



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AIR	Audit & Inspection Report
APPM	Accounting Polices and Procedural Manual
AO M&R	Annual Ordinary Maintenance & Repair
BHU	Basic Health Unit
BOQ	Bill of Quantities
CPWA Code	Central Public Works Account Code
CVT	Capital Value Tax
DAC	District Accounts Committee
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
DHO	District Health Officer
DPR	Disable Person Rehabilitation
GBS	General Bus Stand
GFR	General Financial Rules
GHS	Government High School
GPS	Government Primary School
HRA	House Rent Allowance
KP PPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LG & RDD	Local Government & Rural Development Department
NC	Neighborhood Council
NPA	Non practicing Allowance
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PTC	Parents Teachers Council
RDA	Regional Directorate of Audit
TAC	Tehsil Accounts Committee
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administration
VC	Village Councils

Preface

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

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

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

The observations included in this Report have been finalized in the light of written replies of the departments. However, in a few cases certain departments did not submit written replies. DAC meetings were not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of four Local Governments namely Mardan, Swabi, Malakand and Buner.

The Regional Directorate has a human resource of 11 officers and staff with a total of 2794 person days. The annual budget amounting to Rs 12.835 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 Swabi are consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier- one the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The tier- two Town/Tehsil Municipal Administrations have one PAO for the administration. There are Four tehsil administrations in district Swabi. The tier- three Village and Neighborhood Council have one principal accounting officer for development funds of these councils. There are 160 NCs/VCs in district Swabi. In addition district Swabi has one development authority i.e. Swabi Development Authority and Secretary Local Governments Khyber Pakhtunkhwa is the PAO

a. Scope of audit

There are nine offices in District Government Swabi, four Tehsil Municipal Administrations, one AD LGE&RDD, 160 VCs/NCs out of which the accounts of 04 offices of district government, four TMAs, one AD LGE &RDD

and 16 VCs/NCs were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Swabi for the Financial Year 2017-18 was Rs 8,106.60 million against available budget of Rs 8991.90 million. Out of this, RDA Mardan audited an expenditure of Rs 2,314.778 million which, in terms of percentage, was 28.5% of auditable expenditure. The total expenditure of Four TMAs for the Financial Year 2017-18 was Rs 164.671 million against available budget of Rs 207.579 million. Out of this, RDA Mardan audited an expenditure of Rs 16.467 million which, in terms of percentage, was 10% of auditable expenditure. The total expenditure of AD LGE & RDD Swabi for the Financial Year 2017-18 was Rs 86.946 million against available budget of Rs 114.482 million. Out of this, RDA Mardan audited an expenditure of Rs 19.997 million which, in terms of percentage, was 23 % of auditable expenditure. The total expenditure of Swabi Development Authority for the Financial Year 2014-15 was Rs 18.562 million against available budget of Rs 18.562 million. Out of this, RDA Mardan audited an expenditure of Rs 4.269 million which, in terms of percentage, was 23 % of auditable expenditure.

The receipts of the District Government Swabi, for the Financial Year 2017-18 were nil as the receipts were collected in Provincial Account-I. The receipts of four TMAs for the Financial Year 2017-18 were Rs 345.905 million. Out of which Rs 69.181million were audited which in terms of percentage was 20 % of the auditable receipts. The total receipts of 16 VCs/NCs for the Financial Year 2017-18 were Rs 42.914 million. Out of which Rs 4.291 million were audited which, in terms of percentage, was 10% of auditable receipts. The total receipts of Development authority were Rs 6.698 million. Out of which Rs 6.698 million were audited which, in terms of percentage, was 100% of auditable receipts

The total expenditure of local governments of district Swabi for the financial year 2017-18 was Rs 8,376.77 million against the available budget of Rs 9,332.521 million. Out of this RDA Mardan audited an expenditure of Rs 2,355.511 million, which in terms of the percentage was 28% of auditable expenditure. The total receipts of the local governments of district Swabi were Rs

395.517 million. Out of this RDA Mardan audited receipts of Rs 80.170 million, which in terms of percentage was 20 % of the auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 192.149 million was pointed out during the audit. Out of the total recoveries pointed out, Rs 1.579 million was not in the notice of the executives before audit. However, Rs 0.455 million were recovered till finalization of this report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of Local Governments Swabi.

f. Key audit findings of the report

- i. Irregularities & Non-Compliance were noted in 33 cases amounting to Rs 1,437.209 million.¹
- ii. Weak Internal Control was noted in 26 cases amounting to Rs 191.547 million.²

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

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Deduction of taxes on supplies and contracts need to be ensured. .
- iv. 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. 1.2.1.1 to 1.2.1.21,1.3.1.1 to 1.3.1.6,1.4.1.1to 1.4.1.5 & 1.5.1.1
2. 1.2.2.1 to 2.1.2.1.16,1.3.2.1 to 1.3.2.7,1.4.2.1 to1.4.2.2 & 1.5.2.1

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	7	8,376.77	395.517	8,772.287
2.	Total formations in audit jurisdiction	348	8,376.77	395.517	8,772.287
3.	Total Entities (PAO) Audited	7	2,355.511	80.170	2,435.681
4.	Total formations Audited	27	2,355.511	80.170	2,435.681
5.	Audit & Inspection Reports	27	2,355.511	80.170	2,435.681

II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	1,437.209
3.	Weak Internal controls	191.547
4.	Others	-
	Total:	1628.756

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1.	Outlays Audited	351.327	661.533	395.517	1,027.304	2,435.681	3,005.49
2.	Amount Placed under Audit Observations /Irregularities of Audit	49.733	61.6	5.443	1511.98	1628.756	782.905
3.	Recoveries Pointed Out at the instance of Audit	19.081	5.343	5.443	162.282	192.149	172.626
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	0.455	0.455	0.956
5.	Recoveries Realized at the instance of Audit	-	-	-	0.455	0.455	0.956

IV: Table of Irregularities pointed out**(Rs in million)**

S. No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	1,437.209
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ³ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weaknesses of internal control systems.	191.547
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6.	Non-production of record	-
7.	Others, including cases of accidents, negligence etc.	-
	Total	1,628.756

V: Cost Benefit Ratio**(Rs in million)**

S.No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	2,435.681
2.	Expenditure on audit	2.5
3.	Recoveries realized at the instance of audit	0.455
	Cost-Benefit Ratio	5:1

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

CHAPTER-1

1.1 Local Governments

1.1.1 Introduction

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

District Swabi has four Tehsils i.e. Swabi, Razar, Lahor and Topi. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer (Finance), Tehsil Officer (Regulations) and Tehsil officer (Infrastructure).

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

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

recreation, parks, entertainment, passenger and freight transport and transit stations;

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

There is an Assistant Director Local Government Election & Rural Development Department and 160 VCs/NCs. Each VCs/NCs has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Swabi.

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

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of village and neighborhood councils

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

Functions and Powers of the Village Council or Neighborhood Council:

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

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

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

Functions and Powers of the Swabi Development Authority:

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	7993.17	7393.17	(600)	7.5
Non-salary	621.82	451.62	(170.2)	27.37
Developmental (A/C-IV)	-	-		0
Developmental (A/C-I)	376.91	261.81	(115.1)	30.53
Total	8991.90	8106.60	(885.3)	9.84
Receipts		Nil		

TMA

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess / (Saving)	%age
Salary	73.233	55.578	(17.65)	24
Non-salary	42.00	39.592	(2.407)	6
Developmental (A/C-IV)	92.346	69.500	(22.846)	25
Developmental (A/C-I)	-	-		0
Total	207.579	164.67	(42.909)	21
Receipts	739.852	345.905	393.947	53

AD LGE&RDD

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	31.669	31.239	(0.430)	1.3
Non-salary	14.282	8.8	(5.482)	38.38
Developmental (A/C-IV)	68.530	46.907	(21.623)	31
Developmental (A/C-I)	-	-	-	
Total	114.482	86.946	(27.535)	24
Receipts	42.914	42.914	-	-

Developmental Authority**(Rs in million)**

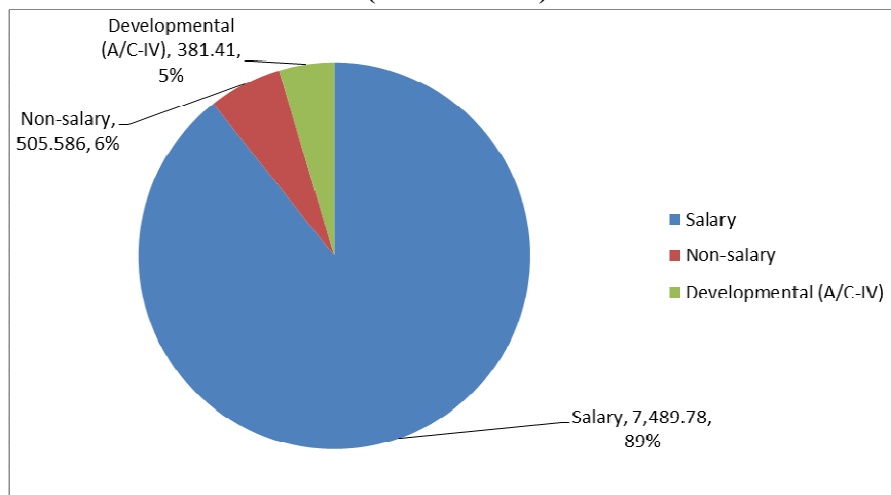
2014-15	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	9.794	9.794	-	
Non-salary	5.574	5.574	-	
Developmental (A/C-IV)	3.193	3.193	-	
Developmental (A/C-I)	0	0	-	
Total	18.562	18.562	-	
Receipts	6.698	6.698	-	

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

2017-18	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age
Salary	8,107.866	7,489.781	(618.085)	7.62
Non-salary	683.676	505.586	(178.09)	26
Developmental (A/C-IV)	540.979	381.41	(159.569)	29.49
Developmental (A/C-I)	0	0	-	
Total	9332.521	8376.777	(955.744)	10.24
Receipts	789.465	395.517	393.948	49.90

The savings of Rs 955.744 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

EXPENDITURE 2017-18
(Rs in million)



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

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of 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

1.2 District Government

1.2.1 Irregularities and Non-Compliance

1.2.1.1 Non-disbursement of land acquisition funds -Rs 21.639 million

According to part v section 31(1) of Land Acquisition Act 1894, “On making an award under section II, the Collector shall tender payment of the compensation awarded by him to the persons interested entitled thereto according to the award, and shall pay it to them unless prevented by some one or more of the contingencies mentioned in the next sub-section”.

Deputy Commissioner Swabi awarded land for “Construction of playground at GHS Zarobi Tehsil Topi District Swabi” for Rs 21,639,951 during the financial year 2015-16. The acquiring department transferred the land acquisition amount on 19th and 24th June 2014 but compensation of land was not paid to the owners till September 2018.

Non disbursement of land acquisition funds occurred due to weak financial control which resulted in blockage of funds and depriving the land owners of their due right.

When pointed out in August 2018, management stated that “despite repeated calling through different sources the concerned locals did not come for receiving their due”. Reply is not tenable as payment is made to the land owners before taking possession of land i.e. “Qabza Mosul”.

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

Audit recommends immediate disbursement of funds to the land owners and action against the person(s) at fault

AIR Para No.01 (2017-18)

1.2.1.2 Non-reconciliation of receipts and payments on account of land acquisition Rs 625.164 million

According to Para 89(4)(iii) of GFR the head of department / Accountant General will jointly be responsible for the reconciliation of figure given in the accounts maintained by head of department.

Deputy Commissioner Swabi transferred an amount of Rs. 625,163,964 to Tehsildars for payment to the land owners on account of land acquisition during financial year 2017-18. The Tehsildars did not maintain receipts and expenditure statements duly reconciled with DAO/Treasury under land compensation fund head. Thus, audit could not verify the payment of cost of land and other taxes for payment to different departments. Detail is as under:

S#	Name of scheme	Payment to Tehsildars (Rs)
1	Express Way (Ismail Shumali)	256,033,997
2	Express Way (Ismaila Junubi)	117,502,492
3	Express Way (Nazar)	77,492,152
4	Express Way (Dobian)	86,215,753
5	Express Way (Daulat)	74,566,000
6	Construction of GBS Topi	13,353,570
	Total	625,163,964

Non reconciliation of receipts and payments occurred due to lack of internal controls which resulted in unauthentic receipts and payments.

When pointed out in August 2018, management stated that detailed reply will be given after scrutiny of record. No progress in the matter was intimated till finalization of this reports

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

Audit recommends reconciliation of receipts and expenditure figures with the DAO/Treasury and action against the person(s) at fault.

AIR Para No.03 (2017-18)

1.2.1.3 Unauthentic/unjustified drawl of Rs 6.012 million

According to Para 96 of the GFR Vol.-I, 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.

During audit of the office of Deputy Commissioner Swabi for the financial year 2017-18, it was noticed that the local office drew Rs 6,012,588 out of designated bank account without any corresponding credit entry in the bank statement. Moreover, supporting documents were also not provided to authenticate the purpose of drawl. To quote one such irregular transaction; local office paid Rs 555,897 on 02.01.2018 out of designated bank account against deposit of Rs 455,897 causing over drawl of Rs 100,000. Detail as per Annexure-2.

Furthermore, the local office drew Rs 12,539,541 in cash from designated bank account instead of issuing cheques during FY 2017-18.

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

When pointed out in August 2018, management stated that “the account needs to be investigated and reply will be given afterword”. Reply was not tenable as no progress was shown till finalization of this report.

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

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

AIR Para No.07 (2017-18)

1.2.1.4 Unauthorized purchase of vehicle -Rs 6.200 million

According to austerity measures introduced by Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO-I/FD/5-8/2017-18 dated 01.07.2017, there shall be complete ban on purchase of vehicle.

During audit of accounts of Deputy Commissioner Swabi for the financial year 2017-18, it was noticed that 01 vehicle was purchased for Rs 6,297,980 for Deputy Commissioner Swabi. Audit held that the purchase of vehicle was irregular and unauthorized due to the following reasons.

1. No approval was obtained from Finance Department for relation of ban.
2. The vehicle was purchased for DC Swabi besides the fact the he was already allotted two vehicles with good condition.
3. Income tax @ 4% was not deducted on purchase of vehicle for Rs 251,919 (import documents was not produced)

Unauthorized purchase of vehicle occurred due to weak internal controls which resulted in violation of Government policy and loss to government.

When pointed out in August 2018, management stated that “the work CM has approved summary of relaxation where Secretary Finance and Secretary Administration recommended case for purchase for vehicle for Nazimeen etc”. Reply was not tenable as no documentary evidence was shown till finalization of this report.

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

Audit recommends recovery of income tax amount from the supplier besides fixing of responsibility for action against the person(s) at fault.

AIR Para No.08 (2017-18)

1.2.1.5 Irregular purchase of furniture, stationery and plant & machinery -Rs 3.068 million

According to KPPRA Procurement rules 2014, all purchases above Rs 100,000 shall be undertaken through open tendering. Such procurements shall be advertised in print media, appearing in at least in one National English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or PPRA's website.

Deputy Commissioner Swabi incurred expenditure of Rs 3,068,317 on account of purchase in various heads of accounts during financial year 2017-18 as per detail given below.

S. No	Head of Account	Supplier Name	Amount (Rs)
1	Furniture	Said karim furniture house	715,307
2	Stationery	Arshad Printers and publisher	750,170
3	Machinery & Equipment	Friends computers and IT services	1,602,840
Total			3,068,317

Audit noticed that the purchases were irregular due to the following observations/short comings.

- 1 The open tender system was not adopted to achieve economical rates. Instead the expenditure was incurred by splitting the amount.
- 2 All the items were purchased without any specification and inspection of the purchase committee.
- 3 Demand and issuance register was not maintained
- 4 Stock register was neither maintained nor shown to audit.
- 5 Purchases were made from single supplier throughout the year through quotations
- 6 Dates were not entered on bills

The irregular purchase of furniture occurred due to weak internal controls which resulted in violation of KPPRA Rules and uneconomic and unauthentic purchases.

When pointed out in August 2018, management stated that detailed reply will be given after scrutiny of record. No progress in the matter was intimated till finalization of this report.

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

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

AIR Para No.12 (2017-18)

1.2.1.6 Unauthorized payment on account of M&R Rs 5.00 million

According to amendments in the first schedule of the Khyber Pakhtunkhwa Act 2013 No XVIII vide notification No PA/Khyber Pakhtunkhwa/Bills/2017/17805 dated 24.05.2017, the Communication & Works and Public Health Engineering Department have been deleted from the list of Part-A “Devolved Offices” hence the said offices cannot perform as Drawing and disbursing officer for execution of their developmental works.

Deputy Commission Swabi paid Rs 5,000,000 on account of “AOM&R / special repair to all Govt: buildings except Health and education in District Swabi” through simple receipts to Communication and Works Department out of regular budget of Deputy Commissioner during financial year 2017-18. Audit held that the execution of M&R through C&W Department is irregular as per above notification. Moreover, expenditure statement/progress report regarding completion of scheme was not provided to authenticate the expenditure.

Unauthorized payment on account of M &R occurred due to weak financial control which resulted in violation of rules and unauthentic expenditure.

When pointed out in August 2018, management stated that “proper approval of all forums has been obtained. C&W has expert in building renovation etc. reply was not correct as the expenditure was incurred out of the regular budget of local office and was contrary to the above mentioned rules.

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

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

AIR Para No.14 (2017-18)

1.2.1.7 Non supply of medicine-Rs 1.027 million

According to serial 18 of the terms and conditions of contract deed under MMC Rules, the supply of goods ordered under this agreement shall be completed within one month by the supplier after receipts of the supply orders from the purchasing entity.

District Health Officer Swabi placed supply orders for the supply of medicines of Rs1,027,954 during financial year 2017-18 but the supplier failed to supply the medicine till date of audit i.e August 2018. The local office was required to get the supply completed or initiate appropriate action against the suppliers in accordance with the rules. Detail as per Annexure-3.

Non supply of medicine occurred due to weak internal control which resulted in risk of misappropriation and deprived the patients of the free medicine facility.

When pointed out in July 2018, management stated that reminders have been issued to suppliers for supply of medicines and penalty will be imposed. Reply was not tenable as no progress was shown till finalization of this report.

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

Audit recommends immediate completion of supply or initiate appropriate action against suppliers besides action against person(s) at fault.

AIR Para No.05 (2017-18)

1.2.1.8 Blockage of government money-Rs 65.928 million

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

District Health Officer Swabi issued supply orders of Rs 17,997,000 for purchase of 03 ambulances @ 5,999,000 for various health facilities during financial year 2017-18 but due to decision of the Selection & Rate Contracting Committee (S&RCC) the supply orders were cancelled and the amount was neither utilized nor surrendered to Government till August 2018 and still lying in the designated bank account. Moreover an amount of Rs 47,930,822 was allocated for purchase of machinery & equipment for various health facilities out of provincial ADP which was also neither utilized nor deposited into government.

Blockage of government money occurred due to weak internal and financial controls which resulted in blockage of government money. Detail as per Annexure-4.

When pointed out in July 2018, management stated that matter is under process with department regarding the payment of 2nd phase equipment. Reply is not valid as funds were not utilized for the said purpose and retained in designated bank account.

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

Audit recommends immediate deposit of non-utilized amount and action against the person(s) at fault.

AIR Para No.08 (2017-18)

1.2.1.9 Unauthorized advance payment to the contractor –Rs 7.40 million

According to Para 456 of CPWA Code, advance to contractors are, as a rule, prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

District Director Agriculture, Swabi paid Rs 7,400,000 to the contractor on account of installation of 30 high roof tunnels for growing off season vegetable” in District Swabi in advance vide cheque No1567124 dated 19.03.2018 during financial year 2017-18 whereas the work was not completed till September 2018.

Unauthorized advance payment occurred due to weak internal and financial controls, which caused violation of contract agreement, undue favor to contractor and risk of non-execution of scheme in time.

When pointed out in September 2018, management stated that the cheque No.1567126 was issued on 19.03.2018 but it was retained by the undersigned until completion of the scheme and handed over to contractor on 02.06.2018. Reply is not valid as payment was made in advance to contractor in violation of contract agreement.

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

Audit recommends to ensure completion of scheme besides action against the person(s) authorizing advance payment.

AIR Para No.02 (2017-18)

1.2.1.10 Unauthentic expenditure on construction of play area Rs 9.720 million and non-recovery of saving thereof -Rs 207,190

According to E&SE department Khyber Pakhtunkhwa letter No. M&E / ESRU /E&SE/Misc/2008-09/6530-50 dated 23.12.2008; the expenditure/accounts of PTC shall be subject to inspection by the functionaries of E&SE education department.

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

District Education Officer Male Swabi transferred Rs 9,720,000 on account of construction of play area for children to various schools @120,000 per school during financial year 2017-18. Audit held that the expenditure was irregular and unauthentic due to the following reasons.

1. Inspection was not conducted by the competent authority
2. Progress report was neither prepared nor shown to audit
3. Saving of Rs 207,190, made by 13 schools, was not deposited into government treasury and still lying in the designated bank account of concerned schools. (Detail as per Annexure-5).

Unauthentic expenditure occurred due to weak internal and financial controls which marred transparency in the utilization of funds.

When pointed out in August 2018, management stated that “inspection reports will be provided”. Reply is not valid as inspection report and progress report were not intimated to audit till finalization of this report.

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

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

AIR Para No.02 (2017-18)

1.2.1.11 Unauthentic expenditure of conditional grant Rs 76.787 million and non-deduction of income tax thereof Rs 7.678 million

According to Government of Khyber Pakhtunkhwa E&SE department letter No. SO (B&D)/1-6/budget/2017-18/C-G dated 01.11.2017, DEO concerned should keep all the authenticated record for monitoring and audit purpose. According to PTC Guide lines, the secretary PTC, on behalf of the council shall maintain the accounts of the receipts and expenditure in the prescribed format along with cash book and relevant record duly verified by the PTC members.

According to section 153(1)(c) Income Tax 2001, 10% Income Tax shall be deducted on execution of works contract (non-filer).

District Education Officer Male Swabi transferred Rs76,787,000 to the bank accounts of PTCs of various schools as construction of additional class rooms, group latrine, boundary wall and water supply during financial year 2017-18. The expenditure statement, progress/completion report related to the works along with supporting document such as cash book, bank statement, PC-1/TS, paid vouchers, APRs, stock register and other related record duly attested by the PTC members and the controlling officer, were not produced to audit for verification to ascertain quality and quantity of work. Hence huge amount was withdrawn from the government treasury and remained unverified. Moreover, income tax was also not deducted from the bills on developmental works causing loss of Rs7,678,700 to the government. Detail given below:-

S. No	Head of Account for Allocation	Amount (Rs)	Income tax @10%
1	Additional Class Rooms	58,400,000	5840000
2	Group Latrine	10,508,000	1050800
3	Boundary Wall	5,244,000	524400

4	Water Supply	220,000	22000
5	Electrification	20,000	2000
6	Structure Repair	2,395,000	239500
Total		76,787,000	7,678,700

Furthermore the amount was transferred without any need assessment

Unauthentic expenditure occurred due to weak internal controls which resulted in marring transparency in the utilization of PTC fund.

When pointed out in August 2018, management stated that matter will be referred to Finance Department for clarification. Reply is not valid as no progress was shown till finalization of this report.

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

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

AIR Para No.03 (2017-18)

1.2.1.12 Lapse of fund on account of purchase of land Rs 5.400 million

According to Para 95 of General Financial Rules Volume I, all anticipated saving should be surrendered well before close of financial year.

District Education Officer Male Swabi was received a sum of Rs 5,400,000 on account of purchase of land for 02 Schools in district Swabi during financial year 2017-18 but due to inefficiency of the management, the funds were lapsed.

Lapse of funds occurred due to weak internal and financial controls which resulted in depriving the students from the award money.

When pointed out in July 2018, management replied that “detailed reply will be given later on”. No progress in the matter was intimated till finalization of this report

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

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

AIR Para No.07 (2017-18)

1.2.1.13 Irregular withdrawal of money Rs 3.105 million

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

District Education Officer Swabi Male drew Rs 3,105,000 on account of best teachers and students awards through simple receipts during financial year 2017-18 and the amount was deposited in the designated bank account just to avoid the lapse of fund and was not disbursed till August 2018. Detail is given below:

S. No	Particular	Amount (Rs)
1	Best Male Teacher Award	1,890,000
2	Provision of awards for the top 16 position holders in the last SSC Annual Exam 2016	540,000
3	Provision of awards for the top 20 position holders in the Inter Exam 2016	675,000
Total		3,105,000

Irregular drawl of money occurred due to weak financial management which resulted in illegal retention of funds and risk of misappropriation.

When pointed out in August 2018, management stated that amount has been distributed among students. Reply is not valid as amount was deposited in designated bank account without any cogent reasons and no supporting regarding disbursement of funds was shown till finalization of this report.

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

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

AIR Para No.08 (2017-18)

1.2.1.14 Non recovery of illegal occupied schools

According to Para 23 of GFR Vol-1 every Govt. Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part or on the part of his subordinate staff.

During audit of the District Education Officer Male Swabi, it was observed that premises of the certain government schools are in illegal occupation of NGOs/locals. The local office failed to recover the partially illegal occupied schools from NGOs and locals. Detail given below

S. No	Name of School
1	Government High School Kala
2	Government Middle School Matra
3	Government Middle School Lyron
4	Government High School Parmoli
5	Government High School Sheikh Jana
6	Government High School Spenkani
7	Government Primary School Seri Utmainzai

Non recovery of illegal occupied schools occurred due to weak internal controls which resulted in loss to the government assets.

When pointed out in August 2018, management stated that “detailed reply will be submitted later on”. No progress in the matter was intimated till finalization of this report.

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

Audit recommends immediate recovery of schools premises from the illegal occupants and action against the person(s) at fault.

AIR Para No.17 (2017-18)

**1.2.1.15 Doubtful expenditure on purchase of science equipment’s-
Rs 1.762 million**

According to Para 23 of GFR Vol-1 every Govt. Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part or on the part of his subordinate staff.

District Education Officer Male Swabi transferred Rs 1,762,500 on account of purchase of science equipment to the principals of 14 schools during financial year 2017-18. During the scrutiny of detailed record of previous financial year (2016-17), it was observed that the same 14 schools were provided with science equipment worth Rs 1,400,000 while ignoring the rest of the schools in the district. Hence possibility of misappropriation cannot be ruled out. Detail as per Annexure-6.

Doubtful expenditure occurred due to weak internal and financial controls which resulted in suspected misappropriation of funds.

When pointed out in August 2018, management stated that detailed reply will be given later on. No progress in the matter was intimated till finalization of this report.

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

Audit recommends investigation in the matter for fixing responsibility against the person(s) at fault.

AIR Para No.19 (2017-18)

1.2.1.16 Unauthentic expenditure on construction of play area Rs 10.560 million and non-recovery of saving thereof-Rs 229,751

According to E&SE department Khyber Pakhtunkhwa letter No. M&E / ESRU/E&SE/Misc/2008-09/6530-50 dated 23.12.2008; the expenditure/accounts of PTC shall be subject to inspection by the functionaries of E&SE education department.

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

District Education Officer Female Swabi transferred Rs 10,560,000 on account of construction of play area for children to various schools @120,000 per school during financial year 2017-18. Audit held that the expenditure was irregular and unauthentic due to the following reasons.

4. Inspection was not conducted by the competent authority
5. Progress report was neither prepared nor shown to audit
6. Saving of Rs 229,751, made by 21 schools, was not deposited into government treasury and still lying in the designated bank account of concerned schools. (Detail as per Annexure-7).

Unauthentic expenditure occurred due to weak internal and financial controls which marred transparency in the utilization of funds.

When pointed out in August 2018, management stated that “inspection reports will be provided”. Reply is not valid as inspection report and progress report were not intimated to audit till finalization of this report.

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

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

AIR Para No.02 (2017-18)

1.2.1.17 Irregular expenditure on installation of solar system-Rs 2.320 million

According to PTC guidelines, detailed vouchers, cashbook etc will be maintained by the EDO/DO and inspection will be carried out by the inspection committee.

District Education Officer Female Swabi transferred Rs 1,270,000 and 1,050,000 on account of installation of solar systems to various schools during financial year 2016-17 & 2017-18. During scrutiny of record, following discrepancies were observed

1. Lump sum amount of Rs 160,000 (FY 2016-17) and Rs 175,000 (FY 2017-18) was transferred to schools without carrying any need assessment (Detail as per Annexure-8)
2. Most of the schools purchased solar system against prescribed specifications.
3. Inspection of solar system installed in schools was not carried out by the committee
4. Savings made by some schools were still lying in the designated bank account of schools.
5. Detailed record of all schools was not provided.

The irregular expenditure occurred due to weak internal and financial controls which resulted in wastage of public money.

When pointed out in August 2018, management stated that provincial Government will be informed about the distribution of amount for installation of solar system and inspection reports will be submitted. Reply is not valid as neither inspection report nor detailed position of savings and its deposit in treasury shown till finalization of this report.

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

Audit recommends investigation in the matter for fixing responsibility against the person(s) at fault.

AIR Para No.04 (2017-18)

1.2.1.18 Unauthentic expenditure of conditional grant Rs 84.480 million and non-deduction of income tax thereof Rs 8.448 million

According to Government of Khyber Pakhtunkhwa E&SE department letter No. SO (B&D)/1-6/budget/2017-18/C-G dated 01.11.2017, DEO concerned should keep all the authenticated record for monitoring and audit purpose. According to PTC Guide lines, the secretary PTC, on behalf of the council shall maintain the accounts of the receipts and expenditure in the prescribed format along with cash book and relevant record duly verified by the PTC members.

According to section 153(1)(c) Income Tax 2001, 10% Income Tax shall be deducted on execution of works contract (non-filer).

District Education Officer Female Swabi transferred Rs 84,480,000 to the bank accounts of PTCs of various schools as construction of additional class rooms, group latrine, boundary wall and water supply during financial year 2017-18. The expenditure statement, progress/completion report related to the works

along with supporting document such as cash book, bank statement, PC-1/TS, paid vouchers, APRs, stock register and other related record duly attested by the PTC members and the controlling officer, were not produced to audit for verification to ascertain quality and quantity of work. Hence huge amount was withdrawn from the government treasury and remained unverified. Moreover, income tax was also not deducted from the bills on developmental works causing loss of Rs8,448,000 to the government. Detail as per **Annexure-9**

Furthermore the amount was transferred without any need assessment

Irregular expenditure occurred due to weak internal controls which resulted in marring transparency in the utilization of PTC fund.

When pointed out in August 2018, management stated that matter will be referred to Finance Department for clarification. Reply is not valid as no progress was shown till finalization of this report.

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

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

AIR Para No.05(2017-18)

1.2.1.19 Doubtful expenditure on purchase of science equipment-Rs 1.575 million

According to Para 23 of GFR Vol-1 every Govt. Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part or on the part of his subordinate staff.

District Education Officer Female Swabi transferred Rs 1,575,000 on account of purchase of science equipment to the principals of 20 schools during

financial year 2017-18. During the scrutiny of detailed record of previous financial year (2016-17), it was observed that the same 20 schools were provided with science equipment worth Rs 2,000,000 while ignoring the rest of the schools in the district. Hence possibility of misappropriation cannot be ruled out. Detail as per Annexure-10.

Doubtful expenditure occurred due to weak internal and financial controls which resulted in suspected misappropriation of funds.

When pointed out in August 2018, management stated that detailed reply will be given later on. No progress in the matter was intimated till finalization of this report.

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

Audit recommends investigation in the matter for fixing responsibility against the person(s) at fault.

AIR Para No.06 (2017-18)

1.2.1.20 Lapse of Best Student Award funds Rs 2.790 million

According to Para 95 of General Financial Rules Volume I, all anticipated saving should be surrendered well before close of financial year.

District Education Officer Female Swabi received a sum of Rs 2,790,000 on account of purchase of laptops for best students of district Swabi during financial year 2017-18 but due to inefficiency of the management, the funds were lapsed.

Lapse of funds occurred due to weak internal and financial controls which resulted in depriving the students from the award money.

When pointed out in July 2018, management stated that “detailed reply will be given later on”. No progress in the matter was intimated till finalization of this report.

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

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

AIR Para No.08 (2017-18)

1.2.1.21 Irregular drawl of money -Rs 3.330 million

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

District Education Officer Swabi Female drew Rs3,330,000 on account of best teachers and students awards through simple receipts during financial year 2017-18 and the amount was deposited in the designated bank account just to avoid the lapse of fund and was not disbursed till August 2018. Detail is given below:

S. No	Particular	Amount (Rs)
1	Best Female Teacher Award	1,800,000
2	Provision of awards for the top 16 position holders in the last SSC Annual Exam 2016	540,000
3	Provision of awards for the top 26 position holders in the Inter Exam 2016	810,000
4	Best teachers and students award ceremony	180,000
Total		3,330,000

Irregular drawl of money occurred due to weak financial management which resulted in illegal retention of funds and risk of misappropriation.

When pointed out in August 2018, management stated that amount has been distributed among students. Reply is not valid as amount was deposited in designated bank account without any cogent reasons and no supporting regarding disbursement of funds was shown till finalization of this report.

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

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

AIR Para No.09 (2017-18)

1.2.2 Weak Internal Controls

1.2.2.1 Loss due to allowing Compulsory Land Acquisition Charges without due process of law Rs 81.543 million

According to Section 18(1) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court.

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

According to section 3(d) of the act, the expression of "Court" means Principal Civil Court of original jurisdiction, and includes the court of any Additional District Judge and any Civil Judge whom Provincial Government may appoint, by name or by virtue of his office, to perform concurrently with any such Principal Civil Court, all or any of the functions of the court under this Act, within any specified area.

Deputy Commissioner Swabi paid Rs 81,543,126 as 15% compulsory acquisition charges in addition to the compensation of land while acquiring land for different departments during financial year 2017-18. Audit holds that the Deputy Commissioner / Collector was not competent /authorized to allow 15 % Compulsory Acquisition charges. Only the Court of law could allow the said charges under section 23 (2) of the land Acquisition Act. Furthermore, the compulsory acquisition charges were allowed/paid at initial stage of land acquisition without written objection, obstructions, refusal or appeal regarding compensation of land by the land owner. Detail is as under:

S#	Name of scheme	Cost of the land (Rs)	15% compulsory charges (Rs)
1	Express Way (Ismail Shumali)	222,638,258	33,395,739
2	Express Way (Ismaila Junubi)	102,176,080	15,326,412
3	Express Way (Nazar)	67,384,480	10,107,672
4	Express Way (Dobian)	74,970,220	11,245,533
5	Express Way (Daulat)	64,840,000	9,726,000
6	Construction of GBS Topi	11,611,800	1,741,770
	Total	543,620,838	81,543,126

Allowing of Compulsory land Acquisition charges occurred due to weak internal controls which resulted in loss to Government.

When pointed out in August 2018, management stated that “according to section-3(D) of the act, the expression “collector means the principal civil court of original jurisdiction, unless the provincial government has appointed a special judicial officer to perform the functions of the court. Reply was not correct as the expression “court means an Additional District Judge is judge of Principal Civil Court of original jurisdiction”.

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

Audit recommends immediate stoppage of illegal practice and to effect recovery besides action against the person(s) at fault.

AIR Para No.02/DC/ (2017-18)

1.2.2.2 Non deposit of Capital Value Tax-Rs 12.236 million

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

Deputy Commissioner Swabi collected Capital Value Tax for Rs 12,236,208 from the acquiring departments while acquiring land during financial year 2016-17 but failed to deposit the CVT into government treasury under relevant head of account. Detail is as under:

S#	Name of scheme	Cost of the land (Rs)	15% compulsory charges (Rs)	Total	CVT 2% (Rs)
1	Express Way (Ismail Shumali)	222,638,258	33,395,739	256,033,997	5,120,680
2	Express Way (Ismaila Junubi)	102,176,080	15,326,412	117,502,492	2,350,050
3	Express Way (Nazar)	67,384,480	10,107,672	77,492,152	1,549,843
4	Express Way (Dobian)	74,970,220	11,245,533	86,215,753	1,724,315
5	Express Way (Daulat)	64,840,000	9,726,000	74,566,000	1,491,320
				Total	12,236,208

Non deposit of CVT to the concerned quarter occurred due to weak internal control which resulted in illegal retention of money and loss to Government.

When pointed out in August 2018, management stated that detailed reply will be given after scrutiny of record. No progress in the matter was intimated till finalization of this report.

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

Audit recommends immediate deposit of CVT under relevant head of account besides action against the person(s) at fault.

AIR Para No.04/DC/ (2017-18)

1.2.2.3 Non-deposit of stamp duty-Rs 6.118 million

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

Deputy Commissioner Swabi deducted Rs 12,236,208 as 2% stamp duty in the awards for acquisition of land during financial year 2017-18. Audit observed that only 1% of stamp duty was deposited into government treasury and the remaining amount 6,118,105(1%) remained un-deposited. Detail is given below:

S#	Name of scheme	Cost of the land (Rs)	deducted stamp duty 2% (Rs)	Deposited (Rs)	CVT 2% (Rs)
1	Express Way (Ismail Shumali)	256,033,997	5,120,680	2,560,340	2,560,340
2	Express Way (Ismaila Junubi)	117,502,492	2,350,050	1,175,025	1,175,025
3	Express Way (Nazar)	77,492,152	1,549,843	774,922	774,922
4	Express Way (Dobian)	86,215,753	1,724,315	862,158	862,158
5	Express Way (Daulat)	74,566,000	1,491,320	745,660	745,660
Total					6,118,105

Non-deposit of the stamp duty occurred due to weak financial control which resulted in loss to Government.

When pointed out in August 2018, management stated that detailed reply will be given after scrutiny of record. No progress in the matter was intimated till finalization of this report.

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

Audit recommends immediate deposit of stamp duty into the Government treasury and action against the person(s) at fault.

AIR Para No.06 /DC/(2017-18)

1.2.2.4 Non supply of Equipment of Rs 13.836 million, and non-imposition of penalty Rs 0.968 million

According to standard contract agreement and supply order, the supply must be made by the contractor/supplier within stipulated time period i.e. 30 days

for local and 90 days for imported; otherwise penalty @ 3% for 15 days delay and 7% for delay more than 15 days will be imposed.

DHO Swabi awarded contract of supply of imported equipments for Rs13,836,310 to different suppliers during financial year 2017-18. The suppliers were required to supply the equipments in the stipulated period of time i.e. 03 months from the date of issuance of supply order. However the equipments were not supplied till August 2018. Furthermore, penalty for Rs968,542 at the rate of 7% was required to be imposed for late supply which was not done.

Non supply of equipment's and non-imposition of penalty from the suppliers occurred due to weak internal controls which resulted in risk of misappropriation and loss to Government.

When pointed out in July 2018, management stated that penalty will be imposed when supply is completed. However, no progress was shown till finalization of this report.

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

Audit recommends immediate supply of equipment and recovery of the penalty from the suppliers for late supply besides action against person(s) at fault.

AIR Para No.01 (2017-18)

1.2.2.5 Overpayment due to inadmissible payment of sales tax- Rs 1.579 million

According to S/No 52 A of Table-1 of the 6th schedule of Sales Tax Act 1990, goods supplied to hospitals run by the Federal or Provincial Government are exempted from Sales Tax.

District Health Officer Swabi paid Rs 10,639,309 to various firms on account of supply of medical equipment for various subordinate health units

during 2017-18. The Sales tax invoices showed Sales Tax amount charged for Rs 1,579,536. Audit holds that being government hospitals, sales tax was not required to be charged in the price, as goods supplied to government hospitals are exempted from sales tax vide the above mentioned criteria. Detail is given below:

S. No	Name of supplier/Firm	Name of subordinate health unit	Bill Amount (Rs)	Sales tax charged (Rs)
1	M/S MirzaNiaz Muhammad & sons	Cat-D hospital YarHussain	3,060,504	444,698
2	MKJ associates	Supply of x-ray films for various hospitals Swabi	169,660	24,651
3	--do--	--do--	382,680	55,603
4	--do--	--do--	339,320	49,303
5	M/S Ihtisham	Supply of equipment for various hospitals	718,700	122,179
6	--do--	--do--	643,850	109,455
	M/S MirzaNiaz Muhammad & sons	Cat-D hospital Topi	5,324,595	773,647
Total			10,639,309	1,579,536

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

When pointed out in July 2018, management stated that suppliers have submitted sales tax invoices and they will be again asked to provide documents regarding payment of sales tax, otherwise recovery will be made from suppliers. However, no progress was shown till finalization of this report.

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

Audit recommends that the amount of sales tax needs to be recovered from the concerned supplier or person(s) at fault and deposited into Government treasury under proper head of accounts.

AIR Para No.02 (2017-18)

1.2.2.6 Irregular retention of sales tax, income tax, stamp duty and DPR-Rs 2.113

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

District Health Officer Swabi deducted Rs 346,800, Rs 723,235, Rs 997,458 and Rs 46,000 on account of sales tax, income tax, stamp duty and DPR respectively from various suppliers on purchase of machinery and equipment during financial year 2017-18 but the amount was not deposited into government treasury and still lying in the designated bank account. Detail as Annexure-11.

Irregular retention of sales tax occurred due to weak internal control which resulted in irregular retention of government revenues and loss to government.

When pointed out in July 2018, management stated that amount will be deposited through challan. Reply was not tenable as no progress was shown till finalization of this report.

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

Audit recommends immediate deposit of sales tax, Income tax, stamp duty and DPR amounts into government treasury and action against the person(s) at fault.

AIR Para No.03 (2017-18)

1.2.2.7 Overpayment due to allowing higher rates for equipment-Rs 1.734 million

According to the Procurement Cell Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 1807-1860/procurement-cell dated

12.06.2018, approved rate of “X-ray plant 500 MAH AC and battery operated inbuilt external AVR” was Rs 5,100,000 each.

District Health Officer Swabi overpaid Rs1,734,000 due to allowing higher rates on account of purchase of equipment for the item “X-ray plant 500 MAH” during financial year 2017-18 as per detail given below:

Name of supplier	Item Name	Quantity	Approved rate (Rs)	Paid rate (Rs)	Difference (Rs)	Over payment (Rs)
Matora Engineering corporation	X-Ray Plant 500 Mah	2	5,100,000	5,967,000	867,000	1,734,000

Overpayment occurred due to weak internal controls which resulted in loss to government.

When pointed out in July 2018, management stated that initially rate was 5,697,000 when payment was made for 02 X-ray plants. But DG Health procurement cell revised the rates later on. However, we are in correspondence with suppliers for recovery of amount. No recovery was made/shown till finalization of this report.

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

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

AIR Para No.07 (2017-18)

1.2.2.8 Non deduction of HRA and Conveyance Allowances – Rs 3.094million

According to Finance department letter No. FD/PRC/1-2/77 dated 16.05.1979 all Government servant not residing within their work premises, shall be allowed conveyance allowance.

District Health Officer Swabi allotted designated banglows/ quarters inside the health premises, to the staff of BHUs but HRA and Conveyance Allowance of Rs 1,037,388 and Rs2,056,584 respectively was not deducted from their salaries during financial year 2017-18. Detail as per Annexure-12.

Non deduction of HRA and Conveyance Allowance occurred due to weak internal and financial controls which resulted in loss to government.

When pointed out in July 2018, management stated that recovery will be made from officers/officials whose residence are fit to reside and not utilized for any other purpose. Reply was not tenable as no progress regarding recovery was shown till finalization of this report.

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

Audit recommends immediate stoppage of the HRA and Conveyance Allowances and recovery of overpayment, besides action against the person(s) at fault.

AIR Para No.10 (2017-18)

1.2.2.9 Non imposition of penalty on late supply of equipment- Rs 1.056 million

According to serial 18 (i) & (ii) of the terms and conditions of contract deed, upon delay of supply from 31-45 days, a lump sum penalty @ 3% and upon

delay of supply from 46 – 60 days, lump sum penalty @ 7% of the total amount of the supply order shall be levied.

District Health Officer Swabi issued orders for supply of machinery & equipment valuing Rs15,090,795 to various suppliers during financial year 2017-18 but they failed to supply the medicine in stipulated time. The department was required to impose and recover penalty for Rs1,056,356@ 7%, but failed to do so. Detail is as per Annexure-13.

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

When pointed out in July 2018, management stated that matter will be investigated and penalty will be recovered. Reply was not tenable as no progress regarding imposition and recovery of penalty was shown till finalization of this report.

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

Audit recommends imposition and recovery of penalty on late supply of equipment and deposited in to Government treasury besides action against the person(s) at fault.

AIR Para No.13 (2017-18)

1.2.2.10 Overpayment on account of Health Professional Allowance for Rs 1.805 million

According to Government of Khyber Pakhtunkhwa Finance department letter No. FD(SOSR-II) 8-18/2016 dated 07/01/2016, Health Practicing allowance will not be admissible during earned leave, study leave, and EOL except casual leave.

According to Accountant General Khyber Pakhtunkhwa letter No. Computer/HR-LAB/C/203 dated 04-08-2011 Para-iv states that Conveyance Allowance is not admissible to Government servants during leave period.

During financial year 2017-18, District Health Officer paid Rs1,805,061 on account of Health Professional and Conveyance Allowance to Doctors/other staff who proceeded on Earned Leave which were not admissible to them under the above rules. Detailed as per Annexure-14.

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

When pointed out in July 2018, management stated that recovery will be made from the concerned staff. Reply was not tenable as no progress regarding recovery was shown till finalization of this report.

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

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

AIR Para No.15(2017-18)

1.2.2.11 Un-authorized payment on account of Non Practicing Allowance Rs 0.972 Million

According to Government of Khyber Pakhtunkhwa Health department letter No. So (H)IV/1-9/78, NPA is allowed in the District and Tehsil Headquarters Hospitals.

During financial year 2017-18, District Health Officer Swabi paid Rs 972,000 on account of Non-practicing Allowance to various doctors performing

duty in BHUs and RHCs during 2017- 18.The payment was unauthorized as the said allowance is admissible at THQ and DHQ level hospitals only. Detailed as per Annexure-15.

Unauthorized payment of NPA occurred due to weak internal control which resulted in violation Government rules/orders and loss to government.

When pointed out in July 2018, management stated that recovery will be made where it is required. Reply was not tenable as no recovery was shown till finalization of this report.

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

Audit recommends immediate stoppage of the above allowance at BHU/RHC level and recovery from the concerned, besides action against the person(s) at fault.

AIR Para No.16 (2017-18)

1.2.2.12 Non imposition of penalty on late supply of furniture Rs 0.748 million

According to S.No 05(iii) of the terms and condition of the contract, 2% penalty per month on late quantity should be imposed and recovered from the bills if the contractor failed to deliver the furniture within stipulated period of time i.e. 30.06.2017

District Education Officer Male Swabi issued supply orders of furniture in March 2017 to supply furniture till 30.06.2017. The contractor failed to supply furniture within stipulated period of time. The DEO (Male) Swabi was required to impose penalty of Rs 748,275 on the contractor due to late supply of furniture within stipulated period of time. Detail as per Annexure-16.

Non imposition of penalty occurred due to weak internal controls which resulted in loss to government.

When pointed out in August 2018, management stated that “matter will be taken up with provincial Government”. Reply is not valid as no penalty was imposed till finalization of this report.

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

Audit recommends imposition of penalty and action against the person(s) at fault.

AIR Par No.01(2017-18)

1.2.2.13 Non deduction of Income Tax and Sales Tax-Rs 2.381 million

According to section 153(1)(c) Income Tax 2001, 10% Income Tax shall be deducted on execution of works contract (non-filer).

According to section 153(1)(a) Income Tax 2001, Income Tax @ 7.5% shall be deducted on supply of goods (non-filer) and according to section 3 of Sales Tax Act 1990, Sales Tax @ 17% shall be deducted on supply of goods.

District Education Officer Male Swabi transferred Rs9,720,000 under the head “Conditional Grants” for children toys and equipments/Play area during financial year 2017-18. Income Tax for Rs 729,000 @ 7.5% and Sale Tax for Rs1,652,400 @17% thereon was required to be deducted and deposited into the Government treasury but the local office failed to provide any evidence regarding collection and deposit of Taxes.

Non deposit of Income Tax and Sales Tax was due to lack of knowledge of tax law and managerial controls which resulted in loss to Government.

When pointed out in August 2018, management stated that detailed reply will be given after scrutiny of record.

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

Audit recommends deduction and depositing of Income Tax and Sales Tax into the Government treasury or produce evidence that tax has been deducted on the execution of the development schemes.

AIR Para No.03 (2017-18)

1.2.2.14 Irregular expenditure on installation of solar system Rs 21.525 million

According to PTC guidelines details vouchers, cashbook etc will be maintained by the EDO/DO and inspection will be carried out by the inspection committee.

District Education Officer Male Swabi transferred RsRs 21,525,000 on account of installation of solar systems to various schools during financial year 2016-17 & 2017-18. During scrutiny of record, following discrepancies were observed.

1. Lump sum amount of Rs 175,000 per schools transferred to schools without carrying any need assessment (Detail attached)
2. Most of the schools purchased solar system against prescribed specifications.
3. Inspection of solar system installed in schools was not carried out by the committee
4. Savings made by some schools were still lying in the designated bank account of schools.

5. Detailed record of all schools was not provided. Detail as per Annexure-17

The irregular expenditure occurred due to weak internal and financial controls which resulted in wastage of public money.

When pointed out in August 2018, management stated that provincial Government will be informed about the distribution of amount for installation of solar system and inspection reports will be submitted. Reply is not valid as neither inspection report nor detailed position of savings and its deposit in treasury shown till finalization of this report.

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

Audit recommends investigation in the matter for fixing responsibility against the person(s) at fault.

AIR Para No.04 (2017-18)

1.2.2.15 Non imposition of penalty on late supply of furniture -Rs 0.739 million

According to S.No 05(iii) of the terms and condition of the contract, 2% penalty per month on late supply should be imposed and recovered from the bills if the contractor failed to deliver the furniture within stipulated period of time i.e. 30.06.2017

District Education Officer Female Swabi issued supply orders of furniture in March 2017 to supply furniture till 30.06.2017. The contractor failed to supply furniture within stipulated period of time. The DEO (Female) Swabi was required to impose penalty of Rs739,301 on the contractor due to late supply of furniture within stipulated period of time . Detail as per Annexure 18.

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

When pointed out in August 2018, management stated that “matter will be taken up with provincial Government”. Reply is not valid as no penalty was imposed till finalization of this report.

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

Audit recommends imposition of penalty and action against the person(s) at fault.

AIR Para No.01 (2017-18)

1.2.2.16 Non deduction of Income Tax and Sales Tax-Rs 2.587 million

According to section 153(1)(c) Income Tax 2001, 10% Income Tax shall be deducted on execution of works contract (non-filer).

According to section 153(1)(a) Income Tax 2001, Income Tax @ 7.5% shall be deducted on supply of goods (non-filer) and according to section 3 of Sales Tax Act 1990, Sales Tax @ 17% shall be deducted on supply of goods.

District Education Officer Female Swabi transferred Rs 10,560,000 under the head “Conditional Grants” for children toys and equipments/Play area during financial year 2017-18. Income Tax for Rs792,000 @ 7.5% and Sale Tax for Rs1,795,200 @17% thereon was required to be deducted and deposited into the Government treasury but the local office failed to provide any evidence regarding collection and deposit of Taxes.

Non deposit of Income Tax and Sales Tax was due to lack of knowledge of tax law and managerial controls which resulted in loss to Government.

When pointed out in August 2018, management stated that detailed reply will be given after scrutiny of record. No progress in the matter was intimated till finalization of this report

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

Audit recommends deduction and depositing of Income Tax and Sales Tax into the Government treasury or produce evidence that tax has been deducted on the execution of the development schemes.

AIR Para No.03 (2017-18)

1.3 Tehsil Municipal Administrations Swabi/Lahor/Razar/Topi

1.3.1 Irregularities and Non-Compliance

1.3.1.1 Less deduction/ deposit of income tax Rs 2.974 million

According to Finance Act 2017 rate of withholding tax on contract under section 153 (1)(c) of the income tax ordinance is 12.5%.

During audit of the accounts record of TMA Lahor for the year 2017-18 it was noticed that income tax of Rs 250,000 was less deducted on account of auction of various receipts contracts. Detail is given below:

Name of contract	Auction amount (Rs)	Required Income Tax @ 12.5% (Rs)	Income tax deducted (Rs)	Difference (Rs)
GBS Ambar	1,005,000	125,625	100,500	25,125
Cattle fair Tordher	3,380,000	422,500	338,000	84,500
License fee	615,000	76,875	61,500	15,375
Total				125,000

Moreover income tax of Rs 2,599,269 was less deposited on accounts of civil works payment to various contractors. Detail is given below:

Description	Amount(Rs)
Payment as per statement reconciled by DAO	48,312,561
less security payment to contractors	3,214,319
Balance amount paid for developmental works	45,098,241
Income tax deducted @ 7.5%	3,382,368
Income tax deposited in to Government treasury	783,099
Difference (retained in PLA)	2,599,269

Similarly an amount of Rs 148,722 was less deposited on account of income tax on various purchases and Rs 101,105 was deducted on account of income tax from salary of employees, which was retained in designated bank account instead of depositing in to government treasury. Detail as per Annexure-19.

Less deduction/ deposit of income tax occurred due to weak financial control, which resulted in loss to the government.

When pointed out in November, 2018, management stated that the matter will be investigated and the income tax if necessary will be deposited into Government treasury. Reply is not tenable as no progress was shown till finalization of this report.

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

Audit recommends immediate deposit of income tax into Government treasury besides action against the person(s) at fault.

AIR Para No.01(2017-18)

1.3.1.2 Non submission of Accounts of Local Government by TMA Lahor –Rs 55.425 million

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

During Financial Year 2017-18, Tehsil Municipal Officer Lahor did not submit the accounts of receipts received from the Government and own resources amounting to Rs 55,425,476 for consolidation of receipts' accounts by DAO Swabi as required in the above quoted rules. Detail is given below:

Period	Particulars	Receipts (Rs)
2017-18	Own Receipts	45,393,476
	Government receipts	10,032,000
	Total	55,425,476

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

When pointed out in November, 2018, management stated that noted for future compliance and progress will be shown to next audit. Reply is not tenable as the accounts of the current year is not submitted to DAO for consolidation.

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

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

AIR Para No.02(2017-18)

1.3.1.3 Non submission of Accounts of Local Government by TMA Swabi –Rs 115.578 million

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

During Financial Year 2017-18, Tehsil Municipal Officer Swabi did not submit the accounts of receipts recovered from the Government and own resources amounting to Rs 115,578,433 for consolidation of receipts' accounts by DAO Swabi as required in the above quoted rules. Detail is given below:

S. No.	Particulars	Amount (Rs)
1.	Receipts from own Source	120,332,127
2.	Receipts from Government	12,768,000
	Total	133,100,127

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

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

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

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

AIR Para No.02 (2017-18)

1.3.1.4 Non submission of Accounts of Local Government by TMA Razar –Rs 98.446 million

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

During Financial Year 2017-18, Tehsil Municipal Officer Razar did not submit the accounts of receipts recovered from the Government and own resources amounting to Rs 98,446,841 for consolidation of receipts' accounts by DAO Swabi as required in the above quoted rules. Detail is given below:

Period	Particulars	Receipts (Rs)
2017-18	Own Receipts	79,219,841
	Government receipts	19,227,000
	Total	98,446,841

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

When pointed out in November, 2018, management stated that all the income and expenditure of the PLA reconciled with DAO at the end of each month. Reply is not tenable as local office failed to submit accounts of Government and local receipts to DAO for consolidation.

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

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

AIR Para No.01 (2017-18)

1.3.1.5 Non submission of Accounts of Local Government by TMA Topi – Rs 58.933 million

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

During Financial Year 2017-18, Tehsil Municipal Officer Topi did not submit the accounts of receipts recovered from the Government and own resources amounting to Rs 58,933,157 for consolidation of receipts' accounts by DAO Swabi as required in the above quoted rules. Detail is given below:

S. No.	Particulars	Amount (Rs)
1.	Receipts from own Source	47,091,157
2.	Receipts from Government	11,842,000
Total		58,933,157

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

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

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

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

AIR Para No.01 (2017-18)

1.3.1.6 Unauthentic expenditure on account of solar lights -Rs 17.5 million

According to Khyber Pakhtunkhwa Public Procurement Regularity Authority Letter No. KPPRA/M&E/Suggestion / 4-16/2014-15/537 dated 22-5-2015, the departments may rationalize the cost estimates after careful market analysis for non-schedule items by bringing them down for justification and matching to the market rates.

During audit of the accounts record of TMA Topi for the year 2017-18 it was noticed that expenditure of Rs 17,500,000 was incurred on account of installation of solar lights. The expenditure is held unauthentic as all the items were non-schedule for which no rate analysis was carried out in order to ascertain prevailing market rate. Detailed below:

S No.	Name of work	Expenditure (Rs)
1	Installation of solar lights at yar Hussain east & west	15,000,000
2	Installation of solar lights at sard china	2,500,000
Total		17,500,000

Unauthentic expenditure occurred due to weak financial control which resulted in risk of costly procurement.

When pointed out in November, 2018, management stated that record will be checked and progress will be shown to audit. Reply is not tenable as no progress was intimated to audit.

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

Audit recommends probe into the matter and action against the person at fault.

AIR Para No.05 (2017-18)

1.3.2 Weak Internal Controls

1.3.2.1 Non deduction/less deposit of income tax- Rs 4.914 million

According to section 153(1) a of the Income Tax Ordinance 2001, income tax @ 7.5% on the supply of goods should be charged and according to section 153(1) (c) of the income tax ordinance income tax @ 12.5 should be deducted in case of non-filer contractor.

During audit of the accounts record of TMA Swabi for the year 2017-18 it was noticed that income tax of Rs 1,347,873, on account of 30% share to land owners of General Bus Stand Swabi, was not deducted from their payments as per details below:

Total income (Rs)	30% share (Rs)	15% income tax (Rs)
29,952,740	8,985,822	1,347,873

Moreover income tax of Rs 3,156,254, deducted from the contractors of civil works, was not deposited into government treasury. Detail is given below:

Description	Amount (Rs)
Payment as per statement reconciled by DAO out of PLA	82,268,815
Less payment made on account of pay (out of Octroi share)	12,768,000
Balance amount paid for development works	69,500,815
Income tax deducted @ 7.5%	5,212,562
Income tax deposited in to Government treasury	2,056,308
Difference (retained in PLA)	3,156,254

Similarly income tax of Rs 329,564 was less deducted from the contractor of repair of transformer and Rs 80,825 was less deducted on account of income tax from suppliers on supply of various items during the year 2017-18. Detail as per Annexure-20.

Non-deduction/less deposit of income tax occurred due to weak financial control, which resulted in loss to government.

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

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

Audit recommends immediate deposit of income tax into Government treasury besides action against the person(s) at fault.

AIR Para No.01 (2017-18)

**1.3.2.2 Non Imposition of penalty on late completion of work–
Rs 1.035 million**

According to Clause-5 of the terms and condition of the contract agreement, a penalty up to 10% of the estimated cost should be imposed on contractors who fail to complete the work in due time.

Tehsil Municipal Officer Swabi during the year 2017-18 failed to impose and recover penalty of Rs 1,035,300 on late completion of work in various developmental schemes. Detail is given below:-

S. No	Name of scheme	Estimated cost (Rs)	Date of work order	Required date of completion	Actual date of Completion	Delay	10% penalty (Rs)
1	Sanitation scheme at UC Manari Bala	853,000	24-01-18	24-06-18	11-10-18	4 months	85,300
2	PCC road at U/C Beka	3,000,000	24-01-18	24-06-18	In progress up to date of audit	10 months	300,000
3	PCC Road at U/C Torder-2	3,500,000	24-01-18	24-06-18	In progress up to date of audit	10 months	350,000
4	PCC road at U/C Jehangira	3,000,000	24-01-18	24-06-18	In progress up to date of audit	10 months	300,000
Total							1,035,300

Non imposition of penalty occurred due to weak internal control, which resulted in loss to the exchequer.

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

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

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

AIR Para No.03 (2017-18)

1.3.2.3 Non-deduction of sales tax on services- Rs 1.317 million

According to S No. 31 of Govt. of Khyber Pakhtunkhwa Finance Act 2013, 15 % sales tax is chargeable on contract services rendered by the contractors of electro-mechanical works.

During audit of Tehsil Municipal Administration Swabi for the year 2017-18, it was noticed that the TMA failed to deduct sales tax of Rs 1,317,000 on electro-mechanical services rendered by the following contractors.

Name of contractor	Contract cost (Rs)	15% sales tax (Rs)
Zeeco pumps	5,000,000	750,000
Zeeco pumps	3,000,000	450,000
Zarwali Khan	780,000	117,000
Total		1,317,000

Non deduction of sales tax occurred due to weak financial control, which resulted in loss to the government.

When pointed out in November, 2018, management stated that 15 % tax if due as per rules will be recovered and will be shown to Audit. Reply is not tenable as rules are clear in the matter and the local office failed to deduct and deposit sales tax into Government treasury.

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

Audit recommends immediate recovery of sales tax from the contractors and action against the person at fault

AIR Para No.07 (2017-18)

1.3.2.4 Loss due to non-collection of rent of shops Rs- 5.443 million

According to clause 6 of the agreement between TMA and land owner of GBS Swabi, the land owner will build shops within the premises of bus stand and the income will be distributed between the parties with the ratio of 70% and 30% respectively and the administration will rest with the TMA.

During audit of the accounts record of Tehsil Municipal Administration Swabi for the year 2017-18, it was noticed that six shops were constructed by the land owner in the GBS Swabi in the year 2000. It was observed that income of the shops for Rs 5,443,200 is taken by the land owner and no amount was deposited to TMA. Moreover administration of the shops is also taken by the land owner and the local office failed to take any action against the land owner. Detail is given below:

Numbers of shops	Current monthly market rent/shop (Rs)	Monthly rent (Rs)	Yearly rent (Rs)	Total rent for the last 18 years (Rs)	70% TMA Share (Rs)
6	6,000	36,000	432,000	7,776,000	5,443,200

Non collection of rent occurred due to weak internal control, which resulted in loss to the TMA.

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

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

Audit recommends probe in the matter for action against the contractors and person at fault.

AIR Para No.08 (2017-18)

1.3.2.5 Non-deduction/Less deduction of Government taxes- Rs 925,750

According to S No. 31 of Govt. of KP Finance Act 2013, 15 % sales tax is chargeable on contract services rendered by the contractors of electro-mechanical works.

According to Finance Act 2017, rate of withholding tax on contract under section 153 (1)(c) of the income tax ordinance is 12.5%

During audit of Tehsil Municipal Administration Razar for the financial year 2017-18 it was noticed that the TMA failed to deduct sales tax of Rs 600,000 on electro-mechanical services rendered by contractor for the work of repair of transformers with the cost of Rs 4,000,000.

Similarly, professional tax of Rs 32,000 was not deducted and income tax of Rs 293,000 was less deducted from contractors of local receipts contracts. Detail is given below:

Name of contract	Bid amount(Rs)	Income tax required @ 12.5%	Income Tax deducted @ 10%	Difference (Rs)	P. Tax (Rs)
GBS Yar Hussain	1,550,000	193,750	155,000	38,750	7,000
GBS KSK	10,200,000	1,275,000	1,020,000	255,000	25,000
Total				293,750	32,000

Non/less deduction of government taxes indicated weak financial control, which resulted in loss to the government.

The irregularity was pointed out in November, 2018, management did not respond to audit observation.

Audit recommends immediate recovery of government taxes from the contractors and action against the person at fault.

AIR Para No.02 &04(2017-18)

1.3.2.6 Non Imposition of penalty for late completion of work–Rs1.190 million

According to Clause-6 of the terms and condition of the contract agreement, a penalty up to 10% of the estimated cost should be imposed on contractors who fail to complete the work in due time.

Tehsil Municipal Officer Razar during the year 2017-18 failed to impose and recover penalty of Rs 1,190,004 on late completion of works in various developmental schemes. Detail is given below:

S. No	Name of scheme	Estimated cost (Rs)	Date of work order	Required date of completion	Actual date of Completion	Delay	10% penalty(Rs)
1	Constt: of Janazgah at u/c Shiek Jana	3,500,000	30-06-17	30-06-18	In progress	1 year	350,000

2	Installation of hand pumps at UC Razzar	4,000,000	31-07-17	30-04-18	In progress	2 months	400,000
3	Sanitation Scheme at U/C Asota	3,500,000	04-07-17	30-06-18	In progress	1 year	350,000
4	Sanitation scheme at U/C turlandi	4,900,000	13-07-17	13-03-18	In progress	3 months	4,90,000
Total							1,190,004

Non imposition/recovery of penalty occurred due to weak internal control, which resulted into loss to the exchequer.

The irregularity was pointed out in November, 2018. Management stated that matter will be investigated and reply will be given very soon. No reply was furnished by the department till finalization of this report.

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

AIR Para No.06 (2017-18)

1.3.2.7 Non-deposit/less deduction of income tax- Rs 2.924 million

According to Finance Act 2017 rate of withholding tax on contract under section 153 (1)(c) of the income tax ordinance is 12.5%.

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

During audit of the accounts record of Tehsil Municipal Administration Topi for the year 2017-18 it was noticed that TMA deducted income tax of Rs 2,358,750 from various contractors but the amount was not deposited into the government treasury. Furthermore, income tax of Rs 566,125 was less deducted from contractors of local receipts contracts. Detail as per Annexure-21.

Less deduction/ non-deposit of income tax indicated weak financial control which resulted in loss to the government.

When pointed out in November, 2018, management stated that action will be taken after consulting the record and progress will be shown to audit. Reply is not tenable as the record is available in the office and the amount was required to be deposited in government treasury.

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

Audit recommends recovery/ deposit of the tax amount in to Government treasury and action against the person at fault.

AIR Para No.02(2017-18)

1.4 AD LGE&RDD and VC/NCs Swabi

1.4.1 Irregularities and Non-Compliance

1.4.1.1 Non-submission of Accounts of Local Government by VCs/NCs–Rs 42.915 million

According to Section 36(2)(c)&(d) read with Section 36(3) of Local Government Act 2013, the Village Accountant shall maintain the accounts of Village Council, Neighborhood Accountant shall maintain the accounts of Neighborhood Council and submit to DAO concerned for consolidation of the accounts of local Governments in the district separately for receipts from the Government and local resources and send a copy to Government, Accountant General and Nazim.

During financial year 2017-18, 16 Secretaries Village Councils of District Swabi did not submit the account of receipts from the Government and local resources of Rs 42,914,650 for consolidation of receipts' accounts by DAO Swabi as required above. Non compilation of receipts accounts caused non-reflection/unfair view of the financial information, which needs justification. Detail as per Annexure-22.

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

The irregularity was pointed out in December 2018. The management stated that detailed reply will be given after scrutiny of record. No reply was furnished till finalization of this report.

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

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

**AIR Para No # 01,01,01,01,01,01,101,01,01,01,01,01,01,01 & 01
(2017-18)**

1.4.1.2 Irregular expenditure without pre-audit –Rs 53.740 million

According to Section 36(2)(e) of Local Government Act 2013, all the payments from the respective funds shall be pre-audited by Village Accountant in case of village council and neighborhood accountant in case of neighborhood council

During financial year 2017-18, 16 Secretaries Village Councils District Swabi incurred operational and development expenditure of Rs 53,740,005 under various heads of accounts. However, pre-audit of the expenditure was not conducted as required above. Hence expenditure was irregular and needs justification. Detail at Annexure-23.

Expenditure without pre audit occurred due to weak financial controls, which caused unauthorized payment.

The irregularity was pointed out in December 2018. The management stated that no sanctioned post of Village Accountant is available and now pre audit is started by Local Fund Audit in financial year 2018-19. Reply of the department is not tenable as the payments were made without pre audit as required under LGA 2013.

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

Audit recommends to implement section 36(2)(e) of Local Government Act 2013 in letter & spirit and to initiate action against the person(s) at fault.

AIR Para # 04,04,03,03,04,03,03,04,03,04,03,03,03 & 04 (2017-18)

**1.4.1.3 Irregular expenditure without Technical Sanction
Rs- 29.447 million**

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

During financial year 2017-18, 09 Secretaries Village Councils District Swabi executed various development schemes of Rs 29,447,263, but the schemes were not technically sanctioned by the competent authority, which is violation of rules. Detail at Annexure-24.

Irregular expenditure occurred due to weak financial control, which compromised standard quality and economy of executed works.

The irregularity was pointed out in December 2018. The management stated that detailed reply will be given after scrutiny of record. No reply was furnished till finalization of this report.

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

Audit recommends obtaining of technical sanctions and action against the person(s) authorizing execution/payment without technical sanction.

AIR Para # 07,05,04,05,05,05,05,04 & 5 (2017-18)

**1.4.1.4 Blockage of government money due to non-execution of works
–Rs 1.912 million**

According to Para 17(1) of Khyber Pakhtunkhwa Village Council Budget Rules 2016, all ADP project shall be completed within financial year for which the budget is appropriated and shall not be extended to next financial year.

During financial year 2017-18, it was noticed that a sum of Rs 1,912,500 as development fund was unspent by the village council Kalu Khan III. The amount was not utilized in relevant financial year and was blocked

Non utilization of funds occurred due to weak internal controls, which resulted in deprivation of public from the benefits of the schemes and loss to Government.

The irregularity was pointed out in December 2018. The management stated that no blockage of fund was made the funds will be utilized in next financial year. Reply of the department was not tenable as the funds remained unutilized during financial year 2017-18.

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

Audit recommends immediate utilization of fund in execution of development schemes and action against the person(s) at fault.

AIR Para # 04 (2017-18)

1.4.1.5 Unauthentic cash payment –Rs 1.095 million

According to Para 4.6.13 of APPM, all payments will be made by cheque, transfer or direct debit unless otherwise authorized by the Accountant General.

During audit of payments record of Assistant Director LGE&RDD Swabi for the financial year 2017-18, it was noticed that Rs 1,094,801 was shown paid

in cash for various activities instead of issuing cross cheques, thus violating rules and standing instructions and rendering the payments unauthentic.

The irregularity occurred due to weak internal controls which resulted in risks associated with cash handling and un-transparent payments.

The irregularity was pointed out in December 2018. The management stated that detailed reply will be given after scrutiny of record. No reply was furnished till finalization of this report.

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

Audit recommends fixation of responsibility for action against the person (s) at fault and implement payments through cross cheques.

AIR Para # 01 (2017-18)

1.4.2 Weak Internal Controls

1.4.2.1 Non-imposition of penalty for non-completion of works – Rs 2.456 million

According to work orders issued to contractors and Clause 2 of the Contractor Agreements, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

During financial year 2017-18, 09 Secretaries Village Councils District Swabi awarded a various schemes of Rs 24,561,180 to a contractor. The contractor did not complete the scheme within stipulated period of time whereas the Secretary Village Council did not impose penalty of Rs 2,456,118 on the contractors for non-completion of works. Details as per Annexure-25.

Non completion of work and non-imposition of penalty occurred due to weak internal controls, which resulted in depriving the community from the benefits of development schemes and caused loss to the Council.

The irregularity was pointed out in November 2018. The management stated that detailed reply will be given after checking of record. No progress was shown till finalization of this report.

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

Audit recommends immediate completion of development schemes, recovery of penalty from the contractors, and action against the person(s) at fault.

AIR Para # 06,04,05,06,04,05,05,04 & 05 (2017-18)

1.4.2.2 Non deposit of Bank profit into Government treasury – Rs 1.788 million

Finance Department Khyber Pakhtunkhwa Peshawar vide letter No. 2/3-(F/L)/FD/2007-08/vol-IX dated 10.02.2014, has allowed sanction of bank accounts in commercial banks for various departments/autonomous/corporation in KP and directed that such accounts may be converted into PLS mode and profit earned may be deposited into government treasury under the relevant head of account not later than a week when declared by the bank.

During financial year 2017-18, 15 Secretaries Village Councils District Swabi received bank profit of Rs 1,778,233 which was required to be deposited into government treasury. However, the same was not done. Details as per Annexure-26

Non deposit of profit into government treasury occurred due to weak internal controls, which caused loss to exchequer.

The irregularity was pointed out in December 2018. The management stated that guidance will be obtained from DG LGE&RDD. No progress was shown till finalization of this report.

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

Audit recommends to deposit bank profit into Government treasury and to initiate action against the person(s) at fault.

AIR Para # 03,02,02,02,02,02,02,02,03,02,03,02,02,02 & 03 (2017-18)

1.5 Swabi Developmental Authority

1.5.1 Irregularities and Non-Compliance

1.5.1.1 Whereabouts of investment -Rs 12.00 million

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

During scrutiny of investment record, it was noticed that fund to tune of Rs. 12.00 million was invested in shape of TDRs on 09.04.2013 for a period of one year with half yearly profit with Bank of Khyber Mardan. Audit observed the following:

1. Quotations were called in District Mardan only from BOK ignoring other banks in the district, whereas, BOK Swabi was ignored in calling quotation
2. Approval of the competent authority was not available on record
3. The Date of maturity was 09.04.2014, however, the encashment of TDRs in question and where about was not known to audit. Hence, possibility of misappropriation could not be ruled out.

Unauthorized investment and where about of encashment was due to weak financial controls, which caused in loss to Authority

When pointed out in April 2016, management stated that detail reply would be furnished after scrutiny of record. No reply was submitted till finalization of this report.

Request for convening of DAC meeting was made in May, 2016. However, DAC meeting was not convened till finalization of this report.

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

AIR Para No.10 (2014-15)

1.5.2 Weak Internal Controls

1.5.2.1 Non recovery of non- user charges –Rs 11.497 million

According to PD SDA letter No, 1478-81/SDA/Accounts/dated 18-10-2012 Non user charges at prescribed rate will be collected from the allottee of Shahmansoor Town.

Project Director Swabi Development Authority, Swabi failed to recover the non-user charges amounting to Rs 11,496,500 from the allottees of Shah Mansoor town as per detailed below:

Category	No.of Plots	Constructed plots	Non constructed plots	Rate (Rs/plot)	Amount (Rs)
1 Kanal	355	13	342	8,000	2,736,000
10 Marla	580	26	554	6,000	3,324,000
7 Marla	209	11	198	5,000	990,000
5 Marla	725	13	712	3,500	2,492,000
3 Marla	57	-	342	3,500	2,736,000
					12,278,000
Less recovered amount					781,500
Balance Amount					11,496,500

Non recovery of non-user charges was due to weak financial control, which resulted in loss to authority.

When pointed out in April 2016, management stated that the matter would be taken up and progress will be shown to audit. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in May, 2016. However, DAC meeting was not convened till finalization of this report.

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

AIR Para No.09 (2017-18)

**Annexures
Detail of MFDAC Paras**

Annexure-1

DHO			
S. No	AIR No	Caption	Amount in Millions
1	04	Irregular payment on account of Doctor Share	1.133
2	06	Non imposition of penalty on non-supply/late supply of medicines	0.094
3	09	Non deduction of Income Tax on purchase of medicines	0.578
4	11	Less deposit of OPD receipt	1.495
5	12	Unjustified closing balance in bank account	12.655
6	14	Unauthentic expenditure on account of purchase of machinery and equipment	99.726
7	16	Unauthorized payment on account of Non Practicing Allowance	0.972
8	17	Less recovery of OPD Receipts	0.179
9	18	Non recovery of pay & allowances from the absent staff	0.074
10	19	Lapse of funds	10.601
DC			
11	7	Unauthentic/unjustified drawl	6.012
12	9	Unverified balances in Bank Account	4.75
13	10	Non reconciliation of receipts of Arm Licenses	8.023
14	11	Non deposit of the 2% TMA Tax (property tax)	0.432
15	13	Non deposit of arms license fee	0.936
16	15	Irregular lump sum provision of fund out of district Account IV	13.231
17	16	Unauthorized release of additional grant without token money in the original grant	5.729
18	17	Non -maintenance of Assets and Liability record	-
19	18	Overpayment on account of Conveyance Allowance	0.053
20	19	Irregular expenditure on account of Printing and Publication	0.265
21	20	Overpayment on account of POL	0.187
22	21	Suspected misappropriation on account of POL for Generator	0.633
23	22	Non reconciliation of FTR 7 & 8 with bank	0
24	23	Non-maintenance of stock registers	0

25	24	Non deposit of receipts of Domicile Certificates	0.328
26	25	Loss to government due to non-conversion of current account into PLS	0
Agriculture			
27	01	Non imposition of penalty for non-completion of work	0.74
28	03	Loss to government due to non-conversion of current account into PLS	0
29	04	Loss to government due to non-generation of revenue from machinery	0
30	05	Unauthentic expenditure on account of cost of other store	0.631
31	06	Unverified balances in Bank Account	2.219
32	07	Loss to Government due to non-auction/ non surrender of condemned vehicles	0
33	08	Non deposit of license fee	0.682
Education			
34	01	Non imposition of penalty on late supply of furniture	0.748
35	03	Unverified balances in Bank Account	8.546
36	09	Non deposit of unutilized amount of training	0.287
37	10	Non disbursement of student awards funds	0.225
38	11	Unauthorized release of PTC fund	0.357
39	12	Less recovery of Scout, Shaheen and Red Crescent fund from schools-	0.461
40	13	Loss to Government due to non-auction/ non surrender of condemned vehicles	0
41	14	Non transfer of Scout and Red Crescent fund	1.469
42	15	Irregular expenditure on account of Conditional Grant	3.585
43	16	Doubtful expenditures of PTC fund	45.711
44	17	Non recovery of illegal occupied schools	0
45	18	Unauthorized absentees of staff	0
46	20	Loss to government due to non-conversion of current account into PLS	0
47	01	Non utilization of funds of provincial ADP	16
48	02	Non imposition of penalty on late supply of furniture	0.739
49	03	Unverified balances in Bank Account	6.647
50	10	Non deposit of unutilized amount of training	0.19
51	11	Irregular payment of conveyance charges	0.71

52	12	Loss to Government due to non-auction/ non surrender of condemned vehicles	0
53	13	Less recovery of Red Crescent fund from schools	0.078
54	14	Irrational posting of teaching staff	0
55	15	Non transfer of Girls Guide and Red Crescent fund	1.469
56	16	Doubtful expenditures of PTC fund	99.872
57	17	Loss to government due to non-conversion of current account into PLS	0
58	18	Non utilization of funds	16
TMA's			
59	03	Loss to Government due to non deduction of sales tax	0.258
60	04	Non recovery of outstanding amount	0.056
61	05	Expenditure without TS	3.724
62	06	Loss to Government due to allowing contract on higher rates	0.484
63	04	Non deposit of stamp duty into Government treasury	0.483
64	05	Non-forfeiture of earnest money and additional security	0.207
65	06	Non recovery of water rate fee and rent of shops	0.302
66	09	Non deduction of DPR fund	0.16
67	10	Overpayment on account of LCB share	0.453
68	03	Loss to government due to non achieving targets	0.42
69	05	Non tranforming of RTA share	0.352
70	03	Non deposit of stamp duty into Government treasury	0.344
71	04	Non deposit /deduction of professional tax into Government treasury	0.649
AD LG& RDD and VCs/NCs			
72	02	Non conversion of current bank account into pls	0
73	05	Overpayment due to allowing excess quantities than BOQ	0.185
74	06	Unauthorized payments from developmental fund	0.105
75	04	Overpayment due to allowing excess quantities then BOQ	0.417
76	05	Irregular expenditure on account of rent of office building	0.084
77	02	Non conversion of current bank account into pls	0
78	06	Irregular expenditure on account of rent of office building	0.072
79	03	Non conversion of current bank account into pls	0
80	07	Irregular expenditure on account of rent of office building	0.096
81	04	Irregular expenditure on account of rent of office building	0.06
82	03	Non conversion of current bank account into pls	0
83	04	Irregular expenditure on account of rent of office building	0.06

84	02	Irregular expenditure on account of rent of office building	0.06
85	175	Non imposition of penalty for non-completion of work	0.06
86	02	Irregular expenditure on account of rent of office building	0.08
87	06	Unauthorized payments from developmental fund	0.111
88	04	Irregular expenditure on account of rent of office building	0.048
89	06	Irregular expenditure on account of rent of office building	0.054
90	02	Irregular expenditure on account of rent of office building	0.084
Swabi Development Authority			
91	01	Unauthentic deposit of income Tax	1.692
92	02	Irregular/ Doubtful expenditure on account of advertisement	0.263
93	03	Loss due to investment on lower rates	0.125
94	04	Non generation of revenue and non- recovery of rent of shops	0.00
95	05	Unauthorized expenditure without budgetary provision	3.103
96	06	Unauthentic balances of assets	325.79
97	07	Unauthorized transfer of funds causing loss	0.344
98	08	Less recovery on account of Map approval fee	0.102
99	09	Where about	12
100	10	Illegal and unauthorized allotment of plots	19
101	11	Unauthorized allotment of plot measuring one kanal	4
102	14	Unauthorized and illegal allotment of land measuring 50 kanal	10
103	15	Unauthorized allotment of 10 marla	63.4
104	16	Illegal allotment of land measuring 255 marla	51
105	17	Doubtful allotment and transfer of plots	5.6

Annexure-2
Para No 1.2.1.3

**Statement showing detail of unauthentic/unjustified drawl out of designated
bank account**

S.No	Transection Date	Cheque No	Amount (Rs)
01	17-07-2017	53740798	400,000
02	03-08-2017	53740694	50,000
03	20-12-2017	64765530	50,000
04	22-12-2017	64765556	30,000
05	22-12-2017	64765548	50,000
06	22-12-2017	64765540	80,000
07	22-12-2017	64765545	50,000
08	22-12-2017	64765535	50,000
09	23-12-2017	64765529	50,000
10	26-12-2017	64765533	30,000
11	26-12-2017	64765543	50,000
12	26-12-2017	64765537	100,000
13	26-12-2017	64765527	50,000
14	27-12-2017	64765538	100,000
15	27-12-2017	64765526	100,000
16	28-12-2017	64765558	50,000
17	28-12-2017	64765551	50,000
18	28-12-2017	64765542	100,000
19	28-12-2017	64765553	30,000
20	28-12-2017	64765552	30,000
21	29-12-2017	64765547	50,000
22	02-01-2018	64765539	50,000
23	02-01-2018	64765534	100,000
24	02-01-2018	64765531	50,000
25	03-01-2018	64765555	50,000
26	03-01-2018	64765536	30,000
27	04-01-2018	64765532	30,000
28	05-01-2018	64765528	50,000
29	10-01-2018	64765557	100,000
30	11-01-2018	64765544	50,000
31	15-01-2018	64765554	100,000
32	18-01-2018	64765541	100,000
33	19-01-2018	64765550	50,000
34	30-01-2018	64765575	50,000
35	31-01-2018	64765562	300,000
36	31-01-2018	64765563	300,000

37	15-02-2018	64765560	300,000
38	15-02-2018	64765578	50,000
39	20-02-2018	64765561	300,000
40	20-02-2018	64765565	100,000
41	20-02-2018	64765573	50,000
42	20-02-2018	64765577	30,000
43	20-02-2018	64765570	50,000
44	20-02-2018	64765571	100,000
45	21-02-2018	64765568	80,000
46	21-02-2018	64765582	300,000
47	21-02-2018	64765583	300,000
48	21-02-2018	64765574	50,000
49	21-02-2018	64765566	50,000
50	21-02-2018	64765576	50,000
51	22-02-2018	64765579	100,000
52	12-03-2018	64765567	50,000
53	15-03-2018	64765549	50,000
54	17-04-2018	64765559	30,000
55	03-05-2018	64765591	300,000
56	03-05-2018	64765584	300,000
57	08-06-2018	64765597	50,000
58	13-06-2018	53740451	236,050
59	14-06-2018	53740452	76,538
60	14-06-2018	64765596	50,000
Total			6,012,588

Annexure-3
Para No1.2.1.7

Non-Supply of Medicines for Health Facilities District Swabi 2017-18

S.No	Name of Firm /Supplier	Name Medicine	Rate (Rs)	Qty	Amount (Rs)	Supply Order Date
1	Brooks PharmaPvt Ltd	Tab Ciproflaxine 500 Mg	3.78	50000 Tab	189,000	No. 2756-S9 Dated 7.3.2018
2		Tab: Levofloxine 500 Mg	3.8	50000 Tab	190,000	No. 2756-S9 Dated 7.3.2018
3		Tab: Ciprofloxine 500 Mg	3.78	10000 Tab	37,800	No. 5940/-S9 Dated 14.5.2018
4		Inj: Glycopyrolate + Neostigmine MethyleSulphat 0.5+2.5Mg 1 MI	64	100	6,400	No. 5940/-S9 Dated 14.5.2018
5		Inj: Dexamethasone	6.2	500 Amp	3,100	No. 5940/-S9 Dated 14.5.2018
6		Tab: Ciprofloxine 500 Mg	3.78	20000 Tab	75,600	5823/S-9 Dated 14.05.2018
7		Tab: Levofloxine 500 Mg	3.8	15000 Tab	57,000	5823/S-9 Dated 14.05.2018
8		Pyodin 450 MI	286.85	40 Nos	11,474	5823/S-9 Dated 14.05.2018
9		Inj: Dexamethasone	6.2	1000Amp	6,200	5823/S-9 Dated 14.05.2018
10		Tab: Ciprofloxine 500 Mg	3.78	25000 Tab	94,500	14.05.2018
11		Tab: Levofloxine 500 Mg	3.8	10000 Tab	38,000	14.05.2018
12		Inj: Dexamethasone	6.2	500 Amp	3,100	14.05.2018

13		Tab: Ciprofloxine 500 Mg	3.78	20000 Tab	75,600	5675/S-9 Dated 14.05.2018
14		Inj: Dexamethasone	6.2	500 Amp	3,100	5675/S-9 Dated 14.05.2018
15		Tab: Ciprofloxine 500 Mg	3.78	6000 Tab	22,680	5628/S-9 Dated 14.05.2018
16	Injection System Pvt Ltd	D/Syringe 5cc	3.8	13000Nos	49,400	No. 5900/-S9 Dated 14.5.2018
17		D/Syringe 5cc	3.8	15000Nos	57,000	No. 5900/-S9 Dated 14.5.2018
18		D/Syringe 5cc	3.8	10000Nos	38,000	No. 5900/-S9 Dated 14.5.2018
19	ZafaPharma Lab Pvt Ltd	Cap: Doxycycline 100 Mg	1.4	50000	70,000	No20583/S-9 Dated 21.12.2017
Total					1,027,954	

Annexure-4
Para No 1.2.1.8

Detail of non-utilized amount of provincial ADP

Head of account	Amount (Rs)
Closing balance of bank account (1)	81,877,625
Break up of closing balance Less: (2)	
a) Income tax	723,235
b) Sales Tax	346,800
c) Stamp duty	997,458
d) DPR	46,000
e) Non supply of equipment	13,836,310
f) Ambulance amount	17,997,000
Sub-total of (2)	33,946,803
Unspent amount in bank (3=1-2)	47,930,822

Annexure-5
Para No 1.2.1.10

Statement showing detail of non-surrender of savings

S #	Name of School	Amount (Rs)	Expenditure (Rs)	Savings (Rs)	Bank Name
1	GPS Noor abad Jalbai	120,000	100,000	20,000	HBL Tordher
2	GPS Gad bano Banda	120,000	105,000	15,000	NBP Swabi
3	GPS Umar Dhok Jalbai	120,000	115,000	5,000	NBP SWABI
4	GPS Kalu banda	120,000	106,000	14,000	MCB YAR HUSSAIN
5	GPS Haryan Banda	120,000	100,000	20,000	HBL YarHussain
6	GPSKhesha	120,000	99,000	21,000	NBP Turlandi
7	GPSTanoDheri	120,000	112,500	7,500	HBL Tordher
8	GPS No.2 Topi	120,000	100,000	20,000	NBP Topi
9	GPSBalo	120,000	115,000	5,000	NBP Swabi
10	GPSJangidher	120,000	113,000	7,000	NBP Kunda
11	GPSZakaryaDheri	120,000	115,000	5,000	HBL Lahor
12	GPSBaghe Haram	120,000	119,920	80	HBL Tordher
13	GPS No.3 Mngalchai	120,000	119,149	851	HBL Kabgani
14	GPSMian Noor Abad	120,000	99,000	21,000	NBP Topi
15	GPSSherUllahbanda	120,000	113,000	7,000	HBL Tordher
16	GPS Islam Banda Kunda	120,000	112,000	8,000	NBP Kunda
17	GPSPalodand	120,000	109,000	11,000	NBP Maneri
Total		2,040,000		207,190	

Annexure-6
Para No 1.2.1.15

Statement showing doubtful expenditure for purchase of science equipment

S. No	Name of Schools	Distribution of science equipment in 2016-17 (Rs)	releases for science equipment in 2017-18 (Rs)
1	GHS Tordher No 01	100,000	112,500
2	GHS Tordher No 02	100,000	112,500
3	GHS Kaddi	100,000	112,500
4	GHS Malik Abad	100,000	112,500
5	GHS Gabasnai	100,000	112,500
6	GHS Pabini	100,000	112,500
7	GHS Swabi	100,000	112,500
8	GHS Shewa	100,000	112,500
9	GHS Uvla	100,000	112,500
10	GHS No. 02 Salim khan	100,000	112,500
11	GHSS Jehangira	100,000	225,000
12	GHSS Tarakai	100,000	225,000
13	GHSS Jalsai	100,000	75,000
14	GHS PehurHimlet	100,000	112,500
Total		1,400,000	1,762,500

Annexure-7
Para No 1.2.1.16

Statement showing detail of savings Amount

S#	Name of School	Amount (Rs)	Expenditure (Rs)	Savings (Rs)
1	GGPS NOOR ABAD Jalbai	120,000	100,000	20,000
2	GGPS GAD BANO BANDA	120,000	105,000	15,000
3	GGPS UMAR DHOK Jalbai	120,000	115,000	5,000
4	GGPS KALU BANDA	120,000	106,000	14,000
5	GGPS HARYAN BANDA	120,000	100,000	20,000
6	GGPS Khesha	120,000	99,000	21,000
7	GGPS TanoDheri	120,000	112,500	7,500
8	GGPS No.2 Topi	120,000	100,000	20,000
9	GGPS Balo	120,000	115,000	5,000
10	GGPS Jangidher	120,000	113,000	7,000
11	GGPS ZakaryaDheri	120,000	115,000	5,000
12	GGPS Baghe Haram	120,000	119,920	80
13	GGPS No.3 Mngalchai	120,000	119,149	851
14	GGPS Mian Noor Abad	120,000	99,000	21,000
15	GGPS SherUllahbanda	120,000	113,000	7,000
16	GGPS Islam Banda Kunda	120,000	112,000	8,000
17	GGPS Palodand	120,000	109,000	11,000
18	GGPS BezaDKhelSalim Khan	120,000	117,120	2,880
19	GGPS No.2 Marghuz	120,000	101,500	18,500
20	GGPS Gulzar Abad	120,000	117,900	2,100
21	GGPS No.1 Kaddi	120,000	101,160	18,840
Total				229,751

Annexure-8
Para No 1.2.1.17

Detail showing release of funds for installation of solar system

EMIS code	SCHOOLNAME	2016-17	2017-18
39782	GGMS Seri Marghuz	160,000	-
32047	GGPS KAULA DHAND MANERI	150,000	-
23604	GGPS No.1 ManeriBala	160,000	-
37021	GGHS Dodher	160,000	-
23583	GGPS No.1 Kalabat	160,000	-
23501	GGPS SHAGAI MANERI	160,000	-
29766	GGCMS NARO BANDA M/B	160,000	-
39099	GGMS KULA DHAND BHAIKOT	160,000	-
32898	GGPS SHER ULLAH BANDA	-	175,000
23952	GGPS Hund no2	-	175,000
23640	GGPS PARRA MANGAL CHAI	-	175,000
23526	GGPS BADGA	-	175,000
32060	GGPS BANJU	-	175,000
32062	GGPS SHER AMAN BANDA	-	175,000
Total		1,270,000	1,050,000

Annexure-9
Para No1.2.1.18

Statement showing detail of non-deduction of income tax

S. No	Head of Account for Allocation	Amount (Rs)	Income tax @10%
1	Additional Class Rooms	72,360,000	7,236,000
2	Group Latrine	3,530,000	353,000
3	Boundary Wall	4,831,000	483,100
4	Water Supply	640,000	64,000
5	Electrification	430,000	43,000
6	Structure Repair	2,689,000	268,900
	Total	84,480,000	8,448,000

Annexure-10**Para No 1.2.1.19****Statement showing doubtful expenditure on purchase of science equipment**

S. No	Name of Schools	Distribution of science equipment in 2016-17	releases for science equipment in 2017-18
1	GGHS Maini	100,000	75,000
2	GGHS Panjpir	100,000	75,000
3	GGHS Dobian	100,000	75,000
4	GGHS KSK	100,000	75,000
5	GGHS Jehangira	100,000	75,000
6	GGHS Tarakai	100,000	75,000
7	GGHS Manki	100,000	75,000
8	GGHSS Shah Mansoor	100,000	150,000
9	GGHS SardCheena	100,000	75,000
10	GGHS Gandaf	100,000	75,000
11	GGHS Farmuli	100,000	75,000
12	GGHS Yaqoobi	100,000	75,000
13	GGHS Kabgani	100,000	75,000
14	GGHS Dodher	100,000	75,000
15	GGHS Panjman	100,000	75,000
16	GGHS Sudher	100,000	75,000
17	GGHS PehureHemlet	100,000	75,000
18	GGHS Yar Hussain-2	100,000	75,000
19	GGHS Yousafi	100,000	75,000
20	GGHS Jhanda	100,000	75,000
Total		2,000,000	1,575,000

Annexure-11
Para No 1.2.2.6

Statement showing irregular retention of government revenue

S. No	Name of supplier/Firm	Gross Amount (Rs)	Income Tax (Rs)	Sales Tax (Rs)	DPR (Rs)
1	Alam Medix	3,420,000	-	-	2,000
2	Friends Traders	16,572,500	-	-	8,000
3	IBS Pharma	2,872,357	-	-	2000
4	KASBAN	5,167,040	-	-	4000
5	Paradise Export Co.	3,652,090	146,084	-	0
6	Med Express	4,402,500	-	-	6,000
7	Matora	11,934,000	-	346,800	4,000
8	M/S MirzaNiaz	3,060,505	122,420	-	2,000
9	M/s Latif Brothers	610,000	24,400	-	0
10	M/S MirzaNiaz	5,324,595	212,983	-	0
11	M/s strong Man	2,423,100	96,924	-	2,000
12	Noor Enterprise	7,032,200	-	-	6,000
13	Novatec Pakistan	27,025,000	-	-	10,000
14	Qazzafi Associates	3,010,600	120,424	-	0
Total		96,506,487	723,235	346,800	46,000

Detail of Stamp duty deducted on purchase of machinery and equipment

S. No	Name of supplier/Firm	Gross Amount (Rs)	Stamp Duty (Rs)
1	AlamMedix	3,420,000	34,200
2	Friend Traders	16,572,500	165,725
3	IBS Pharma	2,872,357	28,724
4	Ihtesam enterprises	1,362,550	13,626
5	KASBN international	5,167,040	51,670
6	latif brothers	610,000	6,100
7	M/S Med express	4,402,500	44,025
8	M/S Medco	985,000	9,850
9	Matora	11,934,000	119,340
10	MirzaNiaz	8,385,100	83,851
11	MKJ associates	891,660	8,917
12	Noor Enterprize	7,032,200	70,322
13	Novatec Pakistan	27,025,000	270,250
14	Paradise	3,652,090	36,521
15	Qazzafi	3,010,600	30,106
16	strong man	2,423,100	24,231
Total		99,745,697	997,458

Annexure-12
Para No 1.2.2.8

Statement showing non-deduction of HRA and Conveyance allowance

S. No	Name of facility	Name of employee	Design	HRA per month (Rs)	HRA per year (Rs)	Conveyance per month(Rs)	Conveyance per year (Rs)	Total (Rs)
1	BHU Sadri Jadeed	Ajad Ali	SMT	1,306	15,672	2,856	34,272	49,944
2	--do--	inayatali khan	Chowkidar	942	11,304	1,785	21,420	32,724
3	BHU zaida	Muhammad Shahid	MO	2,955	35,460	5,000	60,000	95,460
4	--do--	KaleemUllah	SMT	1,306	15,672	2,856	34,272	49,944
5	--do--	FalakNaz	LHV	1,306	15,672	-	-	15,672
6	--do--	sherinBahadar	Chowkidar	942	11,304	1,785	21,420	32,724
7	BHU Thandkoi	Zahid Ali shah	MO	2,955	35,460	5,000	60,000	95,460
8	BHU Shah Mansoor	Waqar Ahmed	MO	2,955	35,460	5,000	60,000	95,460
9	--do--	Zia Ur Rehman	Chowkidar	942	11,304	1,785	21,420	32,724
10	BHU Dobia	Mohammad Ali	SMT	1,306	15,672	2,856	34,272	49,944
11	BHU Dagai	Jawad Khan	MO	2,955	35,460	5,000	60,000	95,460
12	--do--	Raj Mohammad	SMT	1,476	17,712	2,856	34,272	51,984
13	--do--	Afzal Khan	Chowkidar	902	10,824	1,785	21,420	32,244
14	BHU SardCheena	Shazoon	MT	1,306	15,672	2,856	34,272	49,944
15	BHU Jehangira	AsadWahab	MT	1,306	15,672	2,856	34,272	49,944
16	--do--	UzmaYaqoob	LHV	1,306	15,672	2,856	34,272	49,944
17	BHU Adina	Shahidali	SMT	1,306	15,672	2,856	34,272	49,944
18	--do--	Fouzia Begum	LHV	1,306	15,672	2,856	34,272	49,944

19	--do--	Rehamzai b	Chowkidar	902	10,824	1,785	21,420	32,244
20	BHU Lahor East	Huma	WMO	2,955	35,460	5,000	60,000	95,460
21	--do--	Sarzamin	SMT	1,306	15,672	2,856	34,272	49,944
22	--do--	Amina	LHV	1,306	15,672	2,856	34,272	49,944
23	BHU Shewa	Roshan Ali	MO	2,955	35,460	5,000	60,000	95,460
24	--do--	Mohammad zaid	SMT	1,306	15,672	2,856	34,272	49,944
25	--do--	miss saeeda	LHV	1,306	15,672	2,856	34,272	49,944
26	--do--	miss hassanAr a	LHV	1,306	15,672	2,856	34,272	49,944
27	--do--	Mohammad Amin	Chowkidar	942	11,304	1,785	21,420	32,724
28	BHU Kotha	Anees Ahmed	MO	2,955	35,460	5,000	60,000	95,460
29	--do--	Haroon Rasheed	SMT	1,476	17,712	2,856	34,272	51,984
30	--do--	RaziaBano	LHV	1,306	15,672	2,856	34,272	49,944
31	bhuJalbai	Umar Shah	MT	1,306	15,672	2,856	34,272	49,944
32	BHU Mainai	Rang alikhan	SMT	1,306	15,672	2,856	34,272	49,944
33	--do--	Foziagul	LHV	-	-	2,856	34,272	34,272
34	--do--	Abdul Rehman	Chowkidar	902	10,824	1,785	21,420	32,244
35	BHU DheriZakaria	Salman Hussain	MT	1,306	15,672	2,856	34,272	49,944
36	BHU Baja	IbneYamin	MT	-	-	2,856	34,272	34,272
37	--do--	NaeemZada	Chowkidar	942	11,304	1,785	21,420	32,724
38	BHU Panjpir	Imtiaz Ahmad	MT	1,306	15,672	2,856	34,272	49,944
39	--do--	Farah Naz	LHV	1,306	15,672	2,856	34,272	49,944
40	BHU Cheeknodeh	Mazhar Khan	MO	2,955	35,460	5,000	60,000	95,460
41	--do--	SahiraBibi	LHV	1,306	15,672	2,856	34,272	49,944

42	BHU Ismaila	Farman said	SMT	1,476	17,712	2,856	34,272	51,984
43	--do--	Lubna said	LHV	1,306	15,672	2,856	34,272	49,944
44	BHU Batakara	AmnaShoukat	MO	2,955	35,460	5,000	60,000	95,460
45	--do--	Said Aman	SMT	1,306	15,672	2,856	34,272	49,944
46	BHU Jalsai	QuratUlain	MO	2,955	35,460	5,000	60,000	95,460
47	--do--	khan zaib	SMT	1,306	15,672	2,856	34,272	49,944
48	--do--	Khan Mohammad	Chowkidar	942	11,304	1,785	21,420	32,724
49	BHU Qadra	Mohammad Ismail	Chowkidar	902	10,824	1,785	21,420	32,244
50	BHU Bahadarabad Farmuli	Mohammad Zeb	Chowkidar	902	10,824	1,785	21,420	32,244
51	BHU Mangal Chai	Muhammad Amin	SMT	1,306	15,672	2,856	34,272	49,944
52	--do--	Bakhtiar Muhammad	Chowkidar	942	11,304	1,785	21,420	32,724
53	BHU Gabasni	ajmal shah	MT	1,306	15,672	2,856	34,272	49,944
54	--do--	ChamanGul	Chowkidar	942	11,304	1,785	21,420	32,724
55	BHU Kalabat	Shamailairfan	WMO	2,955	35,460	5,000	60,000	95,460
56	--do--	Naeem Khan	MT	1,306	15,672	2,856	34,272	49,944
57	--do--	TaharatFirdious	LHV	1,306	15,672	2,856	34,272	49,944
58	--do--	AzizurRahman	Chowkidar	902	10,824	1,785	21,420	32,244
Total				1,037,388			2,056,584	3,093,972

Annexure-13**Para No1.2.2.9****Statement showing late supply of machinery and equipment**

S. No	Name of Supplier	supply order date	actual supply date	Gross Amount	stamp duty
1	Noor Enterprise	05-12.2017	26-03-2018 as per invoice	1,388,500	97,195
2	Noor Enterprise	05-12.2017	26-03-2018 as per invoice	744,500	52,115
3	Noor Enterprise	05-12.2017	26-03-2018 as per invoice	1,882,800	131,796
4	Noor Enterprise	05-12.2017	26-03-2018 as per invoice	79,000	5,530
5	Noor Enterprise	05-12.2017	26-03-2018 as per invoice	1,882,800	131,796
6	Noor Enterprise	05-12.2017	26-03-2018 as per invoice	470,000	32,900
7	Noor Enterprise	05-12.2017	26-03-2018 as per invoice	584,600	40,922
8	M/S Medco	05-12.2017	21.05.2018	985,000	68,950
9	MirzaNiaz	05-12.2017	27.03.2018	5,324,595	372,722
10	Qazzafi	29.11.2017	21.05.2018	24,000	1,680
11	Qazzafi	29.11.2017	21.05.2018	661,200	46,284
12	Qazzafi	29.11.2017	21.05.2018	632,300	44,261
13	Qazzafi	05.12.2017	21.05.2018	224,600	15,722
14	Qazzafi	05.12.2017	21.05.2018	206,900	14,483
Total				15,090,795	1,056,356

Annexure-14
Para No 1.2.2.9

Detail of HPA & Conveyance Allowance paid During Leave Period

S#	P.No	Name	Designation	Center	Period	From	To	HPA & Conveyance Allowance (Rs)
1	82215 0	Muhammad Imtiaz	EPI Tech	SardCheena	27 Days	01.12.2017	27.12.2017	11,583
2	28225 6	Noor Muhammad Khan	MTI	BHU Gandaf	25 Days	08.01.2018	01.02.2018	10,713
3	23683 6	Muhammad Arif	Chowkidar	CH Kabgani	20 Days	05.01.2018	24.01.2018	1,900
4	22875 6	Yousafzai	Dai	BHU Jalbai	60 Days	10.01.2018	10.03.2018	5,712
5	23537 0	Majabeen Yasreen	LHV	BHU Saleem Khan	30 Days	08.01.2018	07.02.2018	12,856
6	23138 6	Zahir Khan	WO	RHC Marghuz	20 Days	31.01.2017	19.02.2018	1,904
7	82962 9	Naghima	EPI Tech	RHC Beka	45 Days	26.12.2016	07.03.2017	19,305
8	36895 8	IhsanUllah	Behishi	BHU Batakara	120 Days	08.11.2017	08.03.2018	11,424
9	36933 7	Naheed Begum	Dai	BHU Saleem Khan	30 Days	23.02.2018	23.03.2018	2,856
10	82033 2	Dr. Nadia Gul	WMO	Cat: D Hospital Kalu Khan	20 Days	10.10.2017	29.10.2017	51,333
11	81257 5	Dr. RabiaGul	WMO	RHC Beka	21 Days	11.10.2017	02.11.2017	53,199
12	23674 9	RaziaBano	LHV	BHU Kotha	25 Days	12.03.2018	07.04.2018	10,713
13	23619 7	Muhammad Nawaz	Malari Super	Cat: D Hospital Kalu Khan	26 Days	12.03.2018	07.04.2018	11,141
14	87501 2	UzmaYaqoob	LHV	BHU Jehangira	45 Days	12.03.2018	10.03.2018	19,283
15	85013	AfsheenNaz	LHV	BHU Zakaria	30 Days	01.03.2018	01.04.2018	12,856

16	236858	Shaheen Begum	Dai	Cat: D Hospital Kalu Khan	30 Days	13.03.2018	14.04.2018	2,856
17	235311	Muhammad Moeen	Pharmacy	RHC Marghuz	90 Days	01.04.2018	29.06.2018	38,568
18	338510	Wazir Gul	WO	BHU Sadri Jadeed	120 Days	01.07.2018	01.07.2018	11,424
19	232283	Gulnaz	EPI Tech	BHU Permolli	28 Days	27.03.2018	23.04.2018	12,856
20	717029	Amina Madeeha	Dental Tech	CH Topi	90 Days	26.03.2018	26.06.2018	38,567
21	231797	Abdul Haq	PHC Tech	BHU Shewa	40 Days	09.04.2018	18.05.2018	19,283
22	843839	Dr. Mohammad Noman Bais	MO	RHC Jhanda	30 Days	10.05.2018	09.05.2018	76,000
23	758859	Dr. Mazhar Khan	MO	RHC Checknodha	30 Days	17.04.2018	16.03.2018	76,000
24	237453	Dr. Syed Ghufraan	SMO	CH Kalu Khan	45 Days	02.08.2017	16.09.2017	113,985
25	815850	Dr. Farzand Iqbal	MO	BHU Fazli Abad	30 Days	01.02.2018	3.03.2018	76,000
26	847910	Dr. Asma Irum	WMO	RHC Beka	90 Days	01.03.2018	01.06.2018	228,000
27	836102	Dr. Sumbleen Zaman	WMO	RHC Beka	45 Days	27.12.2017	09.02.2017	113,985
28	835500	Dr. Shamaila Pervin	WMO	BHU Kalabat	90 Days	25.12.2017	24.03.2018	228,000
29	340083	Dr. Muhammad Idress	MO	RHC Marghuz	45 Days	15.08.2017	31.10.2017	113,985
30	340070	Liaqat Ali	Lab Tech	RHC Beka	25 Days	12.03.2018	07.03.2018	10,713
31	237747	Shazia Asmat	C/Nurse	CH Kalu Khan	60 Days	01.05.2017	01.07.2018	22,500
32	433497	Naheed Begum	C/Nurse	CH Kalu Khan	90 Days	27.03.2018	27.06.2018	45,000
33	584950	Nishtar	C/Nurse	CH Kalu Khan	25 Days	21.04.2018	16.05.2018	10,713
34	232241	Falak Naz	LHV	BHU Zaida	37 Days	15.03.2018	20.04.2018	15,855
35	236170	Raj Mohammad	MTI	BHU Dagai	30 Days	07.04.2018	06.05.2018	12,856

36	73397 9	Riaz	MT	BHU Bachai	30 Days	04.05.2 018	03.06.20 18	12,856
37	82225 6	Khalid Rehman	PHC Tech	BHU Gandaf	25 Days	08.01.2 018	01.02.20 18	10,713
38	22987 1	Hashmat Ali	W/O	BHU Batakara	120 Days	01.04.2 018	31.08.20 18	11,424
39	22804 7	Musarat Begum	LHV	BHU Zarobi	30 Days	15.05.2 018	16.06.20 18	12,856
40	22804 8	Nusrat Begum	LHV	BHU Kalabat	30 Days	11.05.2 018	10.06.20 18	12,856
41	77225 5	TanzeemulHa q	W/O	BHU Jalbai	30 Days	15.05.2 018	15.06.20 18	2,856
42	87112 0	UzmaAra	LHV	BHU Qadra	90 Days	21.05.2 018	04.07.20 18	38,610
43	41690 2	TaharatFirdos	LHV	BHU Kalabat	35 Days	28.05.2 018	02.07.20 18	14,998
44	23112 3	Shamsher	Dispen sor	CD Bamkhail	30 Days	04.06.2 018	03.07.20 18	12,856
45	23692 9	Saeeda	LHV	BHU Tankoi	30 Days	04.06.2 018	03.07.20 18	12,856
46	23018 2	Yosafa Khan	MT	BHU Jalbai	40 Days	04.06.2 018	13.07.20 18	17,160
47	84608 5	Jameel	EPI Tech	BHU Jalsai	50 Days	23.08.2 018	10.09.20 18	21,450
48	84081	RboiIqbal	FJCT Radio	RHC Kotha	60 Days	20.03.2 018	20.05.2 018	21,400
49	84087	Khalid	WO	Cat: D Hospital Kalu Khan	30 Days	18.05.2 018	16.06.20 18	2,856
50	84726 0	Tabasumnaz	LHV	RHC Sheikh Jana	45 Days	23.05.2 018	06.07.20 18	19,390
54	84726 1	Dr. Shabbir	MO	Cat: D Kalu Khan	30 Days	22.02.2 018	24.03.20 18	76,000
Total								1,805,061

Annexure-15
Para No 1.2.2.10

**Statement showing unauthorized payment of NPA to Doctors other than
DHQ and THQ**

S.No	Name	Cost Center	Designation	NPA per year	Total (Rs)
1	SumbleenZaman	RHC	WMO	3,000x12	36,000
2	Muhammad Sohaib Khan	RHC	MO	3,000x12	36,000
3	AneelaShahzadi	RHC	WMO	3,000x12	36,000
4	RabiaGul	RHC	WMO	3,000x12	36,000
5	QuratulAin	RHC	MO	3,000x12	36,000
6	AsifNaveed	RHC	MO	3,000x12	36,000
7	Amina Sultan	RHC	MO	3,000x12	36,000
8	Muhammad Tufail	RHC	MO	3,000x12	36,000
9	Asif Ahmad	RHC	MO	3,000x12	36,000
10	WisalNisar	RHC	MO	3,000x12	36,000
11	ZuhaibHussun	RHC	MO	3,000x12	36,000
12	Haroonulislam	RHC	MO	3,000x12	36,000
13	KhasalatYousafzai	RHC	MO	3,000x12	36,000
14	AsmaIrum	BHU	MO	3,000x12	36,000
15	ShabirMuhmmad	BHU	MO	3,000x12	36,000
16	Muhammad Rashid	BHU	MO	3,000x12	36,000
17	Sofia Sumbal	BHU	MO	3,000x12	36,000
18	Taj wali	BHU	MO	3,000x12	36,000
19	Adnan rafiq	BHU	MO	3,000x12	36,000
20	TaimurHussain	BHU	MO	3,000x12	36,000
21	Sikandarhayat	BHU	MO	3,000x12	36,000
22	Amnashukat	BHU	MO	3,000x12	36,000
23	Zahoor Muhammad	BHU	MO	3,000x12	36,000
24	NidaGul	BHU	MO	3,000x12	36,000
25	FarzandIqbal	BHU	MO	3,000x12	36,000
26	MuhmmadArif khan	BHU	MO	3,000x12	36,000
27	Asghar Ali	BHU	MO	3,000x12	36,000
				Total	972,000

Annexure-16
Para No 1.2.2.12

Statement showing Penalty on late supply of Furniture

Month	Teacher Chairs (Rs)	Tablet Chairs (Rs)	Desk/Bench(02 seater) (Rs)	Total penalty Amount(Rs)
July	4,437	97,437	57,917	159,791
August	6,101	124,165	-	130,265
September	4,160	116,756	-	120,916
October	5,823	283,216	48,264	337,303
Total	20,521	621,574	48,264	748,275

Detail of Penalty on late supply

Particular	July 2018				August 2018			
	late supply qty (from below table)	Rate(Rs)	Total amount of late supply Amount (Rs)	Penalty for 01 month @2%	Late supply qty	Rate(Rs)	Total amount of late supply Amount (Rs)	Penalty for 02 month @2%
Teacher chairs	80	2773	221,840	4,436.80	55	2773	152,515	6,100.60
Tablet Chair	1039	4689	4,871,871	97,437.42	662	4689	3,104,118	124,164.72
Dest/Bench (Two seater)	240	12066	2,895,840	57,916.80	0	12066	-	-
	September 2018				October 2018			
Tacher chairs	75	2773	207,975	4,159.50	105	2773	291,165	5,823.30
Tablet Chair	415	4689	1,945,935	116,756.10	755	4689	3,540,195	283,215.60
Dest/Bench (Two seater)	0	12066	-	-	50	12066	603,300	48,264.00

Statement showing month wise quantity detail of late supply

Item Name	July	August	Sep	Oct	Total
Teacher chairs 1 st supply	35	35	75	0	145
2 nd supply	45	20	0	105	170
Total	80	55	75	105	315
Tablet chair 1 st supply	482	501	415	0	1398
2 nd supply	557	161	0	755	1473
Total	1039	662	415	755	2871
Dest/Bench (Two seater) 1 st supply	190	0	0	0	190
2 nd supply	50	0	0	50	100
Total	240	0	0	50	290

Annexure-17
Para No 1.2.2.14

Detail showing release of funds for installation of solar system

S#	EMIS Code	Name of School	Bank Name	PTC Account No	Amount (Rs)
1	23246	GPS Fazal Abad	ABL Ismaila	4863-3	175,000
2	38138	GMS Kalu Khan	ABL Kalu Khan	328-3	175,000
3	35257	GHS KARNAL SHER KILLI	ABL KSK	6042-9	175,000
4	37062	GMS RoshanPura	ABL KSK	5057-2	175,000
5	29742	GPS Badraga Wand	ABL KSK	4150-4	175,000
6	32904	GPS Mansabdar	ABL KSK	`0110039208	175,000
7	23383	GPS Rashaka	ABL KSK	`0110041457	175,000
8	39764	GPS SadoDher	ABL KSK	110067851	175,000
9	37408	GMS Wisal Abad	ABL Manki	3496-3	175,000
10	23319	GPS Major Banda	ABL SWABI	110051207	175,000
11	32902	GPS ManeriPayan	ABL SWABI	`0110051376	175,000
12	23158	GPS N/ Shah Koroona	ABL SWABI	5149-0	175,000
13	23356	GPS Palo dhandBala	ABL SWABI	5116-1	175,000
14	23791	GPS NO 2 JEHANGIRA	BANK OF KHYBER JHR	507000	175,000
15	23286	GPS KaddiDagai	HBL Dagi	3082-5	175,000
16	23337	GPS Muhib Banda Dagai	HBL Dagi	`7900145103	175,000
17	23231	GPS No.1.Dagai	HBL Dagi	3011-9	175,000
18	23232	GPS No.2.Dagai	HBL Dagi	`0003230003012701	175,000
19	23233	GPS No.3.Dagai	HBL Dagi	3084-1	175,000
20	23424	GPS ShumloDhand	HBL Dagi	`03237900137003	175,000
21	23425	GPS Sikandari	HBL Dagi	000323-7900142703	175,000
22	40007	GMS MianganDobian	HBL Dobian	`32290070501	175,000
23	23743	GPS No 2 Bazargi	HBL DOBIAN	1366-88	175,000
24	23748	GPS No 2 Bhatti	HBL DOBIAN	3273-9	175,000
25	23801	GPS No 3 Khoro	HBL DOBIAN	3233-8	175,000
26	23422	GPS Shawo Wand	HBL Firdoos Abad	4084-9	175,000
27	23228	GPS Charbagh	HBL Firdoos Abad	94103	175,000

			Charbagh		
28	40205	GPS Seen khel -2	HBL Firdoos Abad Charbagh	79001246-3	175,000
29	35276	GHS GAR MUNARA	HBL Gar Yousafi	1648-0	175,000
30	23259	GPS Gar Aka Khel	HBL Gar Yousafi	`18777100010003	175,000
31	35286	GHS NARO BANDA	HBL Kabgani	3397-3	175,000
32	33245	GMS Sandowa	HBL Kabgani	`113500022169-03	175,000
33	23432	GPS No.1 Takail	HBL Kabgani	1634-9	175,000
34	33254	GMS Beka	HBL Lahor	5155-6	175,000
35	35309	GPS HUND	HBL PAK KAYA	782801	175,000
36	40207	GPS No. 3 Permoli	HBL ShewaAdda	7900330503	175,000
37	33204	GHS NO.2 MANERI PAYAN	HBL Swabi	27770-10	175,000
38	39786	GMS BaiKotManeri	HBL Swabi	`2017901645003	175,000
39	23183	GPS Abdul Malik Kothay	HBL Swabi	`2017900828103	175,000
40	23150	GPS BaikotJadid	HBL SWABI	`2017901645103	175,000
41	35310	GHS JALBAI	HBL Thordher	1643-75	175,000
42	23844	GPS SHER ULLAHBANDA	HBL TORDHER	7900161501	175,000
43	33232	GHS KADDI	HBL Zaida	9730-8	175,000
44	23156	GPS Maneri Bala-2	Itimad Islamic Bank Swabi	3310150876	175,000
45	23214	GPS Bande Oba	MCB KSK	9927669	175,000
46	23224	GPS ChachyanoKilli	MCB KSK	992769-3	175,000
47	23249	GPS Firdos Abad	MCB KSK	82431-7	175,000
48	23332	GPS Main Killi	MCB KSK	82437-8	175,000
49	23350	GPS Nazim Abad	MCB KSK	4844-2	175,000
50	23393	GPS Saproona	MCB KSK	82433-3	175,000
51	23431	GPS Tahir Abad	MCB KSK	1712-0	175,000
52	29710	GPS NaranjiDara	MCB KSK	992823-6	175,000
53	23313	GPS No.1.Mada Khela	MCB KSK	PLS 992587-7	175,000
54	23419	GPS No.1.Shewa	MCB KSK	PLS 992562-4	175,000
55	23362	GPS Permoli	MCB KSK	992622-8	175,000
56	35315	GHS LAHOR GHARBI	MCB Lahor	4847-8	175,000
57	37060	GMS Jalsai	MCB Lahor	10049342	175,000

58	23807	GPS DOBHA LAHOR	MCB LAHOR	1000776	175,000
59	23809	GPS LAHOR GHARBI	MCB LAHOR	5560-8	175,000
60	33206	GMS Seen Khel	MCB Swabi	2258-3	175,000
61	35318	GHS SODHER	MCB YarHussain	5973-5	175,000
62	33265	GHSS YAQOOBI	MCB YarHussain	5976-2	175,000
63	33266	GHS NO.3 Y/HUSSAIN	NBP Adina	2352-01	175,000
64	23212	GPS No.1.Bam Khel	NBP Baja	893-0	175,000
65	33252	GMS Ambar	NBP Kunda	3215-0	175,000
66	33257	GMS Jangidher	NBP Kunda	3226-7	175,000
67	35289	GHS PANJ PIR	NBP Main Branch Swabi	4788-4	175,000
68	35282	GHS MAINI	NBP Maini	1387-4	175,000
69	38133	GMS Gulbahar	NBP Maini	1709-5	175,000
70	33205	GHS MANERI BALA	NBP Maneri	4559-2	175,000
71	35294	GHS NO.2 SALEEM KHAN	NBP Maneri	4612-7	175,000
72	23152	GPS Kula Dhand	NBP MANERI	3310150885	175,000
73	23211	GPS Bakar	NBP MANERI	895-2	175,000
74	23248	GPS FazalQadim Banda	NBP MANERI	3424-7	175,000
75	23160	GPS NaroQadeem	NBP MANERI	4320158560	175,000
76	23171	GPS No.2.Swabi	NBP MANERI	3310152268	175,000
77	23378	GPS Qazi Abad	NBP MANERI	896-1	175,000
78	23163	GPS Serai	NBP MANERI	4480-6	175,000
79	23165	GPS Shagai-1	NBP MANERI	2466-8	175,000
80	31967	GPS-Maner-3	NBP MANERI	2477-5	175,000
81	35277	GHS JHANDA	NBP Pabaini	1589-7	175,000
82	35273	GHS GAJAI	NBP Swabi	2519-4	175,000
83	37156	GMS NO.2 Swabi	NBP Swabi	3091-8	175,000
84	33207	GMS Swabi No.1	NBP Swabi	2494-3	175,000
85	23269	GPS GuloDheri	NBP Swabi	2456-9	175,000
86	23155	GPS Maneri Bala-1	NBP Swabi	2468-6	175,000
87	23169	GPS Spin Khel	NBP Swabi	2478-4	175,000
88	35271	GHS DODHER	NBP Thand Koi	1111-6	175,000
89	35272	GHS DALORI	NBP Topi	6654-3	175,000

90	35280	GHS KOTHA	NBP Topi	6662-3	175,000
91	23253	GPS Galla	NBP TOpi	5271-8	175,000
92	35291	GHS PERMOLI	NBP Turlandi	1367-4	175,000
93	35298	GHS SHAHEED BASIT ALI SARDAR SHEWA	NBP Turlandi	1338-0	175,000
94	33248	GHS SHERA GHUND	NBP Turlandi	21342-4	175,000
95	33247	GMS Shewa	NBP Turlandi	1358-5	175,000
96	29617	GPS Akbar Abad	NBP Turlandi	1250-5	175,000
97	23195	GPS ArakhBachai	NBP Turlandi	317-7	175,000
98	23201	GPS BachaiTarakai	NBP Turlandi	325-7	175,000
99	23205	GPS BadragaDagai	NBP Turlandi	1225	175,000
100	23235	GPS Dandoka	NBP Turlandi	1213-1	175,000
101	29084	GPS GujranoKilli	NBP Turlandi	1247-1	175,000
102	29770	GPS Jangle Khel	NBP Turlandi	3420-5	175,000
103	23321	GPS Managai	NBP Turlandi	1212-2	175,000
104	23964	GPS MashalKoroona	NBP Turlandi	1218-6	175,000
105	23324	GPS Mir AlamKothay	NBP TURLANDI	331-9	175,000
106	23340	GPS Muhib Banda Tarakai	NBP Turlandi	320-2	175,000
107	23368	GPS PirMhdKothay	NBP TURLANDI	1235-5	175,000
108	23382	GPS RanezayKothay	NBP TURLANDI	1217-7	175,000
109	23384	GPS RashakaiTurlandi	NBP TURLANDI	1204-2	175,000
110	23413	GPS Sheikh jana-2	NBP TURLANDI	1010-5	175,000
111	23411	GPS Sheikh jana-3	NBP TURLANDI	3411-6	175,000
112	29504	GPS Sheikh jana-5	NBP TURLANDI	3418-9	175,000
113	29691	GPS Sher Abad	NBP Turlandi	1223-9	175,000
114	29643	GPS SherDilkothay	NBP TURLANDI	1058-8	175,000
115	23444	GPS Turlandi-2	NBP TURLANDI	1479-9	175,000
116	28929	GPS Turlandi-4	NBP TURLANDI	1244-4	175,000
117	23453	GPS Zardad Banda	NBP Turlandi	315-9	175,000
118	38607	GMS KSK	UBL KSK	1582-2	175,000
119	23247	GPS FazalKilli	UBL KSK	1687-8	175,000
120	23412	GPS Sheikh jana-1	UBL KSK	134101011433	175,000

121	33228	GMS Gar PanjPir	UBL PanjPir	916-0	175,000
122	36548	GHS ZAIDA	UBL Zaida	5473-8	175,000
123	23451	GPS No 1 Zaida	UBL Zaida	5317-7	175,000
Grand Total UBL					21,525,000

Annexure-18
Para No 1.2.2.15

Statement showing Penalty on late supply

Month	Penalty on Teacher Chairs	Penalty on Desk/Bench(02 seater)	Total penalty Amount(Rs)
July 2017	5,158	80,842	86,000
August 2017	37,935	287,171	325,105
September 2017	-	231,667	231,667
October 2017	-	96,528	96,528
Total	43,092	696,208	739,301

Detail of Penalty on late supply

Particular	July 2018				August 2018			
	late supply qty (from below table)	Rate(Rs)	Total amount of late supply Amount (Rs)	Penalty for 01 month @2%	Late supply qty	Rate(Rs)	Total amount of late supply Amount (Rs)	Penalty for 02 month @2%
Teacher chairs	93	2773	257,889	5,157.78	342	2773	948,366	37,934.64
Dest/Bench (Two seater)	335	12066	4,042,110	80,842.20	595	12066	7,179,270	287,170.80
	September 2018				October 2018			
Teacher chairs	0	2773	-	-	0	2773	-	-
Dest/Bench (Two seater)	320	12066	3,861,120	231,667.20	100	12066	1,206,600	96,528.00

Statement showing month wise quantity detail of late supply

Item Name	July	August	Sep	Oct	Total
Teacher chairs 1 st supply	35	69	0	0	104
2 nd supply	58	273	0	0	331
Total	93	342	0	0	435
Dest/Bench (Two seater) 1 st supply	170	375	245	100	890
2 nd supply	165	220	75	0	460
Total	335	595	320	100	1350

Annexure-19
Para No 1.3.1.1

Income tax on purchases

Item purchased	Amount(Rs)
Stationary	181,358
Pesticides	523,037
Furniture	407,229
Computers	116,584
Street lights	293450
Forestation	849,713
Total	2,371,371
Required income tax @ 7.5 %	177,852
Income tax deposited	29,130
Difference	148,722

Income tax deducted from salaries

Months	Amount of income tax deducted (Rs)
7	5,574
8	8,247
9	8,247
10	8,247
11	8,247
12	9,740
1	9,740
2	9,363
3	9,363
4	9,363
5	7,487
6	7,487
Total	101,105

Annexure-20

Para No 1.3.2.1

Detail of less deduction of income tax from contractor of repair of transformer

S No	Estimated cost (Rs)	Payment (Rs)	Income tax required @ 12.5% (Rs)	Income Tax deducted @ 7.5% (Rs)	Diff (Rs)
1	5.00 m	5,000,000	625,000	394,809	230,191
2	3.00 m	1,207,447	150,930	90,558	60,373
3	78.00 m	780,000	97,500	58,500	39,000
Total					329,564

Detail of less deduction of income tax on supplies

S No	Head	Amount (Rs)
1	Hot & cold	585,000
2	Purchase of stationary	270,968
3	Furniture and fixture	126,425
4	Purchase of sanitation items	290,901
5	Purchase of Tractor	1,156,018
6	Purchase of Street Lights items	234,851
Total		2,664,163
Income tax deducted @ 4.5%		121,237
Income tax Required @ 7.5 %		202,062
Difference		80,825

Annexure-21
Para No 1.3.2.7

Detail of less deduction of income tax

Name of contract	Bid amount (Rs)	Income tax required @ 12.5%(Rs)	Income Tax deducted @ 10% (Rs)	Difference (Rs)
License fee	760,000	95,000	76,000	19,000
Sign Board	580,000	72,500	58,000	14,500
Tehbazari	495,000	61,875	49,500	12,375
Slaughter House	64,000	8,000	6,400	1,600
Cattle Fair Topi	6,756,000	844,500	675,600	168,900
GBS Topi	13,990,000	1,748,750	1,399,000	349,750
Total				566,125

Detail of non-deposit of income tax

S No	Name of work	Expenditure (Rs)	Income Tax @ 7.5% (Rs)
1	Construction of Janaz Gah at Marghuz	5,600,000	420,000
2	Construction of Janaz Gah at Bamkhel	3,000,000	225,000
3	Construction of Janaz Gah at Khota	2,000,000	150,000
4	Construction of Janaz Gah at Right Bank colony	2,500,000	187,500
5	Construction of Janaz Gah at Sulai	3,150,000	236,250
6	Pavement of street at topi west and East	3,150,000	236,250
7	Pavement of street at Batakara	3,000,000	225,000
8	Pavement of street at topi west and East	2,010,000	150,750
9	Pavement of street at topi East	1,020,000	76,500
10	Pavement of street at topi west	1,020,000	76,500
11	Construction of Janaz Gah at Gar Aka Khel	3,000,000	225,000
12	Construction of Janaz Gah at Hund	2,000,000	150,000
Total income tax deducted			2,358,750
Income tax deposited in to government treasury			0
Income tax out standing			2,358,750

Annexure-22
Para No 1.4.1.1

Detail of non-submitted accounts of Receipts by VCs/NCs during 2017-18

S.No	VCs/NCs	Amount (Rs)
1	VC Hamlet Gallah	4,130,505
2	VC Thand Koi North	1,352,686
3	NC Maniri Bala III	5,157,466
4	NC Zaida-IV	1,093,422
5	VC Tordher-I	5,784,523
6	VC Bazargai	1,245,493
7	VC Beka	6,430,453
8	VC Gar Munara	3,003,853
9	VC Jahangira-III	1,540,701
10	VC Jalsai-I	1,278,964
11	VC Kalu Khan-III	1,028,247
12	VC Kernal Sher Kalay East	1,050,478
13	VC Lahor East-II	6,125,517
14	VC Marghuz Aka Khel	1,434,753
15	VC Shah Mansoor-II	1,156,558
16	VC Topi East-I	1,101,031
Total		42,914,650

Annexure-23
Para No 1.4.1.2

Detail of Irregular expenditure without pre-audit by VCs/NCs during 2017-18

S.No	VCs/NCs	Accounts (Rs)
1	VC Hamlet Gallah	4,405,004
2	VC Thand Koi North	5,437,068
3	NC Maniri Bala III	2,392,039
4	NC Zaida-IV	3,173,075
5	VC Tordher-I	4,619,528
6	VC Bazargai	1,079,660
7	VC Beka	3,853,613
8	VC Gar Munara	2,906,940
9	VC Jahangira-III	4,304,296
10	VC Jalsai-I	3,503,139
11	VC Kalu Khan-III	1,264,921
12	VC Kernal Sher Kalay East	2,462,044
13	VC Lahor East-II	4,343,494
14	VC Marghuz Aka Khel	3,018,758
15	VC Shah Mansoor-II	3,696,189
16	VC Topi East-I	3,280,237
Total		53,740,005

Annexure-24
Para No 1.4.1.3

**Detail of irregular expenditure without Technical Sanction by VCs/NCs
during 2017-18**

S.No	VCs/NCs	Amount (Rs)
1	VC Hamlet Gallah	3,507,400
2	VC Thand Koi North	1,575,000
3	NC Zaida-IV	3,532,046
4	VC Tordher-I	3,513,722
5	VC Bazargai	3,816,000
6	VC Gar Munara	3,528,240
7	VC Lahor East-II	3,817,000
8	VC Marghuz Aka Khel	4,232,855
9	VC Shah Mansoor-II	1,925,000
Total		29,447,263

Annexure-25
Para No 1.4.2.1

Detail of penalty not recovered from contractors by VCs/NCs during 2017-18

S. No	VCs/NCs	Stipulated date of completion	Current Status	Cost of scheme (Rs)	10% Penalty (Rs)
1	VC Thand Koi North	31.12.2017	In progress	1,575,000	157,500
2	NC Maniri Bala III	31.12.2017	In progress	3,509,270	350,927
3	NC Zaida-IV	31.12.2017	In progress	3,532,040	353,204
4	VC Tordher-I	31.12.2017	In progress	3,513,720	351,372
5	VC Beka	31.12.2017	In progress	2,744,040	274,404
6	VC Kernal Sher Kalay East	31.12.2017	In progress	2,035,260	203,526
7	VC Marghuz Aka Khel	31.12.2017	In progress	4,232,850	423,285
8	VC Shah Mansoor-II	31.12.2017	In progress	1,925,000	192,500
9	VC Topi East-I	31.12.2017	In progress	1,494,000	149,400
Total				24,561,180	2,456,118

Annexure-26
Para No 1.4.2.2

Detail of bank profit not deposited by VCs/NCs during 2017-18

S.No	VCs/NCs	Amount (Rs)
1	VC Hamlet Gallah	84,196
2	VC Thand Koi North	214,776
3	NC Maniri Bala III	108,654
4	VC Tordher-I	16,705
5	VC Bazargai	133,928
6	VC Beka	173,412
7	VC Gar Munara	76,488
8	VC Jahangira-III	100,673
9	VC Jalsai-I	144,698
10	VC Kalu Khan-III	79,085
11	VC Kernal Sher Kalay East	218,681
12	VC Lahor East-II	164,104
13	VC Marghuz Aka Khel	123,907
14	VC Shah Mansoor-II	64,696
15	VC Topi East-I	74,230
Total		1,778,233