



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENTS  
DISTRICT KOHISTAN UPPER**

**AUDIT YEAR 2018-19**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AD LGE &RDD	Assistant Director Local Government, Election & Rural Development Department
AG	Accountant General
APR	Actual Payee Receipt
BHUs	Basic Health Units
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing & disbursing Officer
DO	District Officer
EMIS	Education Management Information System
GFR	General Financial Rules
IMU	Independent Monitoring Unit
LGA	Local Government Act
LHV	Lady Health Visitor
MFDAC	Memorandum for Departmental Accounts Committee
NBP	National Bank of Pakistan
DHO	District Health Officer
DHQ	District Headquarter
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
RDA	Regional Directorate of Audit
RHC	Regional Health Center
SDEO	Sub-Divisional Education Officer
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VCs / NCs	Village Councils / Neighborhood Councils
DAC	District Accounts Committee
ZAC	Zilla Accounts Committee

## Preface

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

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

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

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

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

Dated:  
Islamabad

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

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

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

Local Governments of District Kohistan Upper consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier-1, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of the offices of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO for the administration. There are two Tehsil Administrations in district Kohistan Upper. The third tier- Village and Neighborhood Councils does not exist in District Kohistan due non-conducting local bodies elections.

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

There are nine offices in District government Kohistan Upper, two Tehsil Municipal Administrations and one AD LGE&RDD out of which the accounts of 09 offices of district government, two TMA's, and one AD LGE &RDD 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 Kohistan Upper for the Financial Year 2017-18 was Rs. 1,213.985 million against available budget of Rs 1,473.024. Out of this, RDA Abbottabad audited an expenditure of Rs. 267.077 million which, in terms of percentage, was 22% of auditable expenditure. The total expenditure of two TMA's was Rs 147.512 million against available budget of Rs 194.621. Out of this, RDA Abbottabad audited an expenditure of Rs 36.878 million which, in terms of percentage, was 25% of auditable expenditure. The total expenditure of AD LGE & RDD Kohistan Upper for the Financial Year 2017-18 was Rs 36.652 million against available budget of Rs 41.093. Out of this, RDA Abbottabad audited an expenditure of Rs 7.33 million which, in terms of percentage, was 20% of auditable expenditure.

The receipts of the District Government Kohistan Upper, for the Financial Year 2017-18 were Nil as the receipts were collected in Provincial Account-I. The receipts of two TMA's were Nil.

The total expenditure of local governments of District Kohistan Upper for the financial year 2017-18 was Rs.1,398.149 million against which the audit of Rs. 311.285 million was conducted which in terms of the percentage was 22.26%. The total receipts of the local governments of district Kohistan Upper were NIL.

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

Recovery of Rs.9.044 million was pointed out during the audit. Recoveries pointed out were not in the notice of the executives before audit. However, recovery of Rs 0.551 was made till finalization of this report.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of Local Government Kohistan Upper with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment of the audited entity before starting the audit. Audit used desk audit

techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

**d. Audit Impact**

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

**e. Comments on Internal Control and Internal Audit department**

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

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

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

- i. Irregularities & Non-Compliance were noted in 13 cases amounting to Rs.1,151.669 million. <sup>1</sup>
- ii. Weak Internal Control was noted in 16 cases amounting to Rs. 2,101.663 million. <sup>2</sup>

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

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.10, 1.3.1.1.1,1.3.1.1.2,1.3.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.14, 1.3.1.2.1 to 1.3.1.2.2

**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.



## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	04	1,491.508	0	1,491.508
2.	Total formations in audit jurisdiction	151	1,491.508	0	1,491.508
3.	Total Entities (PAO) Audited	04	1,399.149	0	1,399.149
4.	Total formations Audited	09	1,399.149	0	1,399.149
5.	Audit & Inspection Reports	09	1,399.149	0	1,399.149

### 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	1,151.669
3.	Weak Internal controls	2,091.55
4.	Others	10.508
	<b>Total:</b>	<b>3,253.332</b>

### III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1.	Outlays Audited	-	115.188	-	1,283.961	1,399.149	924.493
2.	Amount Placed under Audit Observations /Irregularities of Audit	-	33.342	2.218	3,217.772	3,253.332	
3.	Recoveries Pointed Out at the instance of Audit	-	4.871	-	4.173	9.044	122.979
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	4.173	4.173	
5.	Recoveries Realized at the instance of Audit	-	-	-	0.551	-	0

#### IV: Table of Irregularities pointed out

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	2,238.248
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM <sup>3</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	541.494
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	9.044
6.	Non-production of record	0
7.	Others, including cases of accidents, negligence etc.	464.546
	<b>Total</b>	<b>3,253.332</b>

#### V: COST BENEFIT RATIO

(Rs in million)

S. No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	1,399.149
2.	Expenditure on audit	0.943
3.	Recoveries realized at the instance of audit	0.551
	Cost-Benefit Ratio	1:1

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

## CHAPTER-1

### 1.1 Local Governments Kohistan Upper

#### 1.1.1 Introduction

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

District Kohistan Upper has two Tehsils i.e. Dasso and Kandia. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer Finance. A Tehsil Accounts Officer and a Tehsil Officer Technical.

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

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

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

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

There is an Assistant Director Local Government Election & Rural Development Department and no VCs/NCs. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office of the District Kohistan Upper.

**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 neighbourhood councils
- v. Grants, establishment and budget of village and neighbourhood 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 neighbourhood 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 neighbourhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

**Functions and Powers of the Village Council or Neighborhood Council:**

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

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

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

### District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	996.138	1,051.469	55.331	5.55%
Non-salary	179.886	162.516	(17.370)	(9.66%)
Developmental (A/C-IV)	0	0	0	
<b>Total</b>	<b>1,176.024</b>	<b>1,213.985</b>	<b>37.961</b>	<b>(4.11)</b>
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### TMAs

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	27.304	18.954	(8.350)	(30.58 %)
Non-salary	14.374	13.370	(1.004)	(6.98 %)
Developmental (A/C-IV)	152.945	115.188	(37.757)	(24.69 %)
Developmental (A/C-I)	0	0	0	0 %
<b>Total</b>	<b>194.623</b>	<b>147.512</b>	<b>(47.111)</b>	<b>(24.21 %)</b>
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 %</b>

### AD LGE&RDD

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	37.781	33.493	(0.288)	(0.76%)
Non-salary	3.312	3.159	(0.153)	(4.62%)
Developmental (A/C-IV)	0	0	0	
Developmental (A/C-I)	0	0	0	
<b>Total</b>	<b>41.093</b>	<b>36.652</b>	<b>(4.441)</b>	<b>(10.81%)</b>
<b>Receipts</b>	<b>0</b>	<b>0</b>		



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

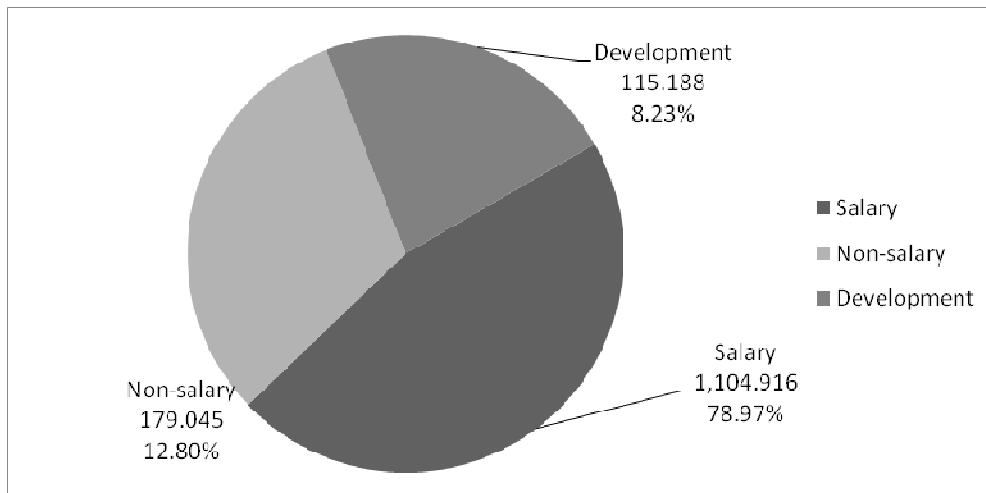
**(Rs in million)**

2017-18	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	1,061.223	1,104.916	43.693	4.12%
Non-salary	197.572	179.045	(18.527)	(9.38%)
Developmental (A/C-IV)	152.945	115.188	37.757	(24.69%)
Developmental (A/C-I)	0	0		
<b>Total</b>	<b>1,411.74</b>	<b>1,399.149</b>	<b>12.591</b>	<b>(0.9%)</b>
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	

The savings of Rs 12.591 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

**EXPENDITURE FOR THE YEAR 2017-18**

**(Rs in million)**



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

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

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

# **DISTRICT GOVERNMENT**

## **1.2.1 Irregularity/Non-compliance**

### **1.2.1.1 Non-utilization of developmental funds – Rs.530.603 million**

According to District Government KPK Rules of Business 2015, Second Schedule Section-1(d)(i) that Planning and Development Section of Deputy Commissioner will be responsible for preparation, implementation, monitoring and evaluation of District Annual Development Program in co-ordination with District Offices.

Deputy Commissioner, Kohistan received Rs. 530.603 million in District ADP up to 30-06-2018 for formulation and execution of district developmental plans. It was observed that the subject amount remained idle with the local without formulation of any District Developmental Plan. No progress regarding its utilization had yet been made till the dates of audit i.e. August 2018. As a result the government money remained blocked and the community deprived of the basic facilities.

Audit is of the view that available funds were not utilized as no effort was made regarding utilization of these funds.

Blockade of Government money occurred due to weak financial and management control which deprived uplift of underdeveloped community and inefficient source utilization.

When pointed out in August 2018, management stated that detailed reply along with supporting documents would be submitted in due course of time. No progress was intimated till finalization of this report.

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

Audit recommends detailed inquiry regarding non-utilization of funds besides action against person(s) at fault.

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

### **1.2.1.2 Blockage of developmental funds – Rs.10.891 million**

According to District Government KPK Rules of Business 2015, Second Schedule Section-1(d)(i) that Planning and Development Section of Deputy Commissioner will be responsible for preparation, implementation, monitoring and evaluation of District Annual Development Program in co-ordination with District Offices.

Deputy Commissioner, Kohistan received an amount of Rs. 2.397 million from Finance Department KPK during 2017-18 on account of grant to Local Council.

It was also observed that Zilla Tax amounting to Rs.10.891 million was shown as closing balance of 2016-17 and 2017-18. These two amounts were provided by the government for one purpose i.e. expenditure by local council on salary etc. After amendment of LGA 2013, government is releasing /providing salary & non-salary funds to the local government for official assignments.

Audit is of the view that no efforts were made to utilize Zilla Tax or otherwise which is undue retention and blockage of these funds.

Blockade of Government money occurred due to weak financial and management control.

When pointed out in August 2018, management stated that due to non holding of local bodies' election and selection of Zilla Nazim the funds could not be utilized.

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

Audit recommends detailed inquiry regarding non-utilization of funds besides action against person(s) at fault.

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

**1.2.1.3 Unauthorized retention of TMA Tax amounting -Rs. 29.982 million.**

According to Government of KPK Election and Rural Development department letter dated 22 June 1998, 2% tax on immovable property shall be collected and deposited in the respective Tehsil Municipal Account.

Deputy Commissioner, Kohistan paid Rs. 1,499.134 million upto 30-06-2018 on account of land acquisition for different awards regarding acquisition of land, built up properties and trees etc during the period. TMA Tax of 2% amounting to Rs. 29,982,687 (1,499,134,384x2%) was not transferred to TMA accounts.

Audit observed that unauthorized retention of tax occurred due to weak financial control which resulted in loss to government exchequer.

When pointed out in August 2018, management stated that detailed reply would be submitted in due course of time. No progress was intimated till finalization of this report.

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

Audit recommends investigation and release of unauthorized retained tax besides action against the person(s) at fault.

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

**1.2.1.4 Wasteful expenditure on non-functioning BHU - Rs.4.489 million.**

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

District Health Officer (DHO), Kohistan allowed expenditure of Rs.4,488,816 on account of pay and allowances of various employees posted in Basic Health Unit (BHU) Bataira during the year 2017-18 as detailed below:

S.No	Name of employee	BPS	Personal No.	Designation	Pay
<b>BHU Bataira</b>					
1.	Gul Zada	12	349982	JR.PHC(MP)	52,181
2.	Siraj ul Haq	12	537504	JR.PHC(MP)	41,564
3.	Fazlu Rehman	12		JR.PHC(MP)	52,181
4.	Muhammad Ali Shah	12	344010	JR.PHC(MP)/EPI	53,658
5.	Liaqat Ali	12		JR.PHC(MP)/EPI	42,792
6.	Sana Attaullah	12		JR.PHC(MCH)	40,929
7.	Gul Haba	03	344273	Dai	Retired
8.	Muhammad Suleman BHU	2	344144	Ward Orderly	28,896
9.	Sami ul Haq	03	349995	Behshti	30,792
10.	Umer Hayat	02	343976	Chowkidar	31,075
			<b>Total:</b>	<b>374,068x12</b>	<b>4,488,816</b>

It was observed that no receipt was generated / collected and deposited into government account despite availability of sufficient health staff. This shows that the concerned staff is not delivering health services in the BHU or either remains absent from their duties. A huge amount of government money has been spent on the construction of this BHU, supply of medicines and equipments and salaries etc.

Audit is of the view that non-function of BHU occurred due to weak administrative control which resulted in loss to government.

When pointed out in August 2018, management stated that the OPD collected with the in charge of BHU would be deposited and shown to audit.

Reply is not tenable because incurrence of huge resources without service delivery is mere wastage of public exchequer.

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

Audit recommends detailed level inquiry into the matter besides functioning of health facility and action against the person(s) at fault.

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

**1.2.1.5 Wasteful expenditure due to non-functional of DHQ Hospital – Rs. 464.546 million**

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

District Health Officer, Kohistan constituted a team who visited newly constructed District Headquarter (DHQ) building at Dasso. The team raised certain issue like illegal occupation, incomplete boundary wall, non-construction of guard room and installation of gates etc. A visit with the staff of DHO office was paid to the premises to ascertain the facts, where two gates were found installed with all completed buildings. Certain minor deficiencies were observed which could be rectified at minimum cost & time.

The management of Dasso Hydro Project also intimated about provision of funds for two ambulances and certain equipments but in vain till date i.e. August 2018.

Health Department has not been processed SNE despite incurrence of Rs. 464.546 million by the District Government on construction of this facility. Currently no facility in three districts is providing in door treatment to patients.

Audit is of the view that red tapism deprived the basic and foremost health facility to the inhabitants of the Districts of Kohistan. The huge capital has been put to jeopardy & mercy for nothing by delaying tactics.

Non-functional facility occurred due to weak administrative controls as a result local vulnerable community deprived of the basic health facilities.

When pointed out in August 2018, management stated that DHQ Hospital had yet not handed over to Health Department due to certain deficiencies. However, the case would be taken with the higher ups for regularization of DHQ



and progress would be shown to audit. No progress was initiated till finalization of this report.

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

Audit recommends investigation and earliest service delivery besides action against the person(s) at fault under intimation to audit.

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

**1.2.1.6 Unverified expenditure incurred through PTC accounts – Rs.7.355 million.**

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

DEO (Male) Dassu, Kohistan transferred an amount of Rs. 7.355 million to various schools through their PTC accounts on account of Class Room consumables and Petty Repairs during the year 2017-18 as detailed below:

S.No	Name of Grant	Amount in Rs.
1.	Class consumables	5,855,000
2.	Petty Repair (buildings)	1,500,000
	<b>Total:</b>	<b>7,355,000</b>

However, record in support of these accounts record such as incomes and expenditures, cash books and invoices in support of the payments were not submitted by the concerned PTCs to the office of DEO, which were not available for audit check and remained unverified.

Audit observed that non-verification of record occurred due to non-compliance of rules, which resulted in un-authentication of expenditure.

When pointed out July 2018, management stated that detailed reply would be submitted within a week time. No progress was intimated till finalization of this report.

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

Audit recommends production of record and action against the person(s) at fault.

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

**1.2.1.7 Loss to government due to non-deletion of schools having zero enrollment – Rs.2.196 million**

Para 10 (ii) of GFR Vol-I provides that the expenditure should not be prima facie more than the occasion demands.

Ten (10) number of Primary Schools working under the administrative control of Sub District Officer (Male) Dasso, Kohistan have no enrollment as detailed below:

S. No	Name of School	Sanctioned strength	working strength	Average Pay	Enrollment June 2018
1.	GPS Bareyar	03	01	15,000x12=180,000	Zero
2.	GPS Mamar Shah Abad	03	02	45,000x12=540,000 15,000x12=180,000	
3.	GPS Sameer	03	01	15,000x12=180,000	
4.	GPS Kantel Khel	03	01	18,000x12=216,000	
5.	GPS Seri Moot	03	01	15,000x12=180,000	
6.	GPS Gabrialoo	03	02	45,000x12=540,000 15,000x12=180,000	
7.	GMPS Gudloo	01	00	0	
8.	GMPS Gujree Baik	01	00	0	
9.	GMPS Gumoo	01	00	0	
10.	GMPS Gourshal Harbin	01	00	0	
<b>Total:</b>				<b>2,196,000</b>	

(Note: Average Pay for PHST is taken as 45,000 and PST is 18,000 and Chow is 15,000.)

A huge amount has been spent on the pay and allowances of teaching and non teaching staff and construction of these schools, which remains blocked and

wasted. This shows that these schools are not functioning as no students were found enrolled in these schools.

Audit observed that non-deletion of schools having zero enrollment occurred due to non observance of government instructions which resulted into loss to government.

When pointed out July 2018, management stated that schools at S.No.1 to 6 were merged and restored on court orders. While S.No.7 to 10 were deleted due to zero enrollment. Reply was not acceptable because pay of the staff for merged schools was released.

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

Audit recommends investigation and stoppage of pay besides action for incurrence of PTC funds on merged & deleted schools under intimation to audit.

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

**1.2.1.8 Unverified expenditure – Rs.25.583 million.**

S.No 1 to 4 of PTC guidelines (Record to be maintained) says that PTC shall maintain complete record of income (receipts) and expenditure (payment), cash book having all debit/credit entries, all invoices and bills of supplies/ vendors and shall submit copies thereof to DEO concerned at the closure of the final year.

District Education Officer (Female) Kohistan released an amount of Rs.25.583 million through respective PTC accounts on account of Conditional Grants , Class Room Consumables and Petty Repairs during the year 2017-18 as per detail given below:-

S.No	Years	Name of Grant	Amount in Rs.
1.	2017-18	Conditional Grants for Boundary wall and Water Supply	1,755,000
2.	2017-18	-DO-	1,545,000
3.	2017-18	Petty Repairs	1,938,000

4.	2017-18	Class Room Consumables	1,865,000
5.	2015-16	Conditional Grants for Boundary wall and Water Supply	18,480,000
		<b>Total:</b>	<b>25,583,000</b>

However, following short comings were noticed:

- i. Monitoring report of P & D section, third party reports and independent reports of IMU regarding utilization of funds, construction of additional class rooms, boundary walls was not available.
- ii. Record regarding demand of funds by the respective schools not available.
- iii. No reconciliation of expenditure out of PTC accounts with DEO/ SDEO was made by schools.
- iv. No progress report obtained from the concerned schools on regular basis in order to monitor the utilization of these grants.

Audit is of the view that expenditure could not be properly verified and chances of misappropriation could not be ruled out.

Unverified expenditure occurred due to non-observance of financial controls, previous expenditure/ utilization and non-monitoring. Release of grants without determination of requirements was careless attitude of management towards government duty.

When pointed out July 2018, management stated that conditional grant for S.No.5 was released to schools which are not permanently closed. However no proper justification for other amounts was given by the local office. No progress was intimated till finalization of this report.

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

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

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

**1.2.1.9 Wasteful expenditure due to non delivery of services –  
Rs 3.624 million**

According to KP District Governments Rules of Business 2015, District Officer Social Welfare, Community Development and Women Empowerment is responsible for promotion of public sector facilitation and support for the protection, rehabilitation and look after of the deprived, marginalized and vulnerable individuals, groups and communities.

District Officer Social Welfare Kohistan incurred expenditure of Rs 3,624,075 on account of salary and non-salary heads of accounts during 2017-18. No activity regarding social welfare, community and women development was carried. Machinery and equipments supplied for establishment of vocational centers was dumped into the office. Even regular District Officer Social Welfare was not posted and office was left at the disposal of Auxiliary Workers (BPS-09). No official vehicle was allotted to the office, however driver was drawing salaries regularly without performing duties. Expenditure without performing activities and delivery of services is wastage of public money.

Wasteful expenditure without delivery of services occurred due to weak administrative controls which resulted in loss to Government.

When pointed out in November 2018, management stated that activities related to the rules of business were regularly being carried out. The post of driver was sanctioned by Finance Department. Matter related to shortage and posting of required staff would be taken up with Directorate General Social Welfare. The reply is not cogent as documentary evidence in support of reply was not produced.

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

Audit recommends the office should be made functional and abolition of unnecessary posts.

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

**1.2.1.10 Unauthorized advance payment and non supply of medicines  
– Rs. 1.300 million**

According to clause 17 of contract agreement, the supply of the ordered goods under this agreement shall be completed by the Supplier within thirty (30) days after the receipt of supply orders from the Purchasing Entity.

District Population Welfare Officer Kohistan paid Rs 1,300,000 to various suppliers for supply of medicines during 2017-18. Medicines were not supplied till the dates of audit i.e. October 2018, however no action was taken.

Advance payment and non-supply of medicines occurred due to non-compliance of government instruction which resulted in non delivery of medicines.

When pointed out in October 2018, management stated that supply of medicines was in progress and completion report would be shown to audit. The reply was not cogent as supplier was bound to complete supply within 30 days. Moreover, penalty for late supply was also not imposed & recovered.

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

Audit recommends investigation for fixing responsibility and recovery of penalty.

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

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Non-recovery of lease amount -Rs. 1.100 million.**

According to clause-3 of the contract agreement between District Government Kohistan and SHYDO, the lessee shall pay the lease amount of 1.100 million in 20 equal installments.

Treasury Rule 7 (i), states that all the money received by or tendered to government officers on account of the revenue shall without undue delay be paid in full into a treasury.

District Government Kohistan entered into an agreement with M/s Deewan Enterprises for lease of Jalkot Hydel Station measuring 13 Kanals and 9 Marlas at an agreed amount of Rs. 1,100,000 for a period of ten years w.e.f. 30<sup>th</sup> October 2008. The concerned contractor had yet not deposited a single penny to the District Government despite the fact that contract had expired on 30.10.2018. The local office did not make any serious efforts regarding recovery of lease amount.

Audit observed that non-recovery of lease amount occurred due to weak internal control which resulted in loss to government exchequer.

When pointed out in August 2018, management stated that the contractor had been directed to deposit the amount immediately. No progress was intimated till finalization of this report.

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

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

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

**1.2.2.2 Non-Reconciliation of budget and expenditure – Rs. 2,066.839 million.**

According to Accounts Manual Part-IX the reconciliation of transactions of Receipts and expenditure under the head of Salary, Non-Salary, District ADP and Zilla tax, shall be made month wise with bank and account office.

Deputy Commissioner Kohistan authenticated budget of Rs. 2,066.839 million during the year 2017-18. The subject amount was further released to the district devolved departments on account of salary and non-salary. Reconciliation of budget and expenditure was not carried out with NBP. This issue was highlighted by State Bank of Pakistan during May 2018 but to date it still persist.

Audit observed that non-reconciliation of budget and expenditure occurred due to weak financial control.

When pointed out in August 2018, management stated that detailed reply would be submitted after consulting record. No progress was intimated till finalization of this report.

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

Audit observed that reconciliation may be conducted at an earliest and exact position of funds be communicated.

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

**1.2.2.3 Unauthorized deposit of receipts into Provincial Account-I - Rs 1.161 million.**

According to S. No 4 of part 1 of the third schedule of Local Government Act 2013, Fees in respect of Education and health established and maintained by District Government should be part of District revenue as required vide section 42 of the aforementioned Act.



District Health Officer, Kohistan received Rs 1,613,508 on account of various health receipts during 2017-18. The amount was deposited into Provincial Account-I instead of District Account-IV as provided in Local Government Act 2013..

Deposit of district receipts into provincial Account occurred due to weak internal control, which resulted into loss to district government.

When pointed out in August 2018, management stated that as per previous practice the receipt was deposited into Provincial Account-I. Now and onward the receipt would be deposited into District Account-IV of local government. No progress about deposit of receipt was reported till finalization of this report.

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

Audit recommends investigations, disciplinary action and corrective measure under intimation to audit.

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

**1.2.2.4 Wastage of public resources on non-functional health facilities - Rs.3.164 million.**

According to LGA 2013, First Schedule S.No.v,vi and xix” District Health Officer is responsible for provisions and delivery of health services in the district through DHQ, RHCs and BHUs”.

Five (04) Basic Health Centre (BHUs) namely BHU Jashoi, Seri Gari, Baryar, Mandraza and Civil Dispensary Lohi established under administrative control of DHO Kohistan has not contributed a single penny towards health receipts from visiting patients during 2017-18.

S.No	Name of employee	BPS	Personal No.	Designation	Pay
<b>BHU Mandraza</b>					
1.	Dost Muhammad	2	698374	Ward Orderly	20,026
2.	Abdul Sadoor	03	343896	Behshti	27,069
3.	Muhammad Ayaz	02		Chowkidar	14,019

<b>BHU JASHOI</b>					
1.	Mehtab	12	350108	JR.PHC(MP)/EPI	30,775
2.	Gul baz (bhu)	2	343808	Ward Orderly	33,190
<b>BHU BARYAR</b>					
1.	Aurang Zeb	2	350121	Ward Orderly	31,075
2.	Fazal Haq	03	350060	Behshti	25,030
3.	Mujeeb ur Rehman	02	344167	Chowkidar	27,787
<b>CD LOHI</b>					
1.	Abdullah (CD)	2	-	Ward Orderly	18,587
2.	Fazal Rehman (CD)	03	-	Behshti	17,946
3.	Abdul Malik	02	-	Chowkidar	18,133
			<b>Total:</b>	<b>263,637x12</b>	<b>3,163,644</b>

It was observed that these facilities lack proper health professional staff like Doctors, LHVs, Health Technicians and Dais etc. The reasons for non-posting / availability of proper staff were unknown which shows that these facilities are not feasible due one or the other reason like snow bound area etc. Resultantly precious public exchequer was wasted on construction and establishment of these facilities. Further the local inhabitants were deprived from basic health facilities besides loss of government receipt.

Audit is of the view that non-functionalization of these facilities occurred due to weak internal control which resulted in loss to government.

When pointed out in August 2018, management stated that the above mentioned health facilities are not functioning properly due to shortage of technical staff. Now a joint transfer order had been issued to solve the issue. Reply was not cogent because no efforts were made to protect & safeguard the interest of government.

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

It is recommended that inquiry may be conducted to determine responsibility beside fictionalization of these faculties.

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

### **1.2.2.5 Non-functional of Government schools.**

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.

Seventeen (17) number of Primary Schools working under the administrative control of Sub Divisional Education Officer (Male) Primary Education, Kohistan were found to be non-functional during the year 2017-18. Detail is given at Annexure - 2.

A huge amount has been spent on the construction of these schools, which remains blocked and wasted. Moreover the children's of the vicinity are deprived of the basic right of education. This shows that these schools are not functioning properly and there are no students enrolled in these schools.

Audit observed that non-functioning of schools occurred due to weak internal control which resulted in low literacy rate.

When pointed out July 2018, management stated that schools at S.No.1&3 has already been merged due to zero enrollment. S.No.7&10 are properly functioning.S.No.14 post lying vacant. While S.No. 9&16 already deleted from system due to zero enrollment. Reply was not tenable because functioning of all pointed out schools has not been made.

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

Audit recommends inquiry into the matter and proper functioning of schools under intimation to audit.

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

**1.2.2.6 Unauthorized payment of Conveyance Allowance during vacations - Rs.3.073 million.**

According to Accountant General (PIFRA) KPK No. Computer/HR-LAB/CIC/203 dated: 04-08-2011, conveyance allowance is not admissible to teachers of schools/Colleges/Training Institutes during the period of summer/winter vacations.

District Education Officer(Female), Kohistan allowed payment of Conveyance Allowance for summer/winter vacations amounting Rs.3,073,920 during 2017-18 as per detail given below:

S.No	Nomenclature of Post	Filled Posts	CA	Per month	Total
1.	Girls High School Teacher BPS-16	11	5,000	55,000 x 3	165,000
2.	Girls Middle School Teacher BPS-16	14	5,000	70,500 x 3	210,000
3.	Girls Middle School Teacher BPS-15	60	2,856	171,360 x 3	514,080
4.	Girls Primary School Teachers	255	2,856	728,280 x 3	2,184,840
				<b>Total:</b>	<b>3,073,920</b>

Audit is of the view that conveyance allowance was allowed in contrary to Government instructions which resulted into unauthorized payment.

Unauthorized payment of allowances occurred due to violation of Government instructions.

When pointed out July 2018, management stated that DAO office has been requested for deduction of conveyance allowance. No progress regarding recovery was intimated till finalization of this report.

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

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

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

### **1.2.2.7 Wastage of government money – Rs.6.100 million.**

S.No 1 to 4 of PTC guidelines (Record to be maintained) says that PTC shall maintain complete record of income (receipts) and expenditure (payment), cash book having all debit/credit entries, all invoices and bills of supplies/vendors and shall submit copies thereof to DEO concerned at the closure of the final year.

District Education Officer (Female) Primary, Kohistan allowed an expenditure of Rs.6,100,200 on account of various conditional grants and petty repairs to different Schools during the year 2017-18. Detail is given at Annexure - 3. It was observed that these grants released to various merged schools, building less schools, permanently closed /non-functional schools and those schools who have already received such grant in previous years. Schools wise payment shows that double payments have been made in the consecutive years to certain schools. As a result chances of misappropriation could not be ruled out.

Audit is of the view that wastage of government money occurred due to weak financial controls.

When pointed out July 2018, management stated that detailed reply would be submitted within a week time. No progress was intimated till finalization of this report.

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

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

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

### **1.2.2.8 Non-Rationalization of teaching staff.**

According to Target Matrix 2017-18 endorsed vide DEO (Female) Kohistan vide No. 672 Dated: 24-02-2018 "Implementation of Teachers Rationalization is based on 1:40 Ratio." As per guidelines issued by the Director of Elementary and Secondary Education KPK vide Notification No. 6104-59 / Rationalization/Estab Dated Peshawar the 01-04-2014, posts of Primary School Teachers (PST) may be rationalized as one teacher per forty students (1-40).

EMIS Data of Deputy District Education Officer (Female), Kohistan revealed that the local office failed to implement the rationalization of teachers in different primary schools during the year 2017-18. Detail is given at Annexure – 4.

Audit observed that non-rationalization of teaching staff occurred due to violation of Government instructions.

When pointed out July 2018, management stated that there is shortage of staff and rationalization process would be carried out after recruitment. No progress was intimated till finalization of this report.

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

Audit recommends justification and inquiry into the matter besides action against the persons at fault.

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

### **1.2.2.9 Non-functional Government schools.**

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.

Twenty one (21) number of Girls Primary Schools working under the administrative control of District Education Officer (Female) Primary Education,

Kohistan were found to be non-functional during the year 2017-18. Detail is given at Annexure – 5.

A huge amount has been spent on the construction of these schools, which remains blocked and wasted. Moreover the children's of the vicinity have been deprived of the basic right of education. This shows that these schools are not functioning properly and there are no students enrolled in these schools.

Audit observed that non-functioning of schools occurred due to weak internal control which resulted in low literary rate.

When pointed out July 2018, management stated that schools were merged due to shortage of staff and less enrollment. Reply was not acceptable as no evidence was provided to ascertain the functioning of mentioned schools.

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

Audit recommends inquiry into the matter and regularization under intimation to audit.

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

#### **1.2.2.10 Illegal occupation of government schools.**

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.

Six (06) number of schools working under the administrative control of District Education Officer (Female) Primary Education, Kohistan were found to be illegally occupied by some unknown locals during the year 2017-18 as per detail given below:-

S.No	Year	School ID	Name of School	Status
1.	2017-18	32664	GGPS Sadam Dadir	Occupied by locals by keeping herds like Sheeps, Goats etc.
2.	2017-18	30581	GGPS Dhoop Lohi	
3.	2017-18	30551	GGPS Peero Bela	

4.	2017-18	30573	GGPS Seral Shah	-DO-
5.	2017-18	30543	GGPS Mehran Abad	-DO-
6.	2017-18	30621	GGPS Gal Rahim Abad	Occupied by unknown people.

A huge amount has been spent on the construction of these schools, which remains blocked and wasted. Moreover the children's of the vicinity are depriving of the basic right of education. This shows that these schools are illegally occupied by.

Audit observed that illegal occupation of schools occurred due to weak internal control which resulted in low literary rate.

When pointed out July 2018, management stated that no school has been illegally occupied. Reply was not cogent as IMU reports categorically mentioned the illegal occupation of the above mentioned schools.

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

Audit recommends a detailed high level inquiry into the matter and regularization under intimation to audit.

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

**1.2.2.11 Unauthorized deposit of receipts into Provincial Account –I - Rs 1.057 million.**

According to Local Government Act 2013, Fees in respect of facilities established and maintained by District Government should be part of District revenue.

District Director Livestock, Kohistan received Rs 1,057,500 on account of various receipts during 2017-18. The amount was deposited into Provincial Account-I instead of District Account-IV as provided in Local Government Act 2013.

Deposit of district receipts into provincial Account occurred due to weak internal control, which resulted into loss to district government.



When pointed out in August 2018, management stated that the matter would be taken up with higher ups of the department and consent / advice would be taken. In routine the receipt had been deposited in to Account-I. Reply is not tenable because receipt was required to be deposited in account of district government after promulgation of Act.

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

Audit recommends investigations and immediate transfer into district funds besides action against the person(s) at fault.

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

**1.2.2.12 Irregular expenditure without supporting vouchers and actual payee's receipts – Rs 3.790 million**

Treasury Rule 205 mandates that vouchers for the withdrawal of money from the government account be submitted setting forth clear and full particulars for the withdrawal.

District Officer Social Welfare Kohistan withdrew Rs 3,790,500 under various heads of accounts during 2015-18, however supporting vouchers and invoices were not attached to the bills. Moreover, cheques were drawn in the name of DDO instead of suppliers and actual payee's receipts were also not found on record.

Irregular expenditure without invoices occurred due to weak internal control, misappropriation of which can also not be ruled out.

When pointed out in November 2018, management stated that vouchers were detached by District Account Office Kohistan while making payment. Supporting vouchers would be traced out and shown to audit. Reply is not tenable as vouchers and APRs were not submitted for verification.

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

Audit recommends investigation for fixing responsibility and disciplinary action besides submitted of complete record in support of payments.

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

**1.2.2.13 Wasteful expenditure due to poor performance – Rs 7.165 million**

According to Govt of KP, District Governments Rules of Business 2015, Fisheries department should perform the following responsibilities in the district:

1. Extension services to private sector for promotion of fish farming and hatcheries
2. Conservation, management and promotion of fisheries in public waters including rivers, streams and canals
3. Training through open training schools, advocacy, publicity and awareness campaigns
4. Promotion of aquaculture activities.
5. Collection, compilation and publication of statistical data on fish and fisheries.
6. Promotion of fisheries and seed production
7. Protection and development of natural fisheries resources
8. Development of fish hatcheries, sanctuaries and nursing units by the concerned districts
9. Establishment of demonstration fish farms
10. Technical and institutional support to community organizations in fisheries sector.
11. Extension services in fisheries including publicity, communication through media, exhibitions, seminars, workshops, symposia, roundtables, training and refresher courses for communities by the concerned district and at provincial level by the Directorate
12. Protection, promotion and conservation of fisheries
13. Collection, compilation and dissemination of primary data

Assistant Director Fisheries Kohistan did not perform any of the aforementioned activities during 2017-18. The expenditure on pay & allowances and contingencies amounting to Rs 7,164,651 is therefore held wastage of public money.

Non performance of fisheries development activities occurred due to non compliance of government instructions.

When pointed out in October 2018, management stated that the matter would be investigated and detailed reply would be furnished after verification of record.

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

Audit recommends investigation and disciplinary action.

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

**1.2.2.14 Wasteful expenditure due to non delivery of services – Rs 3.343 million**

According to KP District Governments Rules of Business 2015, District Sports Officer is responsible for the following activities:

1. Promotion of sports through infrastructure development
2. Talent scouting and building district sports teams
3. Annual sports competition and sports event management
4. Welfare of the Sportsmen
5. Promotional activities of Art and Culture, Language and Literature
6. Promotion of folk music and local cultural heritage
7. Promoting national integration
8. Financial and institutional assistance to cultural and literary bodies
9. Collection, compilation and dissemination of primary data

District Sports Officer Kohistan incurred expenditure of Rs 3,343,421 on account of salary and non-salary heads of accounts during 2015-18. No activity regarding promotion of sports and cultural activities were carried out during the period. Even a regular District Sports Officer was not posted since establishment of the office and office is run through additional charge to Senior Certified Teacher of GHS Dassu.

Wasteful expenditure without delivery of services occurred due to weak internal controls which resulted in loss to Government.

When pointed out in November 2018, management stated that efforts were being made for smooth running of the office activities. The matter for posting of regular District Officer would be taken up with higher authorities through District Administration Kohistan.

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

Audit recommends posting of regular head of office and functionalization of the activities of promotion of sports and cultural activities.

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

## **TEHSIL MUNICIPALADMINISTRATIONS**

### **1.3.1 TMA DASSU (KOHISTAN UPPER)**

#### **1.3.1.1 Irregularity/Non-compliance**

##### **1.3.1.1.1 Irregular expenditure without TS - Rs 26.500 million**

Para 178 of GFR Vol-I & Para-56 of CPWA code provides that the work may not be started/ executed without Technical Sanction (TS).

Tehsil Municipal Officer TMA Dassu awarded contracts to the various contractors and incurred expenditure amounting to Rs 26,500,000 however Technical Sanction was not obtained from the competent authority in contrary to the aforementioned criteria. Detail is given at Annexure – 6.

Audit holds that the expenditure as irregular due to non-observance of government instructions /rules.

When pointed out in November 2018 Management stated that Technical Sanctions would be obtained under intimation to audit. Reply was not cogent as TS should have been obtained prior to commencement of works.

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

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

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

##### **1.3.1.1.2 Wasteful expenditure on account developmental works – Rs 6.842 million**

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

on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Tehsil Municipal Officer TMA Dassu, incurred expenditure amounting to Rs 6,842,102 during 2017-18. Detail is given at Annexure – 7. Scrutiny of the record revealed that the schemes were ongoing since 2013-14.

Audit holds that the expenditure as wasteful due to non completion of schemes since long, which resulted in loss to government.

When pointed out in November 2018 Management stated that record will be checked and detailed reply will be submitted. Reply was not satisfactory as the observation was based on progress report of the local office.

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

Audit recommends recovery of the wasteful expenditure besides action against the persons at fault.

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

### **1.3.1.2 Internal Control Weaknesses**

#### **1.3.1.2.1 Non-imposition of penalty for delay in completion of works – Rs 1.9 million**

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

Tehsil Municipal Officer, TMA Dassu awarded contracts of various developmental schemes with estimated cost of Rs 19,200,000 during 2016-17. The schemes were not completed in stipulated period however penalty @ 10% amounting to Rs 1,920,000 was not imposed. Detail given at Annexure -8.

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

When pointed out in December 2018, Management stated that record will be checked and penalty will be recovered under intimation to audit. Reply was not cogent as action was taken.

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

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

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

#### **1.3.1.2.2 Non-deduction of income tax – Rs 2.971 million**

According to Government of Khyber Pakhtunkhwa Finance Department Notification No. SO (Dev-II) FD/12-6/2014-15 dated 21/04/2015, the competent authority has been pleased to direct that all Provincial Works Departments, while preparing Cost Estimates of development projects which falls in the tax exempted areas such as PATA shall frame on the Market Rate System 2015 (MRS-2015 !-2) but with 7% less cost to defray the amount added in rate analysis of all works/construction/supply items to meet withholding tax.



Tehsil Municipal Officer TMA Dassu did not deduct income tax amounting to Rs 2,971,125 during 2017-18. Detail is given at Annexure -9.

Non deduction of income tax occurred due to weak internal control which resulted in loss to Government.

When pointed out in November 2018 Management stated that district Kohistan is tax free zone. Reply was not cogent as the estimates of the schemes were prepared on MRS having built in provision of income tax.

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

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

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

## **1.3.2 TMA Kandian**

### **1.3.2.1 Irregularity / Non-compliance**

#### **1.3.2.1.1 Non-utilization of Government funds – Rs 37.758 million**

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

Tehsil Municipal Officer Kandian Upper Kohistan failed to utilize developmental funds amounting Rs. 37,758,331 during the year 2017-18. No progress regarding its utilization has yet been made till the dates of audit. As a result the government money remained blocked and the community deprived of the basic facilities.

Non-utilization of Government money occurred due to weak financial and management control.

The irregularity was pointed out in November 2018, management stated that the matter has already been taken up with higher ups for utilization of funds.

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

Audit recommends detailed inquiry regarding non utilization of funds besides action against person(s) at fault.

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

## ANNEXURES

### Annexure-1

#### MFDAC

Para of AIR No	Department	Caption	Amount
02	<b>DEO (Male) Kohistan</b>	Irregular expenditure on TA / DA	0.107
03		Non-imposition of penalty for non supply of furniture	0.211
07		Non auction of unserviceable items of stock & store	0
08		Irregular expenditure on account of POL.	0.350
09		Unjustified expenditure on account of Hot & Cold charges	0.80
12		Non-conducting of physical verification of store / stock .	0
02	<b>DEO (Female) Kohistan</b>	Unauthorized payment of Pay and Allowances through DDO.	0.625
06		Unverified expenditure on TA/DA .	0.379
07		Irregular payment of Pay and Allowances due to detailment.	0.131
09		Irregular payment of salaries to staff of other office.	0.344
11		Non-recovery of Girls Guide fund.	0.116
14		Irregular excess expenditure of -Rs.131,500.	0.132
07	<b>Deputy Commissioner</b>	Unauthorized retention of Government properties.	0
11		Unjustified payment of TA/DA	0.344
12		Non-conducting of physical verification of store / stock during F.Y 2017-18.	0
01	<b>DD Agriculture</b>	Overpayment due to non-deduction compulsory funds and retirement benefits & death compensation - Rs.213,199.	0.213
02		Overpayment on account of Personal Pay	0.017
04		Irregular expenditure on account of repair of vehicles.	0.400
05		Doubtful and unauthentic distribution of seeds/fertilizers.	0.395
06		Unverified expenditure.	0.196
07		Cash payment.	0.048
03	<b>DD Livestock</b>	Unauthorized cash payment on account of office rent.	0.474
04		Non-collection and deposit of receipts into Government treasury.	0.108
06		Overpayment due to non-deduction compulsory funds and retirement benefits.	0.122
07		Irregular cash payment of salaries.	0.236
04	<b>District Health Officer</b>	Non-collection and deposit of receipts into Government treasury.	0.276
08		Unauthorized retention of government money.	0.379

10		Unauthorized payment of Pay and Allowances through DDO.	0.515
11		Non-recovery of unspent balance from IHS.	0
14		Non-recovery of House Rent / Conveyance Allowance.	0.178
01	<b>DO Fisheries</b>	Unauthorized payment of frozen allowances.	0.102
02		Unauthorized cash payment of feed charges.	0.061
03		Misappropriation on account of POL and repair of vehicle.	0.162
04		Irregular expenditure on account of TA/DA – Rs 431,200	0.431
03	<b>DOSports</b>	Misappropriation of funds.	0.100
05		Unauthorized operation of bank account	0
01	<b>DO Social Welfare</b>	Unauthorized payment of frozen allowances.	0.149
03		Unauthorized detailment of Needle Craft Instructor.	0.497
04		Unauthorized payment of Unattractive Area Allow.	0.054
05	<b>DO Population Welfare</b>	Unauthorized expenditure on account of local purchase of medicines.	0.130
08		Non deduction of compulsory fund.	0.180
09		Non deposit of OPD fee.	0.168
10		Non accountal of vehicle into stock	0
03	<b>TMA Dassu</b>	Non deduction of sales tax.	0.888
08		Wasteful expenditure on account of Pay & Allowances of Revenue Staff.	0.432
<b>Total:</b>			<b>10.45</b>

**Annexure-2**  
**Para 1.2.2.5**

**Detail of Non-Functional Schools in District Kohistan during 2017-18**

S.No	Year	School ID	Name of School	Status
1.	2017-18	31097	GPS Basha No.2	Non Functional
2.		31281	GPS Doran Khel	
3.		31197	GPS Sor Garri	
4.		31847	GMPS Kanshar Banda	
5.		31019	GPS Sery No.2	
6..		30902	GMKS Basire	
7.		31075	GMPS Sach Seo	
8.		31354	GMPS Kara Shal Khan Abad	
9.		31744	GMPS Gamoon	
10.		30705	GPS Othoor	
11.		33096	GPS Kaluley	
12.		31323	GPS Kareen Madraza	
13.		31362	GPS Gaidar KunSher	
14.		31101	GMPS Change Jashoi	
15.		39494	GPS Bela Zama Khel	
16.		31261	GMPS Gour Shal Harban	
17.		31139	GMPS Haji Abad	

**Annexure-3**  
**Para1. 2.2.7**

**List of Conditional Grant and Petty Repairs paid during 2017-18**

S.No	Name of Grant	Name of School	Amount	Remarks
1.	Conditional Grant-2017-18	GGPS Habib Abad	585,000	The school is merged with GGPS Batangi.
2.	-DO-	GGPS Shsrio Biak	585,000	School closed due to seasonal migration.
3.	-DO-	GGPS Mada Khel	385,000	The school is shown permanently closed as per IMU reports.
4.	-DO-	GGPS Shareel	585,000	The school is permanently closed as per IMU reports ad is also shown merged with GGPS Darkilly.
5.	-DO-	GGPS Para Gali	575,000	School closed.
6.	Conditional Grant-2015-16	GGPS Lohi Dadiar	385,000	-DO-
7.	-DO-	GGPS Khalot	1,023,600	No Building, totally damaged school. Also merged with GGPS Bar Gaheen
8.	-DO-	GGPS Bar Baik	385,000	Permanently closed from last many years shown closed as per IMU reports.
9.		GGPS Amir Abad	1,023,600	Permanent closed as per IMU
10.	Petty Repairs 2017-18	GGPs Gal Rahim Abad	22,000	School is under construction.
11.	-DO-	GGPS Ser Zhab Abad	22,000	Permanent closed as per IMU
12.	-DO-	GGPS Ban Seri	10,000	Totally damaged by flood. Closed school.
13.	-DO-	GGPS Guli Bagh	22,000	Already paid in 2015-16
14.	-DO-	GGPS Dachi	22,000	GGPS Sheshal Keyal
15.	-DO-	GGPS Shareel	22,000	Merged with GGPS Darkilly.
16.	-DO-	GGPS Suliman abad	33,000	Merged with Gal Rahim Abad
17.	-DO-	GGPS Amba Serto	22,000	Merged with GGPS Sheshal Keyal
18.	-DO-	GGPS Zargai	22,000	Merged with GGPS Gal Rahim Abad
19.	-DO-	GGPS Ona Banda	33,000	Merged with GGPS Sadar Kot
20.	-DO-	GGPS Bahown	22,000	Merged with Baryam jol
21.	-DO-	GGPS Jhom Gali	22,000	Merged with Sadar Kot

		Palas		
22.	-DO-	GGPS Para Gari	22,000	Post Vacant
23.	-DO-	GGPS Shakar Abad	22,000	Merged with GGPS Sadar Kot
24.	-DO-	GGPS Kalo Abad	22,000	Merged with GGPS Saraf Kot
25.	-DO-	GGPS Jhamra Dadair	22,000	Merged with GGPS Jhamra Jalkot
26.	-DO-	GGPS Kuz Chorlak	22,000	Merged with GGPS Dhook Bz
27.	-DO-	GGPS Haider abad	22,000	Merged with GGPS Sanga
28.	-DO-	GGPS Shingle Dhar	22,000	Merged with GGPS Said Abad
29.	-DO-	GGPS Bardhar	22,000	Merged with GGPS Said Abad
30.	-DO-	GGPS Gulab abad 2	22,000	Merged with Gulab abad 1
31.	-DO-	GGPS Shamal Major Abad	22,000	Post Vacant
31.	-DO-	GGPS Khizar Abad	22,000	GGPS Maidan Kolai
32.	-DO-	GGPS Baneel Baba jee	10,000	GGPS Ghom Bair
33.	-DO-	GGPS Yazai	10,000	GGPS Chawa Khas
34.	-DO-	GGPS Kuz Yanjool	10,000	GGPS Sanga Sweedal
35.	-DO-	GGPS Kharo Gadar	22,000	GGPS Mughal Abad
		<b>Total:</b>	<b>6,100,200</b>	

**Annexure-4**  
**Para 1.2.2.8**

**Non-rationalization of teaching staff**

S.No	School ID	Name of School	No of Students	Working Teachers	Teachers Required	Excess/ Short
1.	32658	GGPS Khalot	22	0	1	1-
2.	30533	Kherzakhel	68	1	2	1-
3.	30538	Kuz Gaheen	37	0	1	1-
4.	30489	Away Sach	30	2	1	1+
5.	30501	Bari Shaha	37	2	1	1+
6.	30881	Dhop Lohi	52	3	2	1+
7.	32667	Jhamra Dadir	65	0	2	2-
8.	38213	Shahe Amir Abad	59	1	2	1-
9.		GGPS Dassu	68	3	2	1+
10.	30522	Uchar Ser	45	0	2	2-
11.	30593	Sultan Abad	33	0	1	1-
12.	30590	Dadir Goshali	55	3	2	1+
13.	30543	Mehran Abad	58	1	2	1-
14.	30515	Danat	64	1	1	1-
15.	30632	Namarty	115	2	3	1-
16.	37371	Shekari	181	2	5	3-
17.	30553	Dakel Razika	47	0	2	2-
18.	32656	Khur Khandia	52	0	2	2-
19.	30562	Seri Dara	34	0	1	1-
20.	32665	Serto Khandia	55	1	1	1-
21.	30518	Tarkan	34	2	1	1+
22.	32675	Agro	38	0	1	1-
23.	30507	Danch	52	0	2	2-
24.	30496	Kuz Komila	232	3	6	3-
25.	30567	Samad Abad	128	1	4	3-



**Annexure-5**  
**Para 1.2.2.9**

**Detail of Non-Functional Schools in Distrt Kohistan during 2017-18**

S.No	Year	School ID	Name of School	Status
1.	2017-18	38723	GGPS Amir Abad	Non Functional
2.	2017-18	30533	GGPS Khirza Khel	-DO-
3.	2017-18	32666	GGPS Bar Gaheen	-DO-
4.	2017-18	38725	GGPS Shahi Amir Abab	-DO-
5.	2017-18	30531	GGPS Jamr JalKot	-DO-
6..	2017-18	32667	GGPS Dadir Jamra	-DO-
7.	2017-18	30489	GGPS Away Sach	-DO-
8.	2017-18	41423	GGPS Sanga Abad	-DO-
9.	2017-18	38726	GGPS Midanteyal	-DO-
10.	2017-18	30566	GGPS Samar Abad	-DO-
11.	2017-18	35162	GGMS Soyal	-DO-
12.	2017-18	30519	GGPS Gayal Seri	-DO-
13.	2017-18	30593	GGPS Sultan Abad	-DO-
14.	2017-18	37368	GGPS Hari Kanda	-DO-
15.	2017-18	30644	GGPS Bahadar Abad	-DO-
16.	2017-18	32569	GGPS Dad Bhoon	-DO-
17.	2017-18	37882	GGPS Ser Zahab Abad	-DO-
18.	2017-18	30537	GGPS Kandro Bar	-DO-
19.	2017-18	30806	GGPS Ali Abad Pattan	-DO-
20.	2017-18	30562	GGPS Seri Dara	-DO-
21.	2017-18	30498	GGPS Bar Bak	-DO-

**Annexure-6**  
**Para 1.3.1.1.1**

**Detail of schemes without Technical Sanction**

<b>PROGRESS REPORT CMD 2017-18 TMA DASSU FOR THE MONTH OF 11/ 2018</b>					
<b>S. No</b>	<b>N/SCHEME</b>	<b>E/Cost (M)</b>	<b>Exp (M)</b>	<b>Contractor</b>	<b>Remarks</b>
1	Construction work of Madni Jamia Masjid near China Bridge.	0.8	0	M/S Fazal Akbar & Co Kohistan	On Going
2	Construction of Masjid at Yudon Khel Abad near Thana Jalkot.	1.5	0	M/S Shakoor Khel & Co	--do--
3	Installation of Solar Lights from Askari Bank upto Faisal Bank.	1	0.51795	M/S Akbar Shah & Brothers	--do--
4	Installation of Solar Lights from Lari Adda to Jamia Masjid+ PTCL Exchange Komila.	1	0.57	M/S Akbar Shah & Brothers	--do--
5	Installation of Solar Lights from KKH to District Council Hall.	1	0.57	M/S Akbar Shah & Brothers	--do--
6	Installation of Solar Lights from yudan khel Abad Colony.	1	0.42705	M/S Ranolia Construction & Services	--do--
7	Installation of Solar Lights at Yudankhel Abad Jalkot village.	2	0.9	M/S Ranolia Construction & Services	--do--
8	WSS (HDPE) pipe 2" dia Barito Bagroo.	0.7	0	M/S Taj Muhammad	--do--
9	WSS (HDPE) pipe at Jhamra Dadair.	0.8	0.382	M/S Amir Zeb Associates	--do--
10	Water Supply Sanitation Scheme at theang Karim Abad Harban.	0.7	0.385	M/S Muhammad Akram Shah	--do--
11	Sanitation Scheme at Rab Nawaz Abad Razika Ashiyal.	1	0.394	M/S Raj Construction Co Pattan	--do--
12	Water Supply GI Pipe at Amir Abad Razika Bagh.	1	0.394	M/S Shakoor Khel & Co	--do--
13	Installation of 3 KV Micro Hydrel Powers ( 4Nos) at Ashraf Abad.	1.2	0.492	M/S Jildad & Brothers	--do--
14	Installation of 3 KV Micro Hydrel Powers ( 3Nos) at Said	0.9	0.368	M/S Jildad & Brothers	--do--

	Wakil Abad.				
15	Installation of 3 KV Micro Hydel Powers ( 4Nos) at Manzoor Abad Razika.	1.2	0.491	M/S Jildad & Brothers	--do--
16	Installation of 15 KV Micro Hydel Powers Station at Theang Karim Abad.	0.7	0.286	M/S Jildad & Brothers	--do--
17	Wedning and Rehabilitation of Supat Valley Road from Top to First Mor Turn.	3	1.048	M/S Jildad & Brothers	--do--
18	Wedning and Rehabilitation of Supat Valley Road First Mor ( Turn) to Islamabad.	3	1.057	M/S Jildad & Brothers	--do--
19	Construction of Shingle Road from Daat to Vitaari Yudankhel Abad Chuchurgah.	2	0.395	M/S Jildad & Brothers	--do--
20	Construction of Shingle Road from Dabro to Bagh Haji Siraj Abad.	2	0.386	M/S Jildad & Brothers	--do--
	<b>Total:</b>	<b>26.5</b>			

**Annexure-7**  
**Para 1.3.1.1.2**

**Detail of wasteful expenditure during 2017-18.**

S.No	Name of Scheme	Financial Year	E/Cost	Release	Expenditure	Fin: Prog	Phy: Prog	Status
1	Providing wire work Komila Bazar Zaid Khar	2013-14	2,000,000	2,000,000	1,000,000	50%	100%	Ongoing
2	Rehabilitation of Kunsher Chairlift	2014-15	1,000,000	1,000,000	532,692	53%	62%	
3	WSS at Zareen Abad Modoori		300,000	300,000	225,000	75%	50%	
4	Conat of Madrassa at Baja UC Bariyar		500,000	500,000	257,655	52%	70%	
5	5 No.s MHPS 3KV at Gabar Valley		1,000,000	1,000,000	627,250	63%	85%	
6	Re const of w/channel at Bari Bar Zaidkhar Komila		1,500,000	1,500,000	257,063	45%	65%	
7	Protection Band near RHC Dassu Gul Zaman Abad	2015-16	300,000	300,000	187,745	60%	75%	
8	Const of Katcha Foot Path River Indus UC Thoti		300,000	300,000	150,000	60%	75%	
9	Const of katcha foot path track KKH to Ashiat Seo		300,000	300,000	150,000	60%	75%	
10	Installation of 2 MHPS at Pasand Kha abad		300,000	300,000	150,000	60%	75%	
11	Const of P/Wall at Shah Room Abad Bar Gaheen		100,000	100,000	49,202	60%	85%	
12	Const of P/Wall		300,000	300,000	176,796	70%	80%	

	at Qasim Abad Gabar							
13	Const of p/ Wall M. Wakeel Abad Harban Kot		200,000	200,000	176,796	80%	95%	
14	Const of W/Channel at Talun woyee Abdul Shakoor Abad		100,000	100,000	53,122	50%	80%	
15	Const of W/Channel at Khunn Malik Amin Abad		100,000	100,000	53,122	50%	80%	
16	Const of Water Channel at Baja Kachay Abad		400,000	400,000	206,373	80%	95%	
17	Const of W/Channel at Paliyat Malak Kiskeen Supat Valley		200,000	200,000	112,860	65%	75%	
18	Const of W/Channel at Haider Abad Baja		100,000	100,000	53,122	60%	75%	
19	Const of W/Channel at Shario Baik Wadud Abad	2015-16	100,000	100,000	53,122	60%	75%	Ongoing
20	Const of W/Channel at Seeri Boya Khel Butkheil		300,000	300,000	3,071	55%	80%	
21	Const of W/Channel at Kaseer Abad Bail Butkheil		100,000	100,000	53,122	55%	80%	
22	Const of W/Channel at Rug Gabar		150,000	150,000	106,635	60%	80%	
23	Reh: of W/Channel at Shukhi Seo Cheleeskhel Sotakhel &		200,000	200,000	112,866	60%	80%	

	Khatkhel							
24	Reh: of W/Channel at Jalk Khan Khel Abad Karo Seay		200,000	200,000	112,866	60%	70%	
25	Reh: of W/Channel at malok jan abad kharo seav	2015-16	200,000	200,000	112,866	60%	70%	
26	Reh: of W/Channel at subab nor abad bari yar		200,000	200,000	112,866	60%	70%	
27	Reh: of W/Channel at shariyo baik hasrat ali abad		200,000	200,000	112,866	60%	70%	
28	Construction of water channel at asrti sazeen		200,000	200,000	112,866	60%	70%	
29	Construction of water channel at Abdul alia bad gorshang harban		300,000	300,000	173,071	60%	75%	
30	Construction of water channel at Molana Abdul qadir abad harban kot		200,000	200,000	112,866	60%	75%	
31	Extension of water channel sazeen vaillage at government primary school sazeen		2015-16	450,000	450,000	207,384	60%	75%
32	Rehabilitation of suspension bridge No. 1 at Uchar	200,000		200,000	179,880	75%	85%	
33	Rehabilitation of suspension bridge No. 2 at Uchar	200,000		200,000	179,880	75%	85%	
34	Const: of water pond at bush namhaq abad sherkhan khel	150,000		150,000	74,357	80%	95%	

35	Const: of water pond at buraq shah abad demvari		150,000	150,000	74,375	70%	85%	
36	Const: of water pond at Ghani Abad		100,000	100,000	49,202	85%	90%	
37	Instt of MHPS 5KV Ahmad Kashbir		150,000	150,000	120,000	50%	75%	
38	Instt of MHPS 5KV Yardad Abad Sirkhan Khel		150,000	150,000	120,000	50%	75%	
39	Const of P/Wall at Nowsherwan Abad Ramal		100,000	100,000	60,000	45%	65%	
40	Const of P/Wall at Hakim Abad Aesin Seo		100,000	100,000	55,847	45%	85%	
41	Const of W/Channel & Rehab: of W/Pond at Gohar Wali Abad		200,000	200,000	123,296	45%	85%	
<b>Total</b>			<b>13,300,000</b>	<b>13,300,000</b>	<b>6,842,102</b>			

**Annexure-8**  
**Para 1.3.1.2.1**

**Detail of Penalty not imposed & recovered**

S. No	Name of Scheme	E/C	Name of Contractor	Date of W/ Order	Time Limit	Reqd date of Completion	Actual Date of completion	Penalty
1.	Construction of Masjid at Rehmatullah Abad Baram.Khel	0.3	M/S Shakoor Khel & Co	11/04/2018	6 months	11/10/2018	WIP	30,000
2.	Water Supply Scheme (HDPE) Jhamra Meer Ayaz Abad.	0.3	M/S Amir Zeb Associates	11/04/2018		11/10/2018		30,000
3.	Water Supply Scheme (HDPE) at Ahmad Abad Muslim Kot.	0.3	M/S Amir Zeb Associates	11/04/2018		11/10/2018		30,000
4.	Water Supply Scheme (HDPE) at Sher Ayaz Abad Uchar.	0.3	M/S Ranolia Const & Services	11/04/2018		11/10/2018		30,000
5.	Water Supply Scheme (HDPE) pipe at Abdul Malik Abad Baja.	0.3	M/S Amir Zeb Associates	11/04/2018		11/10/2018		30,000
6.	W/Supply Scheme (HDPE) pipe at Altaf Abad Baja.	0.3	M/S Amir Zeb Associates	11/04/2018		11/10/2018		30,000
7.	W/Supply Scheme (HDPE) pipe at Fazlo Abad Jhakh.	0.3	M/S Amir Zeb Associates	11/04/2018		11/10/2018		30,000
8.	WSScheme	0.3	M/S Amir	11/04/20		11/10/20		30,000



	(HDPE) pipe at Shah Nasir Abad Jhakh.		Zeb Associates	18		18	
9.	W/Supply Scheme (HDPE) pipe at Iska Khel Abad Jhakh.	0.3	M/S Amir Zeb Associates	11/04/2018		11/10/2018	30,000
10.	W/SSanitation Scheme at theang Karim Abad Harban.	0.7	M/S Muhammad Akram Shah	11/04/2018		11/10/2018	70,000
11.	WSS (HDPE) pipe at Dadair Baik Shamlo Abad.	0.3	M/S Bahader Khail Associate	11/04/2018		11/10/2018	30,000
12.	WSS (HDPE) pipe at Shah Zareen Boya Khel Abad.	0.5	M/S Bahader Khail Associate	11/04/2018		11/10/2018	50,000
13.	WSS (HDPE) pipe at Sarwar Abad Muslim Kot.	0.3	M/S Bahader Khail Associate	11/04/2018		11/10/2018	30,000
14.	WSS (HDPE) pipe at Rasheed and Noaman Abad Seo Village.	0.2	M/S Bahader Khail Associate	11/04/2018		11/10/2018	20,000
15.	WSS (HDPE) pipe at Fazal Rehman+Fazal Bari Abad Seo.	0.2	M/S Bahader Khail Associate	11/04/2018		11/10/2018	20,000
16.	WSS (HDPE) pipe at Kai Dogah.	0.3	M/S Muhammad Akram Shah	11/04/2018		11/10/2018	30,000
17.	WSS (HDPE) pipe at F.Rehman + Said Wakil Abad Dogah.	0.2	M/S Sher Dad Khan & Brothers	11/04/2018		11/10/2018	20,000
18.	WSS (HDPE) pipe at Abdul Kabir Abad Ashyal.	0.2	M/S Muhammad Akram Shah	11/04/2018		11/10/2018	20,000

19	WSS (HDPE) pipe at Shamsur Rehman Chichar.	0.2	M/S Raj Const Co Pattan	11/04/2018	6 months	11/10/2018	WIP	20,000
20	W/Supply Scheme (HDPE) pipe at Mir Taj Abad Chichar.	0.2	M/S Muhammad Akram Shah	11/04/2018		11/10/2018		20,000
21	WSS (HDPE) pipe at Shah Room Abad Bar Gahin.	0.3	M/S Raj Const Co Pattan	11/04/2018		11/10/2018		30,000
22	W/Supply Scheme (HDPE) pipe at Muhtab Abad Danat.	0.3	M/S Sher Dad Khan & Brothers	11/04/2018		11/10/2018		30,000
23	Water Supply Scheme (HDPE) pipe at Shakoor Abad Diyari.	0.3	M/S Raj Const Co Pattan	11/04/2018		11/10/2018		30,000
24	W/Supply Scheme (HDPE) pipe at Amin Abad Diyari.	0.3	M/S Noorul Huda Khan & Brothers	11/04/2018		11/10/2018		30,000
25	Water Supply Scheme (HDPE) pipe at Ayaz Abad.	0.3	M/S Noorul Huda Khan & Brothers	11/04/2018		11/10/2018		30,000
26	W/S/Scheme (HDPE) pipe at Younas Abad Zedkhar.	0.25	M/S Noorul Huda Khan & Brothers	11/04/2018		11/10/2018		25,000
27	WSS HDPE pipe at ShirDad, ZarDad+MirDad Abad Zedkhar.	0.25	M/S Noorul Huda Khan & Brothers	11/04/2018		11/10/2018		25,000
28	WSS (HDPE) pipe at Abdul Hakim Dom Dadair	0.3	M/S Raj Const Co Pattan	11/04/2018	11/10/2018	30,000		

	Harban.						
29	Water Supply Scheme (HDPE) pipe at Ashraf Gul Harban Kot.	0.2	M/S M. Younis & Brs Gambeer	11/04/2018		11/10/2018	20,000
30	Water Supply Scheme (HDPE) pipe at Shamshir Ali Harban Kot	0.2	M/S Bahader Khail Associate	11/04/2018		11/10/2018	20,000
31	WSS (HDPE) pipe at Abdul Matin+F.Rehman Abad Razika.	0.2	M/S Bahader Khail Associate	11/04/2018		11/10/2018	20,000
32	Installation of 3 KV MHP (4Nos) at Ashraf Abad.	1.2	M/S Jildad & Brothers	11/04/2018		11/10/2018	120,000
33	Installation of 3 KV MHP (3Nos) at Said Wakil Abad.	0.9	M/S Jildad & Brothers	11/04/2018		11/10/2018	90,000
34	Installation of 15 KV MHP Station at Theang Karim Abad.	0.7	M/S Jildad & Brothers	11/04/2018		11/10/2018	70,000
35	Const of Katcha Foot Path Serto to Seri Sherzada Abad	0.1	M/S Muhammad Yahya	14/10/2016	1 year	14/10/2017	10,000
36	Const of Annexy at DC House	2.2	M/S Wali M.	27/10/2017	1 year	27/10/2018	220,000
37	Const of WSS Shah Noor Anad Kuz Gaheen	0.3	M/S Haji Abdul Malik	30/03/2016	2 years	30/03/2018	30,000
38	Intallation of 2 No MHPS 5KV each at Uthoor	0.3	M/S Abdul Wadood	14/08/2016	1 year	14/08/2017	30,000

39	Const of Katcha Foot Path River Indus UC Thoti	0.3	M/S Abdul Wadood	16/09/2016	1 year	16/09/2017		30,000
40	Const of water channel Raheem Abad Kafar Banda UC Thoti	1	M/S Abdul Wadud	06/10/2017	6 months	06/04/2018		100,000
41	Cosnt of Masjid at Kuz Kantal	0.3	M/S Rajkot Const	15/10/2016	1 year	15/10/2017	30/11/2017	30,000
42	Chari lift KKH to other Nala	0.5	M/S Abdul Wadud	14/10/2016		14/10/2017	23/10/2018	50,000
43	Const of Tehsil Head Quarter Building at Eleel Kandai Thoti	2.2	M/S Abdul Wadud	06/10/2017		01/10/2018	WIP	220,000
44	Const of water pound at Ziaullah	0.1	M/S Shakoor Khel & Co	13/10/2016		13/10/2017		10,000
45	Const of Masjid at Haray Supat Valley	0.2	M/S Shakoor Khel & Co	30/03/2016		2 years		30/03/2018
	<b>Total:</b>	<b>19.2</b>					<b>Total:</b>	<b>1,920,000</b>

**Annexure-9**  
**Para 1.3.1.2.2**

**Detail of Income Tax not deducted during 2017-18**

S.No.	Name of Scheme	E/Cost in (M)	Exp: in (M)	Name of Contractor	Income Tax Rs.
1.	Const: of Masjid at Aziz ur Rehman Abad.	0.3	0.2025	M/S Shakoor Khel & Co	25,313
2.	Const: of Masjid at Rehmatullah Abad Baram.Khel	0.3	0.2025	M/S Shakoor Khel & Co	25,313
3.	Construction of Masjid at Gul Nawaz, Samiullah Abad.	0.2	0.18	M/S BAZ & CO	22,500
4.	Construction of Masjid at Bar Muslim Kot Maidan.	0.2	0.147	M/S Shakoor Khel & Co	18,375
5.	Construction of Masjid at Jehan Zeb and Khan Zada Abad Ramal.	0.2	0.15	M/S Shakoor Khel & Co	18,750
6.	Installation of Solar Lights from Askari Bank upto Faisal Bank.	1	0.51795	M/S Akbar Shah & Brothers	64,744
7.	Installation of Solar Lights from Lari Adda to Jamia Masjid+ PTCL Exchange Komila.	1	0.57	M/S Akbar Shah & Brothers	71,250
8.	Inst of Solar Lights from KKH to Distt Council Hall.	1	0.57	M/S Akbar Shah & Brothers	71,250
9.	Inst of Solar Lights from yudan khel Abad Colony	1	0.427	M/S Ranolia Construction & Servic	53,381
10.	Inst of Solar Lights at Yudankhel Abad Jalkot vill	2	0.9	M/S Ranolia Construction & Servic	112,500
11.	WSS (HDPE) pipe Jabir Abad Bak.	0.5	0.247	M/S Fazal Akbar & Co Kohistan	30,875
12.	WSS (HDPE) Jhamra Meer Ayaz Abad.	0.3	0.221	M/S Amir Zeb Associates	27,625
13.	WSS (HDPE) at Ahmad Abad Muslim Kot.	0.3	0.221	M/S Amir Zeb Associates	27,625
14.	WSS (HDPE) at Sher Ayaz Abad Uchar.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
15.	WSS (HDPE) Daloon to Buraq Abad Barseen	0.3	0.146	M/S Ranolia Construction & Servic	18,250
16.	WSS (HDPE) pipe at Ghulam	0.3	0.146	M/S Ranolia	18,250

	Abad Shaha.			Construction & Servic	
17.	WSS (HDPE) pipe at Abdul Sattar Badarshah Khel Abad Shaha.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
18.	WSS (HDPE) pipe at Jhamra Dadair.	0.8	0.382	M/S Amir Zeb Associates	47,750
19.	WSS (HDPE) pipe at Abdul Malik Abad Baja	0.3	0.154	M/S Amir Zeb Associates	19,250
20.	WSS (HDPE) pipe at Altaf Abad Baja.	0.3	0.153	M/S Amir Zeb Associates	19,125
21.	WSS (HDPE) pipe at Fazlo Abad Jhakh.	0.3	0.151	M/S Amir Zeb Associates	18,875
22.	WSS (HDPE) pipe at Shah Nasir Abad Jhakh.	0.3	0.154	M/S Amir Zeb Associates	19,250
23.	WSS (HDPE) pipe at Iska Khel Abad Jhakh.	0.3	0.154	M/S Amir Zeb Associates	19,250
24.	WSSanitation Scheme at theang Karim Abad Harban.	0.7	0.385	M/S Muhammad Akram Shah	48,125
25.	WSS (HDPE) pipe at Abdul Sattar Abad Chochung.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
26.	WSS (HDPE) pipe at Kadia Abad Kamin Khel Lohi.	0.2	0.096	M/S Ranolia Construction & Servic	12,000
27.	WSS (HDPE) pipe at Soon Mian Abad Uchar	0.3	0.146	M/S Ranolia Construction & Servic	18,250
28.	WSS (HDPE) pipe at Dhar Lohi Boghut Abad	0.3	0.146	M/S Ranolia Construction & Servic	18,250
29.	WSS (HDPE) pipe at Bush Lohi Ali Akbar Abad.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
30.	WSS (HDPE) pipe at Riaz Abad Goshali.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
31.	WSS (HDPE) pipe at Ghulam Nabi Abad Bariyar.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
32.	WSS (HDPE) pipe at Choun Kameen Khel Abad.	0.2	0.092	M/S Ranolia Construction & Servic	11,500
33.	WSS (HDPE) pipe at Musthan Abad Lohi.	0.3	0.146	M/S Ranolia Construction & Servic	18,250

34.	WSS (HDPE) pipe at Sher Ali Abad Serto.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
35.	WSS (HDPE) pipe at Kadai Abad Lohi.	0.2	0.092	M/S Ranolia Construction & Servic	11,500
36.	WSS (HDPE) at Abdul Mana Kaisar Dadair Lohi.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
37.	WSS (HDPE) pipe at Gul Firdos Abad Dadair Lohi.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
38.	WSS (HDPE) pipe at Qalar Shah Abad Serto.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
39.	WSS (HDPE) pipe at Jamil Khan Abad Lohi.	0.3	0.146	M/S Ranolia Construction & Servic	18,250
40.	WSS (HDPE) pipe at Rehmat Shah Abad Lohi	0.3	0.146	M/S Ranolia Construction & Servic	18,250
41.	WSS (HDPE) pipe at Dadair Baik Shamlo	0.3	0.152	M/S Bahader Khail Associate	19,000
42.	WSS (HDPE) pipe at Shah Zareen Boya Khel Abad.	0.5	0.225	M/S Bahader Khail Associate	28,125
43.	WSS (HDPE) pipe at Sarwar Abad Muslim Kot.	0.3	0.152	M/S Bahader Khail Associate	19,000
44.	WSS (HDPE) pipe at Rasheed, Noaman Abad Seo	0.2	0.101	M/S Bahader Khail Associate	12,625
45.	WSS (HDPE) at FRehman. Fazal Bari Abad Seo.	0.2	0.101	M/S Bahader Khail Associate	12,625
46.	WSS (HDPE) pipe at Kai Dogah.	0.3	0.146	M/S Muhammad Akram Shah	18,250
47.	WSS (HDPE) at Fazal Rehman, Said Wakil Abad	0.2	0.094	M/S Sher Dad Khan & Brothers	11,750
48.	WSS (HDPE) pipe at Abdul Kabir Abad Ashyal.	0.2	0.095	M/S Muhammad Akram Shah	11,875
49.	WSS (HDPE) pipe at Abbas Abad Sher Dhar Razika.	0.2	0.074	M/S Muhammad Akram Shah	9,250
50.	WSS (HDPE) pipe at Shamsur Rehman Chichar.	0.2	0.081	M/S Raj Construction Co Pattan	10,125
51.	WSS (HDPE) pipe at Mir Taj Abad Chichar.	0.2	0.106	M/S Muhammad Akram Shah	13,250
52.	WSS (HDPE) pipe at Shah Room Abad Bar Gahin.	0.3	0.199	M/S Raj Construction Co	24,875

				Pattan	
53.	WSS (HDPE) pipe at Muhtab Abad Danat.	0.3	0.089	M/S Sher Dad Khan & Brothers	11,125
54.	WSS (HDPE) pipe at Shakoor Abad Diyari.	0.3	0.186	M/S Raj Construction Co Pattan	23,250
55.	WSS (HDPE) pipe at Amin Abad Diyari.	0.3	0.148	M/S Noor ul Huda Khan & Brothrs	18,500
56.	WSS (HDPE) pipe at Ayaz Abad.	0.3	0.183	M/S Noor ul Huda Khan & Bros	22,875
57.	Sanitation Schme Rab Nawaz Abad Razika Ashiyal	1	0.394	M/S Raj Construction Co Pattan	49,250
58.	WSS (HDPE) pipe at Younas Abad Zedkhar.	0.25	0.116	M/S Noor ul Huda Khan & Brothrs	14,500
59.	WSS (HDPE) pipe at Shir Dad+Zar Dad+Mir Dad Abad Bar Zedkhar.	0.25	0.187	M/S Noor ul Huda Khan & Brothrs	23,375
60.	WSS GI Pipe at Amir Abad Razika Bagh.	1	0.394	M/S Shakoor Khel & Co	49,250
61.	WSS (HDPE) pipe at Abdul Hakim Dadair Harban.	0.3	0.187	M/S Raj Construction Co Pattan	23,375
62.	WSS (HDPE) pipe at Ashraf Gul Harban Kot.	0.2	0.096	M/S Muhammad Younis & Brothrs	12,000
63.	WSS (HDPE) pipe at Shamshir Ali Harban Kot	0.2	0.1	M/S Bahader Khail Associate	12,500
64.	WSS (HDPE) Abdul Mateen Fazal Rehman Abad Razika.	0.2	0.101	M/S Bahader Khail Associate	12,625
65.	Inst: of 3 KV MHP (4Nos) at Ashraf Abad.	1.2	0.492	M/S JILDAD & BROTHERS	61,500
66.	Installation of 3 KV MHP ( 3Nos) at Said Wakil Abad	0.9	0.368	M/S JILDAD & BROTHERS	46,000
67.	Inst of 3 KV MHP ( 4Nos) at Manzoor Abad Razika.	1.2	0.491	M/S JILDAD & BROTHERS	61,375
68.	Inst of 15 KV MHP Station at Theang Karim Abad	0.7	0.286	M/S JILDAD & BROTHERS	35,750
69.	Wedning and Rehabilitation of Supat Valley Road from Top to First Mor Turn.	3	1.048	M/S JILDAD & BROTHERS	131,000
70.	Wedning and Rehabilitation of Supat Valley Road First Mor ( Turn) to Islamabad.	3	1.057	M/S JILDAD & BROTHERS	132,125
71.	Construction of Shingle Road from Daat to Vitaari Yudankhel Abad Chuchurgah.	2	0.395	M/S JILDAD & BROTHERS	49,375



72.	Construction of Shingle Road from Dabro to Bagh Haji Siraj Abad.	2	0.386	M/S JILDAD & BROTHERS	48,250
73.	Const. of Water Pond at Abdul Haleem Shah Abad Doga 2015-16	0.1	0.1	M/S MUHAMMAD AKRAM SHAH	12,500
74.	Const. of Masjid Bar Ochooe U/C Goshali 2015-16	0.25	0.25	M/S Sher Dad Khan & Brothers	31,250
75.	Const. of MHP 5 KV Sher Abad Bairlo Zaid Khar	0.5	0.5	M/S Muhammad Yahya	62,500
76.	Const of Katcha FPath Serto to Seri Sherzada Abad	0.1	0.062	M/S Muhammad Yahya	7,750
77.	Const of P/Wall Hakmut Khan Noor Abad Zaid Khar	0.1	0.1	M/S Munawar Shah	12,500
78.	Const of Annexy at DC House	2.2	1.382	M/S Wali Muhammad	172,750
79.	Const of W/Channel Dogha Daman Khail Goshali	1	1	M/S Haji Abdul Malik	125,000
80.	Const of WSS Shah Noor Anad Kuz Gaheen	0.3	0.225	M/S Haji Abdul Malik	28,125
81.	Installation of 3 KV MHP at Kai Butkhail Abad	0.1	0.1	M/S Rajkot Const	12,500
82.	Const of Masjid at Kuz Kantal	0.3	0.3	M/S Rajkot Const	37,500
83.	Chari lift KKH to other Nala	0.5	0.5	M/S Abdul Wadood	62,500
84.	Const of Tehsil Head Quarter Building Eleel Kandai	2.2	1.95		243,750
85.	Construction of water pound at Zia Ullah	0.1	0.069		8,625
86.	Const of Masjid at Haray Supat Valley	0.2	0.15	M/S Shakoore Khel & Co	18,750
	<b>Total:</b>	<b>46.65</b>	<b>23.769</b>		<b>2,971,125</b>