Penalty

S#	Name of scheme	Estimated Cost	Date of commencement	Time Allowed	Required Date of Completion	Actual Date of Completion	Penalty @ 10% of E/C
DISTRICT ADP FOR THE YEAR 2017-2018							
1	Provision of Chairs for Community centre at street Choniyan & Daud Abad	0.10	22/03/2018	3 months	21/06/2018	05/10/2018	10,000
2	Provision of Sitting Chairs for whole community centres at Mankarai Road Haripur (C/O Naib Zilla Nazim).	0.10	22/03/2018	3 months	21/06/2018	05/10/2018	10,000
3	Pavement of streets / Streetlights U/C North Haripur	0.40	25/04/2018	3 months	24/07/2018	WIP	40,000
4	Provision of Water bores / WSS at Union Council Seria Niamat Khan	1.00	10/05/2018	3 months	09/08/2018	WIP	100,000
5	Const: of open well at village Talhad C/O Manawar Matloob S.Niamat Khan	0.25	10/05/2018	3 months	09/08/2018	WIP	25,000
6	Pavement of streets at D/W South Haripur	0.5	10/05/2018	3 months	09/08/2018	WIP	50,000
7	Installation of Water Bore at GGHS Bagra.	0.150	25/04/2018	3 months	24/07/2018	WIP	15,000
8	Provision of Water pressure pump in D/W Bagra	0.700	25/04/2018	3 months	24/07/2018	WIP	70,000
9	Pavement/ PCC	0.500	15/03/2018	2	14/05/2018	28/08/2018	50,000

	of street village Karlan.			months			
10	Provision of water bores in DW Bakka.	1.600	24/04/2018	4 months	23/08/2018	WIP	160,000
11	Pavement of streets in UC Central.	0.500	18/05/2018	3 months	17/08/2018	WIP	50,000
12	Provision of water bores in UC Central.	1.100	18/05/2018	3 months	17/08/2018	WIP	110,000
13	Const: of community centre at New Jora Pind.	2.000	30/03/2018	3 months	29/06/2018	WIP	200,000
14	Purchase of land for graveyard Street Rehmanabad Chohar Colony.	1.000	10/05/2018	3 months	09/08/2018	WIP	100,000
15	DWSS UC Dheenda.	0.700	10/05/2018	3 months	09/08/2018	WIP	70,000
16	Provision of pipeline in VC K/Bala.	1.000					100,000
17	PCC of Road / streets Union Council Ladermang.	1.000	03/08/2018	3 months	02/11/2018	WIP	100,000
18	M&R Works in Civil Dispensary at Teer (Balance Work,C/O Masood Shah)	0.300	16/04/2018	3 months	15/07/2018	10/10/2018	30,000
19	Pavement of streets /Path in D/W Kholian Bala.	1.700	03/08/2018	3 months	02/11/2018	WIP	170,000
20	Pavement of street at D/W S. N. Khan.	1.000	03/08/2018	3 months	02/11/2018	WIP	100,000
21	WSS at D/W South Haripur	2.200	10/05/2018	4 months	09/09/2018	WIP	220,000
22	Ext: WSS at U/C North Haripur	1.200	25/04/2018	4 months	24/08/2018	WIP	120,000
23	Sub Total (A)						1,900,000
Finance Minister Directives for the year 2017-2018							
24	Provison of 02 Nos. Water	0.300	30/03/2018	2 months	29/05/2018	WIP	30,000

	Bores in Union Council Panian.						
25	Provision of Bore & Pipeline at Dar Ul Alloom Mahrful Islam KTS	0.200	30/03/2018	2 months	29/05/2018	WIP	20,000
26	construction of open Well at Badohra U/c Ladermang	0.250	30/04/2018	2 months	29/06/2018	WIP	25,000
27	Construction of open well at village Darya Doga U/C Ladermang	0.150	30/03/2018	2 months	29/05/2018	WIP	15,000
28	Sub Total (B)						90,000
29	Grand Total (A+B)						1,990,000

Annex-9
Para 1.3.2.4

Excess payment over BOQ

S#	Name of Schemes	Estimated Cost	Approved Bid Cost	Payment	Excess Payment
1	Repair of Transformer at U/C Central, North & Sikanderpur.	1.50	1.155	1.725	0.57
2	Widening of Road & Construction of pre-cost wall of graveyard at Changi Bandi U/C Serai Saleh.	1.46	1.17165	1.46	0.288
3	Shingle road from Phula Gali to Chatu U/C Bandi Sher Khan.	1.00	0.5995	1.1765	0.577
4	Water Bore at U/C Shah Maqsood	2.00	1.444	2.0	0.556
5	Water Bore at U/C Serai Saleh	4.00	2.932	3.372	0.44
6	Water Bore at U/C Rehana	3.00	2.172	2.941	0.769
7	Water Bore at U/C Pandak.	2.00	1.508	2.0	0.492
8	Water Bore at U/C Darwesh	2.00	1.296	2.0	0.704
9	Water Bore at U/C South	2.00	1.444	2.0	0.556
10	Water Bore at U/C Central	2.00	1.542	2.0	0.458
11	Water Bore at U/C North	2.00	1.542	2.0	0.458
12	Water Bore at U/C Pind Hashim Khan.	1.50	1.116	1.5	0.384
	Total				6.252

Annex-10
Para 1.3.2.5

Non deduction of Sales Tax

S.No	Description	Item	Unit	Quantity	Rate	Total	Sales Tax
1	Water Bore at U/C Shah Maqsood	Motor china	No	16	25,000	400,000	68,000
2	Water Bore at U/C Serai Saleh	Motor china	No	25	25,000	625,000	106,250
3	Water Bore at U/C Rehana	Motor china	No	15	25,000	375,000	63,750
4	Water Bore at U/C Pandak.	Motor china	No	14	25,000	350,000	59,500
5	Water Bore at U/C Darwesh	Motor china	No	18	25,000	450,000	76,500
6	Water Bore at U/C South	Motor china	No	10	25,000	250,000	42,500
7	Water Bore at U/C Central	Motor china	No	10	25,000	250,000	42,500
8	Water Bore at U/C North	Motor china	No	8	25,000	200,000	34,000
9	Water Bore at U/C Pind Hashim Khan	Motor china	No	9	25,000	225,000	38,250
10	Water Bore at U/C Serai Saleh	Motor china	No	23	25,000	575,000	97,750
11	Water Bore at U/C Rehana	Motor china	No	2	25,000	50,000	8,500
12	Water Bore at U/C North	Motor china	No	10	25,000	250,000	42,500
13	Provision of 4 core cable at U/C Central & North.	19/83 cable	M	986.89	950	937,546	159,383
		37/83 cable	M	1250	1650	2,062,500	350,625
14	Provision of 4 core cable at U/C Pandak , Ali Khan & Serai Saleh.	19/83 cable	M	753.04	1700	1,280,168	217,629
		37/83 cable	M	115.24	1900	218,956	37,223
15	Provision of 4 core cable at U/C Mankarai , Shah Maqsood & south.	19/83 cable	M	1051.83	950	999,239	169,871
		37/83 cable	M	859.75	1650	1,418,588	241,160
16	Provision of 4 core cable at U/C Darwesh & Sikanderpur & Rehana	19/64 cable	M	950	950	902,500	153,425
		19/83 cable	M	1650	1650	2,722,500	462,825
17	Total						2,472,141

Annex-11
Para 1.3.2.6

Works without Rate Analysis

S.No	Description	Item	Unit	Quantity	Rate	Total
1	Water Bore at U/C Shah Maqsood	Motor china	No	16	25,000	400,000
2	Water Bore at U/C Serai Saleh	Motor china	No	25	25,000	625,000
3	Water Bore at U/C Rehana	Motor china	No	15	25,000	375,000
4	Water Bore at U/C Pandak.	Motor china	No	14	25,000	350,000
5	Water Bore at U/C Darwesh	Motor china	No	18	25,000	450,000
6	Water Bore at U/C South	Motor china	No	10	25,000	250,000
7	Water Bore at U/C Central	Motor china	No	10	25,000	250,000
8	Water Bore at U/C North	Motor china	No	8	25,000	200,000
9	Water Bore at U/C Pind Hashim Khan	Motor china	No	9	25,000	225,000
10	Water Bore at U/C Serai Saleh	Motor china	No	23	25,000	575,000
11	Water Bore at U/C Rehana	Motor china	No	2	25,000	50,000
12	Water Bore at U/C North	Motor china	No	10	25,000	250,000
13	Provision of 4 core cable at U/C Central & North.	19/83 cable	M	986.89	950	937,546
		37/83 cable	M	1250	1650	2,062,500
14	Provision of 4 core cable at U/C Pandak , Ali Khan & Serai Saleh.	19/83 cable	M	753.04	1700	1,280,168
		37/83 cable	M	115.24	1900	218,956
15	Provision of 4 core cable at U/C Mankarai , Shah Maqsood & south.	19/83 cable	M	1051.83	950	999,239
		37/83 cable	M	859.75	1650	1,418,588
16	Provision of 4 core cable at U/C Darwesh & Sikanderpur & Rehana	19/64 cable	M	950	950	902,500
		19/83 cable	M	1650	1650	2,722,500
Total						14,541,997

Annex-12
Para 1.4.3.2

Non imposition of Penalty

Name of schemes	Allocation	Contractor	Commencement	Completion	Penalty
City 1					
Improvement & repairing of street Liaquat Shah Moh: Asifabad.	344000	Javed Khan & Sons	28.11.2016	28/7 /2017	34400
Improvement and maintenance of street Bright school Moh: Khoo Naiabadi.	75000	Javed Khan & Sons	28.11.2016	28/7 /2017	7500
Improvement of water supply scheme Moh: Toheedabad.	40000	Javed Khan & Sons	28.11.2016	28/7 /2017	4000
Improvement of water supply scheme near petrol pump Moh: Babu.	363000	Javed Khan & Sons	28.11.2016	28/8 /2017	36300
Pavement of street Jander Moh: Asifabad.	65000	Javed Khan & Sons	28.11.2016	15/9/2017	6500
Pavement of street malik Abdur razzaq Moh: Asifabad.	221500	Javed Khan & Sons	28.11.2016	28/11/2017	22150
Pavement of street Moh: Khoo Naiabadi.	80500	Javed Khan & Sons	28.11.2016	28/7 /2017	8050
Boring of well 02 Nos at Moh: Babu Asifabad.	300000	Javed Khan & Sons	28.11.2016	28/8/2017	30000
Sub Total					148900
City 12					
Pavement of street Moh; Munafabad.	500000	Rafaqat Ellahi		NYS	50000
Pavement of street Noor Colony.	500000	Rafaqat Ellahi	13.12.2016	in progress	50000
Water Supply Scheme Noor Colony.	440000	Rafaqat Ellahi	10.08.2017	in progress	44000
Water Supply Scheme Moh; Azizabad.	468000	Rafaqat Ellahi	13.12.2016	in progress	46800
Sub Total					190800
City 3					
Pavement of street Moh Ferozabad	1,550,000		30/11/2016	23/11/2017	155000

Extension of water supply pipe line near No-2 school Moh: Ramzani.	165000	Javed Khan & Sons	30.11.2016	30/4/2018	16500
Extension of pipeline at Moh Chowki Police.	30000	Javed Khan & Sons	30.11.2016	10/10/2017	3000
Providing and fixing of pre-cast RCC drain cover at different street Moh: Ferozpora.	280000	Javed Khan & Sons	30.11.2016	30/4/2018	28000
Construction of drain near H/O Raja Khursheed Moh: Ferozpora.	200000	Javed Khan & Sons	30.11.2016	28/8/2017	20000
Pavement of different streets Moh Ramzani	275000	Javed Khan & Sons	30.11.2016	10/10/2017	27500
Sub Total					250000
Baldher					
Improvement of different streets Moh Taphla, Moh choei, Moh Muhammad Younais, Moh Gran, Moh Daari village Shorag & karlan	800000	S.Brother Construction	23.02.2017	15/1/2018	80000
Open Well Jamma Masjid Shorag.	200000	Syed Safder Rehman	23.02.2017	29/11/2018	20000
Boring Of Well 06 Nos.Moh Narrain,Moh Bada Bana,Moh Kasi,Moh Kattrian,Moh Barrain, village council Baldher	900000	Dewan Enterprises	23.02.2017	15/1/2018	90000
Sub Total					190000
Amgah Kala Katta					
Boring of HP kala Katta	1500000		5/12/2016	20/10/2017	150000
Pavement of streets chaprian etc	1000000		5/12/2016	17/11/2017	100000
Sub Total					250000
Rehana					
Boring of wells 6Nos in village Rehana	900000		8/3/2017		90000
Pavement of streets Rehana	500,000		8/3/2017		50000
providing & fixing of GI pipe VC Rehana	200,000		8/3/2017		20000

Sub Total					160000
Jitti pind					
Pavement of street with Nala and Grill	1950000		2/11/2016	29/9/2017	195000
Sub Total					195000
Malikyar					
Construction of drain/path/culvert Moh: Mughalabad village Malikyar.	430,000		13/02/2017	17/01/2018	43000
Sub Total					43000
Shah Maqsood					
boring of well 3Nos village Mera Shah Maqsood	450,000		9/2/2017	30/8/2017	45000
Boring of well Moh Soka	150,000		9/2/2017	30/8/2017	15000
const of open well Moh Soka	100,000		9/2/2017	30/8/2017	10000
pavement of different streets village Tanda Chowa	400,000		9/2/2017	13/7/2017	40000
Pavement of street shah maqsood mera toot	600,000		9/2/2017	22/11/2017	60000
pavement of different street village Mera Bira	300,000		9/2/2017	29/12/2017	30000
pavement of street Kohy Dheri	200,000		9/2/2017	4/12/2017	20000
Estimated providing and lying sewerage	200,000		9/2/2017	16/11/2017	20000
Sub Total					240000
Bagra 1					
Boring of well 7 Nos in different villages vc Bagra	1,400,000		28/3/2017	in progress	140000
Pavement of street house of Sajjad khan phase I	200,000		6/3/2013	in progress	20000
Pavement of street house of Sajjad khan phase II	200,000		6/3/2013	in progress	20000
Sub Total					180000
Sikandar Pur					
improvement of street/drain/culvert and	1,990,000		3/5/2017	6/3/2018	199000

steel cover for drain at Moh Masoom shah, Tarkhan Mohra, Masjid Tala Wali					
extension improvement of water supply scheme masoom shah, newabadi, Bhatta and Sobidara	500,000		19/6/2017	In progress	50000
Sub Total					249000
Grand Total					2096700