



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

**AUDIT YEAR 2021-22**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AD LG E & RDD	Assistant Director Local Government Election & Rural Development Department
ADP	Annual Development Program
AG	Accountant General
AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
BHUs	Basic Health Units
CA	Conveyance Allowance
COSO	Committee of Sponsoring Organizations
CRC	Classroom Consumables
DA	Daily Allowance
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DEO (F)	District Education Officer (Female)
DEO (M)	District Education Officer (Male)
DG	Director General
DHO	District Health Officer
DO	District Officer
DPR	Disabled Person Rehabilitation
FBR	Federal Board of Revenue
FY	Financial Year
HPA	Health Professional Allowance
HRA	House Rent Allowance
KP	Khyber Pakhtunkhwa
KPPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Dev Department
M&R	Maintenance and Repair
MFDAC	Memorandum for Departmental Accounts Committee

NOC	No Objection Certificate
OPD	Out Patient Department
PAO	Principal Accounting Officer
PTC	Parent Teacher Council
RDA	Regional Directorate of Audit
TA	Travelling Allowance
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Council/Neighborhood Council
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 accounts of receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development in District Battagram for the financial year 2020-21. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2021-22 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes 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 Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate legislative 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.

Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most cases the departments did not submit written replies till the finalization of this report. DAC meetings were also not convened despite reminders.

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 causing it to be laid before the appropriate legislative forum.

Islamabad  
Dated:

**(Muhammad Ajmal Gondal)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 Districts 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 eight Districts namely; Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower, Kolai Palas Kohistan and Torghar.

This Directorate General has a human resource of 61 officers and staff with a total of 15,250 man-days. The annual budget amounting to Rs. 172.467 million was allocated to the office during FY 2021-22. The office is mandated to conduct regularity audit, financial attest audit, performance audit and special studies etc.

Local Governments of District Battagram consist of three tiers, which perform their operations under Khyber Pakhtunkhwa Local Government Act, 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 11 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are two Tehsils Administrations in District Battagram. The third Tier-village and neighborhood Councils have AD LGE & RDD as their Principal Accounting Officer. There are 90 VCs/NCs in District Battagram.

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

This office is mandated to conduct audit of 60 formations working under 04 PAOs. Total expenditure and receipts of these formations were Rs.3,278.619 million and Rs.25.008 million <sup>1</sup> respectively for the financial year 2020-21.

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<sup>1</sup> District Government has no receipts.

Audit coverage relating to expenditure for the current audit year comprises 07 formations of 04 PAOs having a total expenditure of Rs.831.573 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 25.36% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 02 formations of 02 PAOs having a total receipt of Rs.25.008 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipts is 100% of auditable receipts.

In addition to this compliance audit report, Directorate of District Audit conducted Financial Attest audits, and Performance Audits and Special Studies for which reports are being published separately.

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

As a result of audit, recovery of Rs.73.562 million was pointed out in this report. No recovery was affected till finalization of this report.

**c. Audit Methodology**

Audit was conducted according to INTOSAI guidelines for compliance audit and Financial Audit Manual of AGP.

Audit procedure employed to obtain evidence were inspections, analytical procedures, observations and computations.

**d. Audit Impact**

A recovery of Rs. 73.562 million was pointed out by audit, however positive audit impact depends on management willingness to implement internal control framework and recommendations of audit.

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

Internal control is designed to address risks and to provide reasonable assurance that, pursuit of entity's mission; its objectives are being achieved.

Comments on the five components of internal control are given below.



The organizational structure followed in the local Government Offices was according to the LGA 2013.

No activity i.e. risks identification, risk evaluation and appropriate responses were carried out in the local government.

Accounts were not submitted by TMAs concerned to the DAO. No review was carried out of the performances.

TMAs did not follow the accounting procedure given in the APPM.

No system of monitoring was found to track the progress of District Government towards its objectives. No internal Auditor was appointed. Annual Review of internal control was also not carried out.

#### **f. Key Audit Findings of the Report**

- i. Non-compilation /Consolidation of Accounts of Local Governments- Rs161.014 million<sup>1</sup>
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors – Rs130.537 million<sup>2</sup>
- iii. Unverified payment of arrears on account of pay & allowances amounting to–Rs.91.022 million<sup>3</sup>
- iv. Non-production of auditable record amounting to Rs 1.719 million were noted in 02 case.<sup>4</sup>
- v. HR/Employees related irregularities were noted in 02 cases amounting to Rs.6.531 million<sup>5</sup>.
- vi. Procurement related 04 cases were noted amounting to Rs.44.098 million<sup>6</sup>.
- vii. Others, including cases of accidents, negligence etc. were noted in 18 cases amounting to Rs.298.360 million.<sup>7</sup>

Minor irregularities/ internal control weaknesses pointed out 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

<sup>2</sup> Para 1.2.2

<sup>3</sup> Para 1.2.3

<sup>4</sup> Para 2.5.1.1 to 2.5.1.2

<sup>5</sup> Para 2.5.2.1 to 2.5.2.2

<sup>6</sup> Para 2.5.2.3, 3.5.1.1 to 3.5.1.2 & 4.5.1.1

<sup>7</sup> Para 2.5.3.1 to 2.5.3.9, 3.5.2.1 to 3.5.2.8 and 4.5.2.1

**g. Recommendations**

- i. TMAs accounts need to be consolidated at DAO.
- ii. Record may be produced to audit for scrutiny besides taking action against the persons at fault.
- iii. Actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iv. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- vi. The DAC meetings should be held more frequently.

## CHAPTER-1

### Public Financial Management

#### 1.1 Sectoral Analysis

In compliance to the Notification of Local Government, Election and Rural Development Department issued on 04<sup>th</sup> September, 2019, Councils of all tiers of District Government were stood dissolved on the culmination of their respective tenures on 29th August, 2019. The same Notification authorized Deputy Commissioners, Tehsil/Town Municipal Officers and Assistant Directors LGE&RDD to perform functions of respective Nazimeen as envisaged under Local Government Act, 2013, till the instillation of newly elected Local Government. In the light of LGA 2013, District Battagram is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 11 offices devolved at District level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is its Principal Accounting Officer. Furthermore, Assistant Director LGE&RDD is the Principal Accounting Officer of the Village/neighborhood Councils.

In District Battagram, funds amounting to Rs.3,878.782 million were allocated to 60 formations working under 04 PAOs. Expenditure of Rs.3,278.619 million was made resulted into saving of Rs 600.163 million. Receipts of Rs.25.008 million were collected through these formations during the financial year 2020-21. Audit coverage relating to expenditure for the current audit year comprises 07 formations of 04 PAOs having a total expenditure of Rs.831.573 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 25.36% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

(Rs in million)

District Battagram					
2020-21	Budget	Expenditure/Receipts	Excess/(Saving)	Expdr. Audited	%age
Salary	2,668.99	2,652.90	-16.10	831.57	25.36
Non salary	363.206	348.345	-14.86		
Development	846.584	277.377	-569.21		
<b>Total</b>	<b>3,878.78</b>	<b>3,278.62</b>	-600.16	<b>831.57</b>	<b>25.36</b>
<b>Receipts</b>	<b>25.008</b>	<b>25.008</b>	0	<b>25.008</b>	<b>100</b>

According to Section 36(3) of the Local Government Act, 2013 the District Accounts Officer was required to consolidate accounts of Local Government on a quarterly and annual basis. However, District Accounts Officer, Battagram did not reflect Rs. 161.014 million into the consolidated financial statement of Local Government, Battagram.

District Government, Battagram was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Battagram as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 18 of LGA-2013. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Battagram with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local government provided services in the following sectors.

### **Education**

The education sector is one of the major sectors devolved at district level. Funds to the tune of Rs 2,154.230 million were provided to elementary & secondary education headed by District Officer. Expenditure of Rs 2,114.040 million was incurred, out of which expenditure of Rs 172.082 million was audited, thus 8.14% of expenditure was audited.

Statistics show that Battagram is considered one of the less developed districts in the province with regard to education. The district has 780 primary, middle and secondary (44) & higher secondary (06) schools including 534 for

boys and 246 for girls. The total enrollment is 66,690 including 43,369 boys and 23,321 girls. The estimated Teacher Student Ratio is 1:45 at primary, 1:70 at middle, 1:32 at secondary and 1:27 at the level of higher secondary schools. District Battagram literacy rate is 33% the Gross Enrollment Rate (GER) is 66%, and the Net Enrollment Rate (NER) is 57% at the primary level. On budgetary front, District Education office, Battagram succeeded in spending the District ADP and non-salary budgets.

District Education Offices in Battagram were given target of enrolment of 5,000 children for current year, against which 4,875 kids were enrolled; wherein, DEO (Male) and DEO (Female) enrolled 3,367 and 1,508 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 88% & 72% respectively. Furthermore, 83% schools in district Battagram were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were 42%

## **Health**

Health is another important sector of District Battagram with a total of 41 Health facilities spread across the district, among which 3 are urban (1 MCH Center, 1 TBC and 1 RHC Thakot) while the rest are rural based. Their further break-up is 28 BHUs, 10 CDs and 2 RHCs 1 Type D Hospital with the total catchment area population of approximately Rs. 0.4 million as per survey carried out by Pakistan Bureau of Statistics in 2017.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field-based Data Collection Assistants and District Monitoring Officers. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 5541 babies were born with in primary and secondary health facilities. Out of them, 9 infants and 1 maternal death were recorded. Lab investigations and diagnostic facilities were also fully

utilized as 27048 lab tests, 1513 X-rays, 2620 Ultrasounds were done in both primary and secondary health centers in district Battagram. Figures of immunization from EPI register were also very impressive as 10,669 pregnant women received TT-2 vaccines, 10,254 kids under 12 months received full immunization. 5,983 Families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health centers were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

### **Social Welfare**

In social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

Panagah(s) were established under Ehsaas Program of the Federal Government, in order to provide valued but temporary/overnight stay with two-time meals to the needy individuals seeking bed and breakfast in pursuit of employment. Panagah(s) were established in major cities/Divisional Districts based on need assessment in 1st phase. However, panagah services were not existed in District Battagram.

There is one Welfare home for beggar/ orphans with the objective to rehabilitate male and females beggars mostly orphan by provision of various services in order to control beggary and to impart vocational training in tailoring. In Battagram bagger were benefited from this facility. Rehabilitation center for drug addicts has 13 beds and it had treated 12 patients during the year. Furthermore, various vocational and industrial trainings are provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty the efforts made by Social Welfare office are not likely

to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

### **Municipal Services**

Tehsil Municipal Administrations, District Battagram did not fulfill some primary requirements envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013(amended in 2019). The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, the Tehsil Account Officers were not appointed in TMAs and the accounts of receipts and expenditure were not maintained in such form and in accordance with such principles and methods as the Auditor General of Pakistan prescribed as required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Battagram with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.

## **1.2 AUDIT PARAS**

### **1.2.1 Non-compilation/Consolidation of Accounts of Local Governments–Rs.161.014 million**

According to section 36(3) of Local Government Act 2013, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments in the district separately for receipts from the government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

During the certification audit of the accounts of the DAO Battagram for the financial year 2020-21, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate them into the quarterly and annual accounts of the district, both government, and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 123.156 million and Rs 37.858 million respectively, of the TMAs are not reflected in accounts.

Due to non-consolidation of accounts of TMAs, the financial statements of local government remained incomplete which led to disclaimer of audit opinion.

As per decision of DAC meeting held in September 2021, Para stands till correction of these omissions.

Audit recommends that necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

### **1.2.2 Unauthorized payments to DDOs instead of crossed cheques to vendors –Rs.130.537 million**

According to Para 2.3.2.8 of APPM, the accounting system shall improve controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques (to employees/ vender concerned) instead of payment through DDOs.



Finance Department Letter No: BO (W&M) /6-5/2019-20 dated 19/02/2020 provides that in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

DAO Battagram paid Rs 130,536,542 on account of pay and allowances, contingency and developmental fund through DDO instead of direct transfer to bank account of the employees/suppliers/contractors in violation of above criteria.

Unauthorized issuance of cheques to DDOs occurred due to weak internal control which leads to disclaimer of audit opinion.

The matter should be investigated and regularized by ensuring payments to the supplier/vendor instead of DDOs as per APPM.

### **1.2.3 Unverified payment on account of arrears of pay and allowances–Rs.91.022 million**

Para 296 of CTR read with Para 75(2) of KP City & District Govt. Budget Rules 2016, the controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received and in order. The calculation is correct and the grants have not been exceeded over allotment.

During certification audit of DAO Battagram for the financial year 2020-21, while analyzing HR data it was noticed that arrears of pay and allowances of Rs 91.022.084 million was paid; however, local office could not produce supporting documents for verification to audit.

The lapse occurred due to weak internal controls, which resulted in unauthorized payment to DDO.

As per decision of DAC meeting held in September 2021, Para stands for investigation of the matter and appropriate action.

The matter should be investigated and regularized by ensuring payments to the supplier/vendor instead of DDOs as per APPM.

## CHAPTER-2

### District Government Battagram

#### 2.1 Introduction

Under the Khyber Pakhtunkhwa Local Government Act 2013, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, Cooperative Society & Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government Act 2013 the authority and responsibilities of the District Government have been given as under:

- (1) The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.
- (2) Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.
- (3) The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

#### Audit profile of the District Government Battagram

(Rs. in million)

S.No	Description	Total No's	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1.	Formations	10	4	409.789	Nil

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

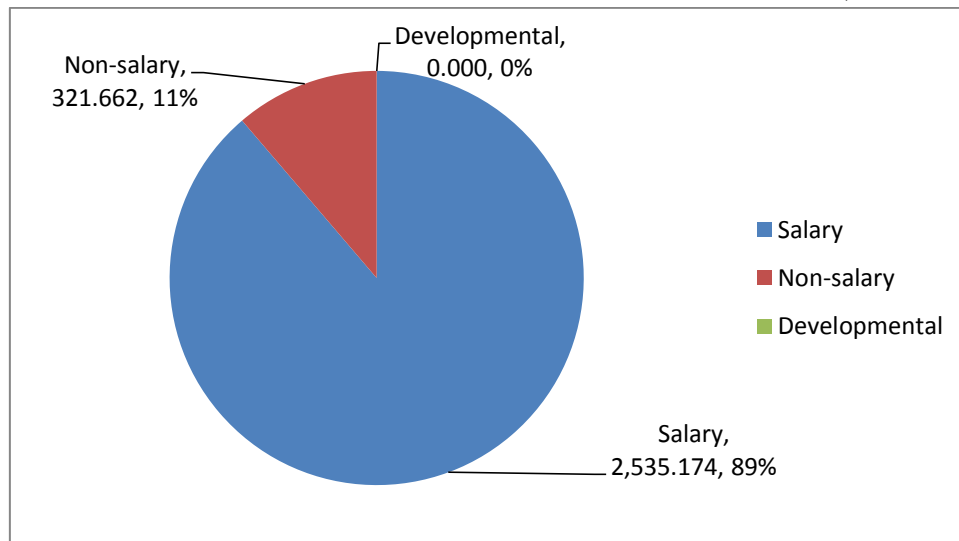
(Rs in millions)

District Government Battagram				
2020-21	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	2,531.140	2,535.174	4.034	0.159
Non-salary	322.115	321.662	-0.453	-0.141
Developmental	0.000	0.000	0.000	0.000
<b>Total</b>	<b>2,853.255</b>	<b>2,856.836</b>	<b>3.581</b>	<b>0.126</b>
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The excess of Rs.3.581 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds for salaries.

### EXPENDITURE

(Rs in million)



## 2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.100.927 million were raised as a result of this audit in this audit report. This amount also includes recoverable of

Rs.10.910 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

<b>S. No.</b>	<b>Classification</b>	<b>Amount (millions)</b>
1.	Non production of record	-
2.	<b>Irregularities:</b>	
A	HR/Employees related irregularities	8.250
B	Procurement related irregularities	1.100
3.	Others, including cases of accidents, negligence etc.	91.577
<b>Total:</b>		<b>100.927</b>

#### **2.4 Comments on the status of compliance with Zilla Accounts Committee Directives**

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Status of ZAC meetings are given below:

<b>S. No.</b>	<b>Audit Year</b>	<b>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
14.	2018-19	Not Convened
15.	2019-20	Not Convened
16.	2020-21	Not Convened

## **2.5 AUDIT PARAS**

### **2.5.1 Non-production of record**

#### **2.5.1.1 Non-production of Record**

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

Office of the District Education Officer Female Battagram did not produce any record of income and expenditure for the financial year 2020-21 to audit for detailed scrutiny despite verbal and written requests.

The lapse occurred due to weak internal controls, which resulted in unverified expenditure.

When pointed out in August 2021, Management stated that office staff including accounts staff of the local office was in protest since July 2021 against which disciplinary action had been taken through posting transfers, and DC/DPO was also requested for taking the official record from the official staff. Due to this reason the local office was not prepared for an audit of FY 2020-21 and until the strike's end. No further progress was intimated in this regard.

Request for convening DAC meeting was made in September 2021. However, meeting of DAC was not convened till finalization of this report.

Audit recommends the provision of auditable records besides fixing responsibility against the person(s) at fault.

**AIR Para No.01 (2020-21)**

#### **2.5.1.2 Non-production of record -Rs 1.719 million**

Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure

incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Office of the District Education Officer Male, Battagram paid Rs 2,300,000 on account of TA/DA during the financial year 2020-21. However, the bills and supporting documents of Rs 582,480 only were shown to audit whereas the documents in support of the remaining Rs 1,719,520 was not available on record.

The lapse occurred due to weak internal controls which resulted in doubtful expenditure.

When pointed out in August 2021, management did not respond to the audit observation. No progress was intimated in this regard to date.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 08 (2020-21)**

## **2.5.2 Irregularities**

### **A. HR/Employees related irregularities**

#### **2.5.2.1 Overpayment due to non-deduction of CA, HRA & non-deduction of 5% maintenance charges –Rs 4.980 million**

According to S. No 24(1) of Government of Khyber Pakhtunkhwa Administration Department notification No.EO (Admn) 34-M dated 07.01.2015, the allottees of the government accommodation shall not be allowed House Rent and Conveyance Allowances who are living under the jurisdiction into government premises. And 5% of the basic pay shall charge as maintenance charges

Office of the District Health Officer Battagram allotted designated bungalows & quarters to employees but House Rent; Conveyance Allowances and 5% maintenance charges amounting to Rs 4,980,732 were not deducted during the financial year 2020-21. Details are provided at Annexure-02.

The lapse occurred due to weak internal controls, which resulted in loss to the government.

When pointed out in August 2021, management stated that immediate recovery of the attached list will be shared with District Accounts Officer for deduction and recovery under intimation to audit. Moreover, HRA and CA will immediately be stopped. The reply was not satisfactory as no recovery was intimated in this regard.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends immediate recovery of the overpaid amount from the concerned doctors/ staff besides stoppage of HRA and conveyance allowance and action against the person(s).

**AIR Para No. 01 (2020-21)**



**2.5.2.2 Overpayment in pay & allowances due to non-deduction of conveyance allowance Rs 1.551 million**

According to AG KP letter No. computer/HR-LAB/CIC/203 dated 04.05.2011 Conveyance allowance is not admissible to Government officers who are allowed monetized value of transport or avail transport CHM Decisionality or posses designated vehicle or possess designated accommodations. Furthermore, conveyance allowance is not admissible to teachers of Schools/Colleges/Training Institutes excluding the Principal and Head Master/Mistress during Summer/Winter vacations.

Office of the District Education Officer Male, Battagram paid Rs 1,551,696 on account of conveyance allowance to teachers during summer/winter vacation for the financial year 2020-21. Details are provided at Annexure-03.

The lapse occurred due to weak internal controls, which resulted in overpayment and loss to the government.

When pointed out in August 2021, management did not respond to the audit observation. No progress was intimated in this regard to date.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of conveyance allowance besides action against the person(s) at fault.

**AIR Para No. 03 (2020-21)**

**B. Procurement related irregularities**

**2.5.2.3 Non-deduction of Income Tax on supply of medicine –Rs 1.104 million**

According to FBR letter No. N. Paper/2015-16/440 dated 19.02.2016, every person at the time of making payments on account of purchase/ supply of goods shall deduct income tax @4.5% from the gross amount payable to suppliers.

Office of the District Health Officer, Battagram paid Rs 24,543,383 to various suppliers/ firms on account of the supply of medicines. However, income tax @4.5% amounting to Rs 1,104,452 was not deducted from the bills of the suppliers/firms. Details are provided at Annexure-04.

The lapse occurred due to weak internal controls, which resulted in loss to Government.

When pointed out in August 2021, management stated that the supplier will be contacted for recovery of income tax and District Accounts Officer will be communicated in writing to deduct 4.5% Income Tax and 1% Stamp Duty from suppliers of Medicines. The reply was not tenable as the income tax was required to have been deducted from the supplier.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of income tax from the suppliers/firms concerned and deposits into government treasury under the proper head of accounts besides action against the person(s) at fault.

**AIR Para No. 04 (2020-21)**

### **2.5.3 Others, including cases of accidents, negligence, etc.**

#### **2.5.3.1 Loss due to allowing Compulsory Land Acquisition Charges without due process of law Rs 6.256 million**

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

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

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

Office of the Deputy Commissioner Battagram paid Rs 6,255,801 as 15% compulsory acquisition charges in addition to the compensation of land while acquiring land for different departments during Financial Year 2020-21. Audit contended that the Deputy Commissioner/Collector was not competent/authorized to allow 15 % Compulsory Acquisition charges. Only the Court of law could allow the said charges under section 23 (2) of the Land Acquisition Act. Furthermore, the compulsory acquisition charges were allowed/paid at the initial stage of land acquisition without written objection, obstructions, refusal, or appeal regarding compensation of land by the landowner. The detail is as under:

<b>S#</b>	<b>Name of scheme</b>	<b>Awarded land Amount (Rs)</b>	<b>15% compulsory charges (Rs)</b>
1	Establishment of service delivery center at moza Banna Tehsil Allai	2,591,744	325,010

2	Establishment of wildlife check post	136,281	17,427
3	Establishment of Govt: Degree college at moza kass tehsil Allai	23,379,738	2,959,851
4	Constt: of Judicial Complex Tehsil Allai	18,103,458	2,150,371
5	Constt: of District Account Office at Chappar gram, Battagram	6,540,870	803,142
	<b>Total</b>	<b>50,752,091</b>	<b>6,255,801</b>

The lapse occurred due to weak internal controls, which resulted in a loss to Government.

When pointed out in July 2021, management stated that the payment was made to the landowners according to the land acquisition act 1894. The reply was not correct as the payment was made by the collector, not the court.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**Air Para No. 01 (2020-21)**

### **2.5.3.2 Unauthorized retention of unspent amount of land acquisition –Rs10.148 million**

According to GFR 93, the department incurring the expenditure shall be responsible not only for seeing that the allotment placed at its disposals is not exceeded but also that any anticipated savings are notified and surrendered in time

Office of the Deputy Commissioner Battagram received funds of Rs 96,678,872 from various departments for the purchase of land. The land was acquired for Rs 80,530,563 during the financial year 2020-21 but the remaining unspent amount of Rs10,148,309 was retained in the treasury and not returned to the acquiring departments. Detail given below:

S#	Award name	Released amount	awarded amount	Non-surrender of funds
1	Establishment of wildlife check post	146,204	136,281	9,923
2	Establishment of Govt: Degree college at moza kass tehsil Allai	24,673,000	23,379,738	1,293,262
3	Constt: of Judicial Complex Tehsil Allai	18,296,000	18,103,458	192,542
4	Constt: of playground at Battagram	47,563,668	38,911,086	8,652,582
	<b>Total</b>	<b>90,678,872</b>	<b>80,530,563</b>	<b>10,148,309</b>

The lapse occurred due to weak financial control which resulted in unauthorized retention of money.

When pointed out in July 2021, management stated that the landowner file a writ petition in the court for enhancement. The amount will be surrendered after the court's decision. The reply was not tenable as it is better that the acquiring department may be asked for a deposit of enhanced amount through court after court decision than withholding of savings amount for a long period without any cogent reason.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends immediate surrender of the balance amount to the acquiring department and action against the person(s) doing such illegal practice.

**AIR Para No. 02 (2020-21)**

### **2.5.3.3 Non-disbursement of land acquisition funds –Rs43.275 million**

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

Office of the Deputy Commissioner Battagram awarded land of Rs 89,663,177 for various purposes during the financial year 2020-21. The acquiring department transferred the awarded amount to the local office for payment to the landowners but Rs 43,275,534 were not paid to the owners. Detail given below:

S. No	Particular	Name of acquiring department	Awarded Amount (Rs)	Amount not disbursed (Rs)
1	Establishment of service delivery center at moza Banna Tehsil Allai	Information	2,591,744	1,012,272
2	Establishment of wildlife check post	Forest	136,281	23,593
3	Establishment of Govt: Degree college at moza Kass tehsil Allai	Education	23,379,738	2,456,800
4	Constt: of Judicial Complex Tehsil Allai	Judiciary	18,103,458	272,685
5	Constt: of District Account Office at Chappargram, Battagram	AG	6,540,870	599,098
6	Constt: of play-ground at Maidan, Battagram	Sports	38,911,086	38,911,086
		<b>Total</b>	<b>89,663,177</b>	<b>43,275,534</b>

The lapse occurred due to weak internal controls, which resulted in blockage of funds.

When pointed out in July 2021, management stated that most of the landowners died and some of them are abroad due to which payment was not made. The reply was not correct as the local office did not make efforts to pay the amount to the family of the dead and abroad landowners

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 05 (2020-21)**

#### **2.5.3.4 Non-deposit of stamp duty-Rs 1.228 million**

Para 28 of GFR Vol.-I states that no amount due to government should be left outstanding without sufficient reason and where any dues appear to be

irrecoverable the orders of the competent authority for their adjustment must be sought.

Deputy Commissioner Battagram deducted stamp duty for Rs 1,228,116 from the landowners while working out the award for acquisition of land for various purposes during the financial year 2020-21. The stamp duty was not deposited into government treasury. Detail given below:

S#	Name of scheme	Stamp Duty (Rs)
1	Establishment of service delivery center at moza Banna Tehsil Allai	49,834
2	Establishment of Govt: Degree college at moza Kass tehsil Allai	226,921
3	Constt: of Judicial Complex Tehsil Allai	164,861
4	Constt: of District Account Office at Chappargram, Battagram	123,412
5	Constt: of the playground at Maidan, Battagram	663,088
	Total	1,228,116

The lapse occurred due to weak internal controls, which resulted in a loss to Government.

When pointed out in July 2021, management stated that the amount of stamp duty was transferred to the Tehsildars through a voucher which was duly deposited by them. The reply was not tenable as neither any challan was available on record nor any amount was deposited in this regard.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 06 (2020-21)**

#### **2.5.3.5 Less deposit of OPD receipts- Rs. 2.051 million**

According to para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected, and paid into Government Treasury.

District Health Officer Battagram realized an amount of Rs 4,204,707 as hospital receipts but only Rs 2,153,790 was deposited into government treasury causing less deposit of Rs 2,050,917 during the financial year 2020-21.

The lapse occurred due to weak internal controls, which resulted in less deposit of receipt.

When pointed out in August 2021, management stated that an amount of Rs 1,041,121 had already been deposited after being pointed out during the audit whereas the remaining amount of Rs 1,009,796 will also be deposited soon. No progress was intimated in this regard.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 02 (2020-21)**

**2.5.3.6 Unverified payment on account of Expanded Program for Immunization (EPI) Rs 2.506 million**

According to rule 174 of CTR, Vol-I states, that all payment must be supported with acknowledgment.

According to rule 205 of CTR vol-I, vouchers for the withdrawal of money from the government account be submitted setting forth clear and full particulars for the withdrawal.

District Health Officer Battagram drew an amount of Rs 2,505,672 from designated bank account during the financial year 2020-21 for EPI and other related activities but supporting documents i.e. vouchers, check photocopy, nature of payments, cash book, acknowledgment, etc were not as per detail given below:



S.NO.	Purpose	Cheque No.	dated	Amount (Rs.)
1	EPI POL claim of 2019 T0 2020	697677	30/7/2020	1,765,368
2	EPI fixed traveling allowance	6974499	20/8/2021	166,568
3	Sarhad book stationary EPI	940245	30/03/2021	77,236
4	Measles Momup Activity EPI	940391	22/04/2021	243,000
5	DR. Ghulam Ishaq EPI	764641	06/02/2021	253,500
<b>Total amount</b>				<b>2,505,672</b>

Moreover, detailed and supporting documents of direct funds/checks transferred from IHP and other donors were also not shown to audit.

The lapse occurred due to weak internal controls, which resulted in unverified payment.

When pointed out in August 2021, management stated that the matter will be probed by nominating (02) member committee of BPS-17 officers and the report will be shared with Auditor later. Moreover, the concerned Section Officer (Coordinator) EPI will be directed to share above mentioned supporting documents as soon as possible. The reply was not tenable as no documentary evidence was provided in support of the reply.

Request for convening DAC meeting was made in September 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 03 (2020-21)**

**2.5.3.7 Unauthentic expenditure on account of Refreshment charges during NID and EPI staff training Rs 2.547 million**

Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Office of the During the audit of the office of District Health Officer Battagram for the financial year 2020-21, it was noticed that the local office paid Rs 2,547,634 on account of refreshment of NID and EPI staff but the following documents were not available on record to authenticate the expenditure;

- List of participants
- Attendance of participants
- Agenda of meeting
- Approval of expenditure of the competent forum
- The output of meeting/training
- Vouchers duly signed by the DDO

Moreover, supply was made from one supplier only throughout the year.

The lapse occurred due to weak internal controls, which resulted in unauthentic expenditure.

When pointed out in August 2021, management stated that the concerned coordinator will be communicated in writing in the next working days to present all records as mentioned and responsibility will be fixed and the result will be communicated with the Audit. The reply was not tenable as neither the record was provided nor action was taken against the concerned official/officer for non-provision of record.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends probing into the matter besides fixing responsibility and provision/ verification of expenditure.

**AIR Para No. 07 (2020-21)**

#### **2.5.3.8 Unjustified payment on account of conditional grant Rs 11.700 million**

Para 12 of the General Financial Rules Volume I requires that a controlling officer must-see not only that the total expenditure is kept within the

limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Education Officer Battagram paid Rs 17,085,000 on account of conditional grants for various purposes to different schools during the financial year 2020-21 out of which the local office paid Rs 3,200,000 and Rs 8,500,000 on account of the construction of toilet/group latrine and water supply respectively to those school where these facilities were already available as clear from the EMIS data. Details at Annexure-05

When pointed out in August 2021, management did not respond to the audit observation. No further progress was intimated in this regard to date.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

The lapse occurred due to weak administrative control which resulted in unauthentic expenditure.

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

**AIR Para No. 01 (2020-21)**

#### **2.5.3.9 Doubtful expenditures of PTC fund- Rs 11.874 million**

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

Office of the District Education Officer Male Battagram transferred Rs 11,874,000 to various schools on account of Class Room Consumables and Petty Repairs (4,810,000+7,064,000) during the financial year 2020-21. However, an administrative inspection of the utilization of funds was not carried out by the

officers/committee concerned. Moreover, accounts records i.e. vouchers, cashbooks, and other supporting documents were also not available on record.

The lapse occurred due to weak internal controls, which resulted in doubtful expenditure.

When pointed out in August 2021, management did not respond to the audit observation. No progress in this regard was intimated to date.

Request for convening DAC meeting was made in September, 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 04 (2020-21)**

## **CHAPTER-3**

### **Tehsil Municipal Administrations**

#### **3.1 Introduction**

District Battagram has two Tehsils i.e. Battagram and Allai. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation), and a Tehsil Officer (Infrastructure).

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

- (a) Monitoring and supervising the performance of functionaries of Government offices located in the Tehsil,
- (b) Land management in the Tehsil, provision of municipal services, execution, and management of development plans for improvement of municipal services and infrastructure.
- (c) Enforcing municipal laws, rules and bye-laws, Preventing and removing encroachments, regulating affixing of sign-boards and advertisements;
- (d) Financial management of the Tehsil such as Preparation of budget and annual municipal development programs, collection of revenue such as taxes, penalties, fines, etc. manage municipal properties, assets, and funds, and liaise with the district government in all these matters.
- (e) Maintaining a comprehensive database and information system on services in the Tehsil municipal record and archives and providing public access to it on nominal charges;
- (f) Organizing sports, cultural, recreational events, fairs, cattle fairs, and cattle markets;
- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (h) Regulate markets and services, issue licenses, permits, grant permissions , and impose penalties for violation thereof;

### Audit Profile of TMAs of the District Battagram

(Rs. in million)

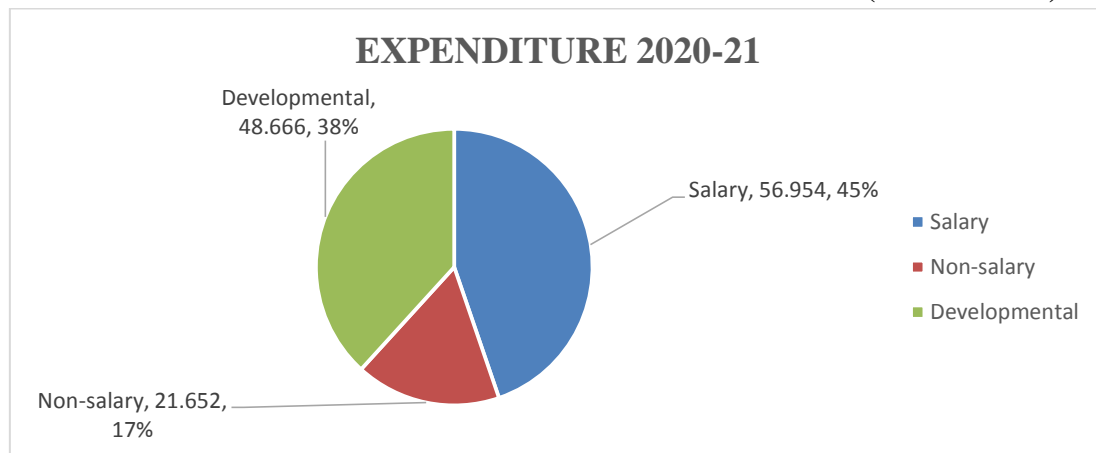
S.No	Description	Total No's	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1.	Authorities/Autonomous Bodies etc under the PAO	02	02	127.272	25.008

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

(Rs in millions)

TMAs District Battagram				
2020-21	Budget	Actual Expenditure/ Receipts	Excess / (Saving)	%age
Salary	71.554	56.954	14.600	-20.40
Non-salary	36.010	21.652	14.358	-39.87
Developmental	451.384	48.666	402.718	-89.22
<b>Total:</b>	558.948	127.272	431.676	
<b>Receipts</b>		25.008		

(Rs in million)



### 3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 243.859 million were raised in this audit report. This amount also includes recoverable of Rs. 62.652 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classificato	Amount
1	Procurement related irregularities	6.360
2	Others, including cases of accidents, negligence, etc.	237.499
<b>Total:</b>		<b>243.859</b>

### 3.4 Comments on the status of compliance with Tehsil Accounts Committee directives

The audit reports pertaining to the following years have been submitted to the Governor of Khyber Pakhtunkhwa. The detail of TAC meetings is given below:

S. No.	Audit Year	TAC meeting
1.	2002-03	Not convened
2.	2003-04	Not convened
3.	2005-06	Not convened
4.	2006-07	Not convened
5.	2007-08	Not convened
6.	2008-09	Not convened
7.	2009-10	Not convened
8.	2010-11	Not convened
9.	2011-12	Not convened
10.	2012-13	Not convened
11.	2013-14	Not Convened
12.	2016-17	Not Convened
13.	2017-18	Not Convened
14.	2018-19	Not Convened
15.	2019-20	Not convened
16.	2020-21	Not Convened

## **3.5 AUDIT PARAS**

### **3.5.1 Irregularities**

#### **A. Procurement related irregularities:**

##### **3.5.1.1 Unverified expenditure on account of annual M&R/ beautification –Rs 6.360 million**

According to Rule 6(3)(IV) of Chapter-II of Khyber Pakhtunkhwa Public Procurement Regulatory Authority 2014, the lowest offer from the qualified bidder shall be accepted for the award of the contract and will be the best-evaluated bid.

Office of the Tehsil Municipal Administration Allai, Battagram incurred expenditure of Rs 6,360,145 on annual Maintenance and Repair/Beautification during FY 2020-21. However, no vouchers or supporting documents were available on record to verify the expenditure.

The lapse occurred due to weak internal controls, which resulted in unverified expenditure.

When pointed in October 2021, management stated that the matter is subjudice, before the court of law. The reply was not convincing as documentary evidence was not produced to audit.

Request for convening DAC meeting was made in November 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 07 (2020-21)**

##### **3.5.1.2 Irregular expenditure without obtaining Technical Sanction Rs 35.212 million**

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



Office of the Tehsil Municipal Administration Battagram and Allai awarded various developmental schemes to different contractors during 2020-21 out of which an expenditure of Rs 35,212,420 was incurred without obtaining Technical Sanction for the work executed. Details are provided at Annexure-08

The lapse occurred due to weak internal controls, which resulted in irregular expenditure.

When pointed in October 2021, management stated that TS will be obtained from the competent authority. The reply was not convincing as TS should have been obtained prior to commencement of work. No progress was intimated in this regard to date.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends obtaining Technical Sanction from the competent authority and fixing responsibility against the person(s) at fault.

**AIR Para No. 06 & 15 (2020-21)**

### **3.5.2 Others, including cases of accidents, negligence, etc.**

#### **3.5.2.1 Non-Deposit of Government Taxes Rs. 3.564 million**

Para 28 of GFR Vol.-I states that no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of the competent authority for their adjustment must be sought. According to Khyber Pakhtunkhwa Revenue Authority Letter No F-7(2)/KPRA/clarification/2018/5807 dated 12.02.2019, construction projects below Rs 50 million are taxable @5% without input tax adjustment.

Tehsil Municipal officer Allai, Battagram deducted Rs 3,563,952 on account of income tax, stamp duty, professional tax, DPR, and KPPRA tax from various contractors for execution of different developmental schemes during the financial year 2020-21 but the same was not deposited in government treasury. Details are provided at Annexure-06.

The lapse occurred due to weak internal controls which resulted in a loss to the government.

When pointed in October 2021, management stated that government taxes will be deposited under relevant heads of accounts. No progress was intimated in this regard.

Request for convening DAC meeting was made in November 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends deposit of government taxes into government treasury besides action against the person(s) at fault.

**AIR Para No. 01 (2020-21)**

#### **3.5.2.2 Non-imposition of penalty on late completion of developmental works Rs 33.559 million**

According to serial No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, the project's completion period will be restricted to one year for

building, nine months for roads, and six months for other projects as per Government policy. According to Clause-2 of the terms and conditions of the contract agreement, a penalty of up to 10% of the estimated cost should be imposed on contractors who fail to complete the work in due time.

Tehsil Municipal Officer Battagram and Allai failed to impose penalty @ 10% amounting to Rs 30,809,500 and Rs Rs 2,750,000 respectively on contractors due to late/non-completion of various developmental schemes in a stipulated period of time during the financial year 2020-21. Details are provided at Annexure-07.

The lapse occurred due to weak internal control which resulted in depriving the public of basic facilities and blockage of the fund.

When pointed in October 2021, management stated that the matter will be inquired; penalty if any will be imposed. The reply was not convincing as the penalty should have been imposed as required under the rules.

Request for convening DAC meeting was made in November 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 04 & 18 (2020-21)**

### **3.5.2.3 Irregular expenditure without material testing –Rs 38.980 million**

According to letter No Director (LG)3-16/ADP/2013 dated 29.01.2019 the contractor was required to perform the quality assurance must be ensured during the execution of the Schemes.

Office of the Tehsil Municipal Administration Allai incurred expenditure on the execution of various developmental schemes for Rs 38,980,000 during the

financial year 2020-21. However, material tests were not performed by the contractors. Details are provided at Annexure-09.

The lapse occurred due to weak internal controls, which resulted in irregular expenditure.

When pointed in October 2021, management stated that material testing will be carried out through contractors and reports thereon will be submitted to audit. The reply was not convincing as documentary evidence was not produced to audit.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 10 (2020-21)**

**3.5.2.4 Non-recovery of outstanding dues from the contractor – Rs. 5.124 million**

Clause 27 of the Policy Guidelines 2020-21 for the contract agreement provides, "the local council shall be entitled to recover all dues from the securities and guarantors in case of default on the part of contractor due to any reason whatsoever. All cost and consequential costs of legal proceedings shall also be recoverable from them".

According to Para 6 of TMA budget rules 2016 ensuring all sums due to the TMA are regularly and promptly assessed, realized, and duly credited in the Tehsil Fund.

Office of the Tehsil Municipal Administration Battagram did not recover outstanding dues against a contractor, on a/c of cattle fair, Signboards, and License fee for the year 2019-20. The management canceled the contracts at the

risk and cost of the contractor, blacklisted him, and levied a sum of Rs 5,123,810 as recovery in this regard which was not affected till finalization of this report.

The lapse occurred due to weak internal controls, which resulted in a loss to TMA.

When pointed out in October 2021, management stated that efforts were being made and District Collector was requested to recover the outstanding amount through Land Revenue Act, progress in this regard would be intimated to audit. However, no progress was reported in this regard.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends fixing responsibilities besides recovery from the contractor and deposit into the treasury.

**AIR Para No. 05 (2020-21)**

#### **3.5.2.5 Non-recovery of rent of cabins –Rs 5.751 million**

According to Para 6 of TMA budget rules 2016 ensuring all sums due to the TMA are regularly and promptly assessed, realized, and duly credited in the Tehsil Fund.

Office of the Tehsil Municipal Administration Battagram did not recover outstanding rent of cabins worth Rs 5,750,895 during the financial year 2020-21.

The lapse occurred due to weak internal controls, and resulted in a loss to Government.

When pointed out in October 2021, management stated that efforts are being made and most of the dues have been recovered whereas, the balance would be recovered from the tenants and progress would be intimated to audit. No progress was reported in this regard.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends recovery from the concerned besides fixing responsibilities.

**AIR Para No. 06 (2020-21)**

### **3.5.2.6 Blockage of developmental funds Rs 4.00 million**

According to clause 3(C) of the contract agreement, to measure up the work and to take such part therefore as unexecuted and to give it to another contractor to complete, in which case any expense which may be incurred in executed by him ( of the amount of such excess the certificate in writing of the divisional officer shall be final and conclusive) shall be borne and paid by the government contractor for otherwise or from the security deposit or the proceed of sale hereof or a sufficient part thereof.

Office of the Tehsil Municipal Administration Battagram awarded the work “package No. 01 under PFC 2020-21” to a contractor on 26.51% below, having an estimated cost of Rs 4,000,000. In this regard, a letter of acceptance was served on 23.01.2021 with the condition that the contractor must deposit additional security of 16.51% which comes to Rs 660,400 within three days. Work orders were issued subsequently on 01.02.2021 for a period of 60 days. The contractor did not execute the work despite notices being served on 08.04.2021 and 03.05.2021. Moreover, evidence of depositing the additional security was also not available on record.

The lapse occurred due to weak internal controls, which resulted in blockage of funds.

When pointed out in October 2021, management stated that the schemes would be completed by the concerned contractor, if the contractor failed to complete the work his securities and other advances amount will be forfeited and will be recommended for blacklisting. The reply was evasive and no further progress was intimated in this regard.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends retendering of the schemes at risk and cost of these contractors besides the forfeiture of his earnest monies & securities and blacklisting him and his firm.

**AIR Para No. 17 (20202-21)**

**3.5.2.7 Unauthorized deduction of contingency charges – Rs 14.654 million**

According to the Government of Khyber Pakhtunkhwa, Finance Department Letter No BO/2-1/2005-2006/FD dated 09.05.2006, it had been noticed that provision of 0.5% (now 2.5%) contingency is still made/provided in the PC-I(s), which is contrary and in violation of decisions/Govt. the policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-8/98-99/FD dated 17.08.1998.

Office of the Tehsil Municipal Administration Battagram had kept a provision of Rs 14,654,178 as 2.5% contingency charges in PC-1s for developmental schemes which was deducted from the contractor's bills and retained in PLA/Account-IV, against the rules on the subject.

Furthermore, no account was maintained in this regard to verify the figures, deductions made, the amount drawn and spent and the closing balance, etc. Details are provided at Annexure-10.

The lapse occurred due to weak internal controls and resulted in the unauthorized deduction.

When pointed out in October 2021, management stated that contingency charges have been provided for in PC1s through directives of Secretary Local Government's letter No. CE/ notification/LCB/7-50/2016 dated 30.03.2017. The reply was not convincing as LCB/Local Government has to follow the directives of the Finance department. The reply was not tenable as it was against rules.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends immediate deposit of deducted amount into government treasury after carrying out a proper calculation for the current as well as for previous years under intimation to audit besides disciplinary action against the persons at fault.

**AIR Para No. 19 (2020-21)**

**3.5.2.8 Unauthentic expenditure on account of developmental schemes -Rs 96.655 million**

According to Government of Khyber Pakhtunkhwa, Local Government, Election, and Rural Development Department, Local Council Board letter No.AO (Planning)/LCB/Gen/Inst/4-10/2016 dated 31.01.2019;

- Before and after pictures of developmental schemes should be part of the concerned file.
- Provision of detailed cost estimates along-with x-section with the unit cost and GPS coordinates.
- District Monitoring Officers of concerned Districts should visit all developmental schemes and submit detailed reports.

Office of the Tehsil Municipal Administration Allai incurred an expenditure of Rs 96,655,000 on various developmental schemes during FY 2020-21. However, the following shortcomings were observed;

1. GPS coordinates were not available.
2. Before and after pictures of developmental schemes were not available.
3. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of the developmental scheme was available.

The lapse occurred due to weak internal controls, which resulted in unauthentic expenditure.



When pointed in October 2021, management stated that GPS coordinates and pictures were available in the official record. The reply was not convincing as documentary evidence was not produced to audit.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

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

**AIR Para No. 11 (2020-21)**

## CHAPTER-4

### AD LGE & RDD

#### 4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Battagram have 90 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Battagram.

According to section 29 of the Khyber Pakhtunkhwa Local Government Act 2013, the authority and responsibilities of the District Government have been given as under:

Functions and Powers of Assistant Director, LGE&RDD includes:

- i. Providing secretarial support to the Council, matters relating to Local Government Commission
- ii. Coordination and supervision of village and neighbourhood councils
- iii. Matters related to local taxes, grants, the budget of village and neighbourhood councils
- iv. Coordination of activities relating to local council elections, population census, and surveys in the district
- v. Rural Development Works including water supply, rural access roads, embankment, and drainage works
- vi. Overseeing registration of births, deaths, and marriages in village and neighbourhood councils
- vii. Review, evaluation, and assessment of local government system, processes, and procedures in the district particularly at the village and neighbourhood level
- viii. 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. Monitoring and supervision of 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;
- ii. Providing an effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Registration of births, deaths, and marriages;
- iv. Implementation and monitoring of village-level development work;
- v. Improving water supply sources, maintaining water supply distribution system, and taking measures to prevent contamination of water;
- vi. Maintenance of village-level infrastructure, footpaths, tracks, streets, playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centres.
- vii. Identifying development needs of the area for use by municipal administration and district government in prioritizing development plans;
- viii. Making arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- ix. Displaying land transactions in the area for public information;
- x. Mobilizing community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xi. Organizing cattle fairs and agriculture produce markets;
- xii. Organizing sports teams, cultural and recreational activities;
- xiii. Organizing watch and ward in the area;
- xiv. Promoting plantation of trees, landscaping and beautification of public places;

- xv. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xvi. Considering and approving annual budget presented by the respective Nazim, village council or neighbourhood council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

### Audit Profile of AD LGE & RDD Battagram

(Rs. in million)

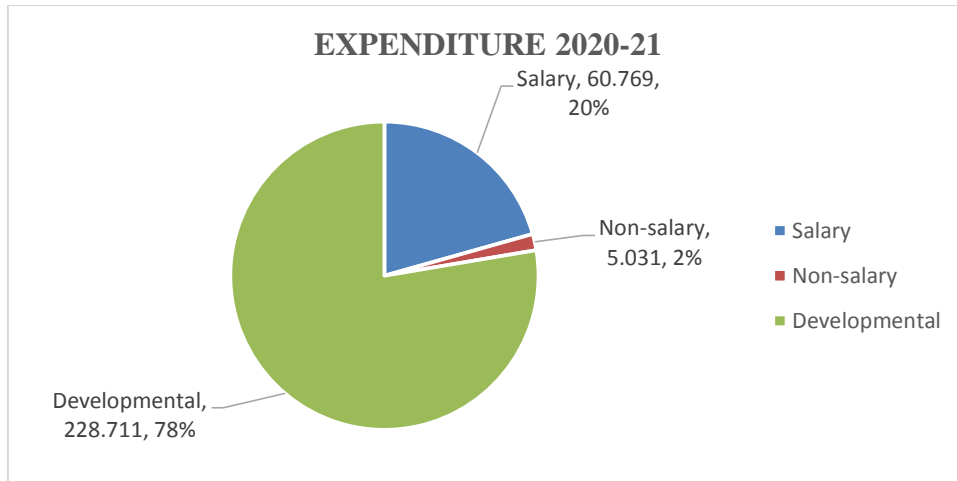
S. No	Description	Total No's	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Formations	01	01	294.511	Nil

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

(Rs in million)

AD LGE & RDD				
2020-21	Budget	Actual Expenditure/ Receipts	Excess /(Saving)	%age
Salary	66.298	60.769	-5.529	-8.34
Non-salary	5.081	5.031	-0.050	-0.98
Developmental	395.200	228.711	-166.489	-42.13
<b>Total</b>	<b>466.579</b>	<b>294.511</b>	<b>172.068</b>	
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(Rs in million)



#### 4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.5.922 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1	Irregularities	
A	Procurement related irregularities	1.422
2	Others, including cases of accidents, negligence etc.	4.500
<b>Totals</b>		<b>5.922</b>

#### 4.4 Comments on the status of compliance with Village Accounts Committees/Neighborhood Accounts Committees Directives

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

S. No.	Audit Year	VACs/NACs meeting
1	2016-17	Not Convened
2	2017-18	Not Convened
3	2018-19	Not Convened
4	2019-20	Not Convened
5	2020-21	Not Convened

## 4.5 AUDIT PARAS

### 4.5.1 Irregularities

#### A. Procurement related irregularities

##### 4.5.1.1 Loss to Government by ignoring lowest bidder Rs 1.422 million

According to para 23 of GFR, 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 officials to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Office of the AD LGE&RDD Battagram awarded a scheme "Package No 4" with an estimated cost of Rs 6,500,000 during 2019-20. Audit observed that the scheme was tendered and nine contractors offered rates, among them M/S Malik Nisar Ahmad Khan offered the lowest rate of 46% and M/S Deshan Construction Co offered 2<sup>nd</sup> lowest rate of 24.11% below on estimated cost. The local office ignored the rate offered by the lowest contractor and awarded the scheme to M/S Deshan Construction Co thereby resulting in a loss of Rs 1,422,850. Detail are as follows;

Name of work	Estimated cost	Below rates offered by M/S Malik Nisar Ahmad Khan	Below rates offered by M/S Deshan Construction Co	Difference	Loss
Package No 4	6,500,000	46%	24.11%	21.89%	1,422,850

The lapse occurred due to weak internal controls, which resulted in a loss to Government.

When pointed out in November 2021, management stated that 1<sup>st</sup> lowest bidder M/S Malik Nisar Ahmed Khan did not submit the additional call deposit in

the given time and therefore the tender was awarded to 2<sup>nd</sup> lowest bidder. The reply was not convincing as no documentary evidence in support of the reply was provided to audit.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends investigation into the matter besides fixing responsibility on the person(s) at fault.

**AIR Para No. 09 (2020-21)**

#### 4.5.2 Others, including cases of accidents, negligence, etc.

##### 4.5.2.1 Unauthorized execution of scheme without Technical Sanction Rs 4.5 million

According to Para 56 of the CPWA Code, no work shall be executed without Administrative Approval /Technical Sanction and Budget allotment.

Office of the Assistant Director Local Government Elections & Rural Development Department Battagram executed various developmental schemes with an estimated cost of Rs 4,5000,000 without obtaining technical sanction from the competent authority during Financial Year 2020-21. The detail is as follows:-

S.No	Name of Scheme	Expenditure (Rs)
1	PCC Road at Mera Khankhail	1,000,000
2	Construction of new road Malang Koroona Gijbori	1,000,000
3	PCC path at Bar Paw Gijbori	500,000
4	Construction of retaining at Jabba Shagai Gijbori	1,000,000
5	Construction of retaining wall at Noorul Wahab	500,000
6	The pavement of path at Ghulam Rashid Koroona	500,000
<b>Total</b>		<b>4,500,000</b>

The lapse occurred due to weak internal controls, which resulted in unauthorized expenditure.

When pointed out in November 2021, management stated that Technical Sanction would be obtained from the competent authority and shown to audit. The reply was not convincing as no progress was shown to audit till the finalization of this report.

Request for convening DAC meeting was made in November, 2021. However, the DAC meeting was not convened till the finalization of this report.

Audit recommends regularization of expenditure by obtaining T.S from the competent authority and action against the person(s) at fault.

**AIR Para No.01 (2020-21)**



## ANNEXURES

### Annexure-01

#### Detail of MFDAC Paras

(Rs in million)

S.No	Department	Para No	Subject	Amount
1.	Deputy Commissioner	3	Unauthentic mutation of on account of purchase of land-Rs45.274 million	45.274
2.	-DO-	4	Non-reconciliation of receipts and payments on account of land acquisition Rs56.842 million	56.842
3.	-DO-	7	Non-reconciliation of receipts on account of Fine Rs 1.110 million	1.11
4.	-DO-	8	Less deduction of sales tax and income tax on supply of firewood Rs 653,550	0.653
5.	-DO-	9	Loss due to non-conversion of current bank account into PLS mode	-
6.	-DO-	10	Non- carrying out internal Audit against fraud/irregularities	-
7.	-DO-	11	Unverified balance in Bank Account Rs 3.474 million	3.474
8.	-DO-	12	Unauthentic payment on account of POL charges Rs2.847 million	2.874
9.	-DO-	13	Unauthorized use of vehicles and loss due to payment of POL charges-Rs 0.664 million	0.664
10.	-DO-	14	Suspected misappropriation due to non-maintenance of stock registers	-
11.	-DO-	15	Unjustified and Unauthentic expenditure on account of entertainment charges Rs 899,236	0.899
12.	-DO-	16	Overpayment on account of TA/DA Rs 1.526 million	1.526
13.	-DO-	17	Unauthentic payment of TA/DA through DDO Rs 1.190 million	1.19
14.	-DO-	18	Irregular payment on account of Polio campaign Rs. 3.095 million	3.095
15.	-DO-	19	Irregular excess releases of developmental fund Rs 25.065 million	25.065
16.	-DO-	20	Non execution of schemes due to inefficiency of staff 12.900 million	12.9
17.	-DO-	21	Non reconciliation of revenue and expenditure with bank.	-
18.	-DO-	22	Unauthorized payment on printing charges without obtaining NOC from Government Printing Press Rs 870,595	0.87
19.	DHO Office	5	Irregular local purchase of medicine beyond limit Rs 4.245 million	4.245

20.	-DO-	6	Overpayment due to non-deduction of conveyance allowance Rs 5.911 million	5,911
21.	-DO-	8	Non reconciliation of receipts Rs 3.195 million	3.195
22.	-DO-	9	Non imposition of penalty on non-supply/late supply of medicines-Rs 0.453 million	0.453
23.	-DO-	10	Overpayment due to allowing HPA and conveyance allowance during leave Rs 434,793	0.435
24.	-DO-	11	Non-Deposit of income tax, stamp duty and DPR Rs 151,400	0.151
25.	-DO-	12	Overpayment due to showing higher rate than market rate RS 150,000	0.15
26.	-DO-	13	Misappropriation due to non-availability of lab items in health facilities Rs 171,950	0.172
27.	-DO-	14	Overpayment due to wrong calculation Rs 65,890	0.066
28.	-DO-	15	Illegal occupation of residential accommodation and non-deduction of rent thereof	-
29.	-DO-	16	Irregular issuance of medicine without obtaining demand from the health facilities	-
30.	-DO-	17	Unauthentic payment through open cheque instead of cross cheque 12.104 million	12.104
31.	-DO-	18	Non registration of Toyota vehicles	-
32.	-DO-	19	Misappropriation due to non-availability of Anti-Rabies Vaccines Rs 110,000	0.11
33.	-DO-	20	Unauthorized payment of electricity charges of banglows/quarters	-
34.	-DO-	21	Suspected misappropriation due to non-stock tacking of miscellaneous laboratory items Rs. 67,700	0.068
35.	-DO-	22	Non deposit of profit into government treasury Rs 32,104	0.032
36.	DEO Male	2	Overpayment on account of TA/DA Rs. 250,840	0.251
37.	-DO-	3	Overpayment in pay & allowances due to non-deduction of conveyance allowance Rs 1.551 million	1.551
38.	-DO-	5	Less collection of scout and red-crescent fund Rs 1.229 million	1.229
39.	-DO-	6	Non collection of Shaheen Fund Rs 467,662	0.468
40.	-DO-	7	Non deduction of conveyance allowance of motorcycles to ADEOs Rs 1.500 million	1.5
41.	-DO-	9	Illegal use of two vehicles by District Education Officer	-
42.	-DO-	10	Irregular payment of loan out of scout fund and non-recovery thereof Rs 204,000	0.204
43.	-DO-	11	Non-carrying out inspection of furniture Rs 0.469 million	0.469

44.	-DO-	12	Irregular purchase of furniture without open tender and loss thereof Rs 0.469 million and non-deduction of sales tax thereof Rs 67,533	0.068
45.	-DO-	13	Unauthentic payment on account of purchase of stationery Rs 337,458	0.337
46.	-DO-	14	Fraudulent payment on account of transfer grant Rs 116,910	0.117
47.	-DO-	15	Unauthentic payment on account of POL charges Rs 0.550 million	0.55
48.	-DO-	16	Unauthentic expenditure on account of repair of transport Rs 195,000	0.195
49.	-DO-	17	Loss to government due to issuance of excess books than actual enrolment of students	-
50.	-DO-	18	Non collection/deposit of admission and tuition fees of higher secondary schools Rs 0.548 million	0.548
51.	-DO-	19	Irregular payment through cash withdrawal out of bank account instead of cross cheques Rs 2.633 million	2.633
52.	-DO-	20	Non-payment of Rs 133,320	0.133
53.	-DO-	21	Unverified balances in Bank Account and non-reconciliation of closing balances thereof- Rs 0.169 million	0.169
54.	-DO-	22	Non conversion of bank accounts into PLS mode	-
55.	TMA Allai	2	Non deduction of sales tax Rs 3.537 million	3.537
56.	-do-	3	Irregular expenditure on account of contingent paid staff Rs 285,775	0.286
57.	-do-	5	Non reconciliation of closing balances in designated bank account-Rs 1.188 million	1.188
58.	-do-	8	Unauthentic receipts of 2% property tax due to non-reconciliation with Revenue Department - Rs 3.280 million	3.28
59.	-do-	9	Irregular expenditure on account of POL / repair of transport- Rs 1.120 million	1.12
60.	TMA Battagram	1	Loss to TMA due to non-recovery of annual fee from petrol pumps –Rs 200,000	0.200
61.	-do-	2	Non-submission of Accounts of Local Government –Rs 71.528 million	71.528
62.	-do-	3	Non deposit of 3% RTA Share -Rs 124,169	0.124
63.	-do-	4	Loss due to non- achievement of revenue targets – Rs 821,074	0.821
64.	-do-	7	Unauthentic receipts of 2% property tax without reconciliation –Rs 7.056 million	7.056
65.	-do-	8	Loss to government due to non-deposit of Sales tax –Rs 231,427	4.200
66.	-do-	9	Unjustified expenditure on POL of Fire Brigade-Rs 617,331	-

67.	-do-	10	Unauthorized payment of audit fee –Rs 2.726 million	2.726
68.	-do-	11	Unauthorized appointment and payment of salaries-Rs 1.214 million	1.214
69.	-do-	12	Non-adjustment/recovery of Temporary advances Rs 161,000	-
70.	-do-	13	Loss due to illegal occupation of property and non-recovery of rent – Rs 800,000	0.800
71.	-do-	14	Loss due to illegal occupation of property	-
72.	-do-	16	Unauthorized expenditure without material testing and location coordinates –Rs – 11.801 million	11.801
73.	-do-	20	Unauthorized payment for non-schedule items without rate analysis –Rs 3.202 million	3.202
74.	AD LGE & RDD	2	Non deposit of Government taxes -Rs 0.899 million	0.899
75.	-do-	3	Irregular award of schemes without proper agreements worth Rs 8.50 million	8.500
76.	-do-	4	Unauthorized expenditure without material testing –Rs 1.835 million	1.835
77.	-do-	5	Non-submission of Accounts of Local Government –Rs 97,540	0.097
78.	-do-	6	Loss to Government due to non-execution of development schemes –Rs 1.5 million	1.500
79.	-do-	7	Unauthentic expenditure on POL & Repair of vehicle Rs 1.038 million	1.038
80.	-do-	8	Non-imposition of penalty due to non-completion of developmental work –Rs 80,000	0.080
81.	-do-	10	Loss to Government due to less deduction of KPPRA tax Rs 0.342 million	0.342
<b>Total</b>				<b>321.324</b>

**Annexure –02**  
**Para No. 2.5.2.1**

**Statement showing overpayment due to non-deduction of HRA, Conveyance  
and repair charges**

S. NO	P. No.	Name of Allottees	Designation	Health Facility Name	H.R.A	C.A	5% Annual Repair	Total Recovery (Rs.)
1	944989	Dr Faraz Ahmad	MO	BHU S B Kot	4433	5000	1519	131418
2	944988	Dr Amjad Ali	MO	BHU Pomang	4433	5000	1519	131418
3	947116	Dr Arshad Murad	MO	Type-D Banna	4433	5000	1519	131418
4	944976	Dr Irfanullah	MO	BHU Tailoos	4433	5000	1519	131418
5	944982	Dr Tauseef	MO	Type-D Banna	4433	5000	1519	131418
6	944990	Dr Jawad Aziz	MO	CD Shingli Payeen	4433	5000	1519	131418
7	944984	Dr Adil Nisar	MO	BHU Kharari	4433	5000	1519	131418
8	944878	Dr Saeed Iqbal	MO	BHU Khair Abad	4433	5000	1519	131418
9	944974	Dr Siyab Ahmad	MO	BHU Bhattian	4433	5000	1519	131418
10	944972	Dr Obaid-ur-Rehman	MO	BHU Kanai	4433	5000	1519	131418
11	944999	Dr Atiq-ur-Rehman	MO	RHC Thakot	4433	5000	1519	131418
12	944981	Dr Irsa Naseem	MO	BHU Paghora	4433	5000	1519	131418
13	944970	Dr Ayub	MO	BHU Roop Kani	4433	5000	1519	131418
14	944992	Dr Amir Zafrullah	MO	BHU Kathora	4433	5000	1519	131418
15	944979	Dr Mukhtiar Ahmad	MO	BHU Hotal Batkool	4433	5000	1519	131418
16	944998	Dr Dawood	MO	BHU G N said	4433	5000	1519	131418
1	764018	Abdul Hamid Toofan	MT	BHU Kathora	1961	2856	-	57804
2	704146	Niaz Muhammad	Chowkidar	BHU Kathora	1413	1785	-	38376
3	315341	Ghulam Hazrat	CT Pharmacy	CD Nilishang	1961	2856	-	57804
4	315502	Iqbal	Chowkidar	CD Nilishang	1458	1785	-	38916
5	717677	Tazeem BiBi	LHV	BHU Paghora	1961	2856	-	57804
6	890576	Faiz	Ward Orderly	BHU Paghora	1413	1785	-	38376
7	729459	Fauzia Perveen	LHV	BHU Arghashori	1961	2856	-	57804

8	315359	Said Muhammad	MT	BHU Jozz	1961	2856	-	57804
9	704155	Abdul latif	Chowkidar	BHU Jozz	1413	1785	-	38376
10	777366	Muhammad Amir	MT	BHU Batamori	1961	2856	-	57804
11	838924	Naseer	Chowkidar	BHU Batamori	1337	1785	-	37464
12	359732	Saira Sarwar	LHV	BHU Shemlai	1961	2856	-	57804
13	704144	Muhammad Rafique	Chowkidar	BHU Shemlai	1413	1785	-	38376
14	804267	Sarzameen	MT	BHU Pomang	1961	2856	-	57804
15	877583	Saif Ullah Khan	Chowkidar	BHU Pomang	1413	1785	-	38376
16	315427	Muhammad Idrees	MT	BHU Paimal Sharif	1961	2856	-	57804
17	884225	Shehla Gul	LHV	BHU Paimal Sharif	1961	2856	-	57804
18	704143	Attaullah	Chowkidar	BHU Paimal Sharif	1413	1785	-	38376
19	879928	Shabana Sharif	LHV	BHU Shingli Payeen	1961	1785	-	44952
20	704142	Hameed Ullah	Chowkidar	BHU Shingli Payeen	1413	1785	-	38376
21	704134	Inayat UL Wahhab	Chowkidar	CD Gijbori	1413	1785	-	38376
22	717698	Nisar Ahmad	MT	BHU Charbagh	1961	2856	-	57804
23	712187	Robina Rafique	LHV	BHU Charbagh	1961	2856	-	57804
24	315630	Gul Zamin Khan	Chowkidar	BHU Charbagh	1458	1785	-	38916
25	315586	Uzma BiBi	LHV	BHU GN Said	1961	2856	-	57804
26	362819	Gul Shad	Chowkidar	BHU GN Said	1458	1785	-	38916
27	777365	Syed Muallam Shah	MT	BHU Saidra Biland Kot	1961	2856	-	57804
28	857995	Abid Shah	Chowkidar	BHU Saidra Biland Kot	1367	1785	-	37824
29	342388	Robina Shaheen	LHV	BHU Khair Abad	1961	2856	-	57804
30	315483	Shafiq	Chowkidar	BHU Khair Abad	1458	1785	-	38916
31	947465	Shazia Bibi Jan	LHV	BHU Bhattian	1961	2856	-	57804
32	342344	Muhammad Shah	Chowkidar	BHU Bhattian	1458	1785	-	38916

33	885998	Nazia wahab	LHV	BHU Kharari	1961	2856	-	57804
34	704151	Saleh Muhammad	Chowkidar	BHU Kharari	1413	1785	-	38376
35	842381	Sarafeen	LHV	BHU Batkool	1961	2856	-	57804
36	773462	Faiz Ullah	Chowkidar	BHU Batkool	1458	1785	-	38916
37	315583	Chand Bibi	LHV	BHU Jambera	1961	2856	-	57804
38	315238	Ayaz	Chowkidar	BHU Jambera	1458	1785	-	38916
39	362823	Mushtaq	Chowkidar	BHU Kanai	1458	1785	-	38916
40	903798	Saba Pervez	LHV	BHU Rashang	1961	2856	-	57804
41	315456	Shah Feroz	Chowkidar	BHU Rashang	1458	1785	-	38916
42	712183	Kanwal Fayaz	LHV	BHU Biari	1961	2856	-	57804
43	315559	Gul Bar	Chowkidar	BHU Biari	1458	1785	-	38916
44	315385	Rabia Arbab	LHV	BHU Bateela	1961	2856	-	57804
45	704153	Riaz	Chowkidar	BHU Bateela	1413	1785	-	38376
46	705012	khalil Ullah Haqani	Chowkidar	BHU Tailoos	1413	1785	-	38376
47	704148	Ubaid Ullah	Chowkidar	BHU Kuztandool	1413	1785	-	38376
48	879930	Sajid Rehman	MT	BHU Pashtu	1961	2856	-	57804
49	346806	Sobat Khan	Chowkidar	BHU Pashtu	1458	1785	-	38916
50	359755	Sobia biBi	LHV	Type-D Banna	1961	2856	-	57804
51	712186	Samina Rafique	LHV	Type-D Banna	1961	2856	-	57804
52	492773	Noor Paras	Chowkidar	Type-D Banna	1413	1785	-	38376
53	712178	Niazmeen	LHV	RHC Thakot	1961	2856	-	57804
54	804520	Razia Rehman	LHV	RHC Thakot	1961	2856	-	57804
55	315236	Bakhtiar	Chowkidar	RHC Thakot	1458	1785	-	38916
56	657461	Robina Zaman	LHV	RHC Kuzabanda	1961	2856	-	57804
57	889537	Bina Zaman	LHV	RHC Kuzabanda	1961	2856	-	57804
58	882679	Aisha Gul	LHV	RHC Kuzabanda	1961	2856	-	57804
59	342459	Javeria Sabir	LHV	RHC Kuzabanda	1961	2856	-	57804
<b>Total</b>					<b>172249</b>	<b>218516</b>	<b>24304</b>	<b>4,980,732</b>
					<b>2,066,988</b>	<b>2622192</b>	<b>291552</b>	<b>4,980,732</b>
					<b>(172,249*12)</b>	<b>(218516*12)</b>	<b>(24304*12)</b>	

**Annexure-03****2.5.2.3.****Statement showing non deduction of conveyance allowance during leave**

Pers.no.	Name of Employee	Position Description	Grade	Jul	Jan	Feb	Total
226547	said badshah	certificated teacher	15	2,856	2,856	2,856	8,568
254571	fazal wahab	arabic teacher	16	5,000	5,000	5,000	15,000
254572	abdus sattar	senior english teacher	16	5,000	5,000	5,000	15,000
286929	shah nawaz	senior english teacher	16	5,000	5,000	5,000	15,000
316445	muhammad nazir	physical education teache	15	2,856	2,856	2,856	8,568
316505	ubaidur rehman	arabic teacher	15	2,856	2,856	2,856	8,568
316580	syed nadir shah nadir shah	drawing master	15	2,856	2,856	2,856	8,568
316843	ubaid ullah	theology teacher	15	2,856	2,856	2,856	8,568
316985	satara khan	theology teacher	15	2,856	2,856	2,856	8,568
317211	abdul wahab	senior english teacher	16	5,000	5,000	5,000	15,000
317222	bakht munir shah	senior english teacher	16	5,000	5,000	5,000	15,000
317306	mehrrur rehman	arabic teacher	15	2,856	2,856	2,856	8,568
317372	badrul alam	senior english teacher	16	5,000	5,000	5,000	15,000
317718	farman shah	arabic teacher	15	2,856	2,856	2,856	8,568
317723	qazi muhammad irshad	senior english teacher	16	5,000	5,000	5,000	15,000
317806	hayat khan	senior english teacher	16	5,000	5,000	5,000	15,000
317816	aleem ur rehman	arabic teacher	15	2,856	2,856	2,856	8,568
318008	saleem akhtar	drawing master	15	2,856	2,856	2,856	8,568
318356	nasir ali	physical education teache	16	5,000	5,000	5,000	15,000
318471	fazal ahmad	senior english teacher	16	5,000	5,000	5,000	15,000
318672	mohammad afzal	senior english teacher	16	5,000	5,000	5,000	15,000
324226	atta ullah	certificated teacher	15	2,856	2,856	2,856	8,568
324261	shamul akbar	certificated teacher	15	2,856	2,856	2,856	8,568
324273	fazal wahid	certificated teacher	15	-	2,856	2,856	5,712
324274	mian gul	certificated teacher	15	2,856	2,856	2,856	8,568
324298	atta ullah	certificated teacher	15	2,856	2,856	2,856	8,568
324304	ahmad saded	certificated teacher	15	-	2,856	2,856	5,712
324307	kifayat ullah	certificated teacher	15	2,856	2,856	2,856	8,568



324350	anwar ul haq	certificated teacher	15	-	2,856	2,856	5,712
324363	akhtar hussain	certificated teacher	15	2,856	2,856	2,856	8,568
324385	nasir ud din	certificated teacher	15	2,856	2,856	2,856	8,568
324387	hayat ullah	certificated teacher	15	2,856	2,856	2,856	8,568
324391	mohammad zubair	certificated teacher	15	2,856	2,856	2,856	8,568
324397	jafar shah	certificated teacher	15	2,856	2,856	2,856	8,568
324433	abd ullah	senior english teacher	16	5,000	5,000	5,000	15,000
324521	muslim said	certificated teacher	15	2,856	2,856	2,856	8,568
324754	muhammad javed	senior english teacher	16	5,000	5,000	5,000	15,000
324947	muhammad ayub	senior english teacher	16	5,000	5,000	5,000	15,000
325029	muhammad khureshid	senior english teacher	16	5,000	5,000	5,000	15,000
325112	falak naz	certificated teacher	15	2,856	2,856	2,856	8,568
325127	khalid	certificated teacher	15	2,856	2,856	2,856	8,568
325131	bakhat nawaz	certificated teacher	15	2,856	2,856	2,856	8,568
325141	gul bahader	physical education teache	15	2,856	2,856	2,856	8,568
325169	anwar zeb	senior english teacher	16	2,856	2,856	5,000	10,712
325188	amin ul haq	certificated teacher	15	2,856	2,856	2,856	8,568
325253	bakht munir	certificated teacher	15	2,856	2,856	2,856	8,568
325288	muhammad ayaz	certificated teacher	15	2,856	2,856	2,856	8,568
325316	faiz ur rahman	certificated teacher	15	2,856	2,856	2,856	8,568
325456	attaaur ahman	certificated teacher	15	2,856	2,856	2,856	8,568
325476	shams ullah	senior english teacher	16	5,000	5,000	5,000	15,000
325534	shamsur rehman	certificated teacher	15	2,856	2,856	2,856	8,568
325650	jamil urrehaman	physical education teache	15	2,856	2,856	2,856	8,568
325742	hazrat yousaf	certificated teacher	15	2,856	2,856	2,856	8,568
325927	muhammad yousaf	certificated teacher	15	2,856	2,856	2,856	8,568
338671	abd ullah	senior english teacher	16	5,000	5,000	5,000	15,000
351724	qazi muhammad ashfaq	drawing master	15	2,856	2,856	2,856	8,568
351734	imran	senior drawing master	16	5,000	5,000	5,000	15,000
358094	ikram ullah	senior drawing master	16	5,000	5,000	5,000	15,000
358999	fida mohammad	senior drawing master	16	5,000	5,000	5,000	15,000
359005	noor ul islam	drawing master	16	5,000	5,000	5,000	15,000

359010	inam ullah	senior drawing master	16	2,856	5,000	5,000	12,856
363060	muzafar shah	drawing master	15	2,856	2,856	2,856	8,568
389195	aziz ahmed	drawing master	16	5,000	5,000	5,000	15,000
389309	kifayat ullah	drawing master	15	2,856	2,856	-	5,712
389720	amir tawab	senior english teacher	16	5,000	5,000	5,000	15,000
390982	abdul wahab	qari	13	2,856	2,856	2,856	8,568
392123	zia ullah khan	physical education teache	15	2,856	2,856	2,856	8,568
394950	nazim khan	physical education teache	15	2,856	2,856	2,856	8,568
395499	muhammad tufail	physical education teache	15	2,856	2,856	2,856	8,568
507052	lutfur rahman	arabic teacher	16	2,856	2,856	5,000	10,712
576025	kifayat ullah	physical education teache	15	2,856	2,856	2,856	8,568
590454	rahatul haq	arabic teacher	15	2,856	2,856	2,856	8,568
657528	saeed ullah shah	certificated teacher	15	2,856	2,856	2,856	8,568
675352	fazal mehmoood	theology teacher	15	2,856	2,856	2,856	8,568
695212	kayal mohammad	certificated teacher	15	2,856	2,856	2,856	8,568
698326	anwer aziz	physical education teache	15	2,856	2,856	2,856	8,568
698586	masoom khan	drawing master	15	2,856	2,856	2,856	8,568
698588	noor fahim shah	physical education teache	15	2,856	2,856	2,856	8,568
699950	sajid masoom	certificated teacher	15	-	-	-	-
700358	saeed	drawing master	15	2,856	2,856	2,856	8,568
700366	mohammad tayyeb	senior certified teacher	16	2,856	2,856	5,000	10,712
701399	muhammad ayazz	theology teacher	16	2,856	5,000	5,000	12,856
701729	gul nawab	theology teacher	15	2,856	2,856	2,856	8,568
701748	tahir mohammad	senior english teacher	16	5,000	5,000	5,000	15,000
702513	waseem ahmed	physical education teache	15	2,856	2,856	2,856	8,568
702993	saleh ahmed	drawing master	15	2,856	2,856	2,856	8,568
702994	saleem ullah rafi	theology teacher	15	2,856	2,856	2,856	8,568
707827	peristan khan	drawing master	15	2,856	2,856	2,856	8,568
713273	muhammad ishfaq	theology teacher	15	2,856	2,856	2,856	8,568
714799	zahoore hassan	arabic teacher	15	2,856	2,856	2,856	8,568
718132	farosh afzal	physical education	15	2,856	2,856	2,856	8,568

		teache					
733601	safi ullah	certificated teacher	15	2,856	2,856	2,856	8,568
742038	ajmal shahid	physical education teache	15	2,856	2,856	2,856	8,568
742209	ijaz ulhaq	senior english teacher	16	5,000	5,000	5,000	15,000
742279	saif ur rehman	certificated teacher	15	2,856	2,856	2,856	8,568
747324	faiz ali shah	drawing master	15	2,856	2,856	2,856	8,568
747329	sami ullah	certificated teacher	15	2,856	2,856	2,856	8,568
747346	tahir mehmoood	drawing master	15	2,856	2,856	2,856	8,568
751108	zia ur rehman	certificated teacher	15	2,856	2,856	2,856	8,568
751181	zeeshan muhammad	certificated teacher	15	2,856	2,856	2,856	8,568
764066	tajamal hussain shah	certificated teacher	15	2,856	2,856	2,856	8,568
769094	nawab zada	certificated teacher	15	2,856	2,856	2,856	8,568
769097	muhammad mushtaq khan	drawing master	15	2,856	2,856	2,856	8,568
769288	jamil ud din	certificated teacher	15	2,856	-	-	2,856
784848	atta ur rehman	arabic teacher	15	2,856	2,856	2,856	8,568
792059	zakir ullah	drawing master	15	2,856	2,856	2,856	8,568
792193	zakir ullah	senior english teacher	16	5,000	5,000	5,000	15,000
792310	saeed nawaz	certificated teacher	15	2,856	2,856	2,856	8,568
853091	bakht zada	certificated teacher	15	2,856	2,856	2,856	8,568
853092	syed manaf ali shah	certificated teacher	15	2,856	2,856	2,856	8,568
853094	saleh muhammad shah waliullah	arabic teacher	15	2,856	2,856	2,856	8,568
853107	muffakir	drawing master	15	2,856	2,856	2,856	8,568
853117	muhammad hazar	physical education teache	15	2,856	2,856	2,856	8,568
858011	asghar khan	physical education teache	15	2,856	2,856	2,856	8,568
858012	abdul wali khan	arabic teacher	15	2,856	2,856	2,856	8,568
858216	muhammad liaqat	arabic teacher	15	2,856	2,856	2,856	8,568
858562	amir sohail	certificated teacher	15	2,856	2,856	2,856	8,568
858564	muhammad wali ullah	arabic teacher	15	2,856	2,856	2,856	8,568
858568	shafiq ur rehman	drawing master	15	2,856	2,856	2,856	8,568
859954	ibad ullah qureshi	arabic teacher	15	2,856	2,856	2,856	8,568

859962	syed abdu samad	physical education teache	15	2,856	2,856	2,856	8,568
865566	hafiz zulfiqar shah	theology teacher	15	2,856	-	-	2,856
865567	muhammad afzal	arabic teacher	15	2,856	2,856	2,856	8,568
865568	zakir ali khan	physical education teache	15	2,856	2,856	2,856	8,568
867073	tufail muhammad	drawing master	15	2,856	2,856	2,856	8,568
867679	syed altaf hussain shah	arabic teacher	15	2,856	2,856	2,856	8,568
882680	muhammad shahid	arabic teacher	15	2,856	2,856	2,856	8,568
890584	mr. aman ullah	certificated teacher	15	2,856	2,856	2,856	8,568
891034	haji muhammad	certificated teacher	15	2,856	2,856	2,856	8,568
893172	muhammad anwar	certificated teacher	15	2,856	2,856	2,856	8,568
895104	muhammad asif	certificated teacher	15	2,856	2,856	2,856	8,568
909368	israr ul haq	physical education teache	15	2,856	2,856	2,856	8,568
909371	hiz bullah	arabic teacher	15	2,856	2,856	2,856	8,568
909501	khan anas	certificated teacher	15	2,856	2,856	2,856	8,568
909502	khial muhammad	physical education teache	15	2,856	2,856	2,856	8,568
909535	faiz ur rehman	physical education teache	15	2,856	2,856	2,856	8,568
909536	nasir ali	physical education teache	15	2,856	2,856	2,856	8,568
909537	muhammad suliman	senior english teacher	16	-	5,000	5,000	10,000
909539	khan muhammad	drawing master	15	2,856	2,856	2,856	8,568
909560	muhammad ejaz	physical education teache	15	2,856	2,856	2,856	8,568
911880	syed latif shah	certificated teacher	15	2,856	2,856	2,856	8,568
916091	shakir ali	certificated teacher	15	2,856	2,856	2,856	8,568
916095	zafar ullah	certificated teacher	15	2,856	2,856	2,856	8,568
919801	syed khalil shah	physical education teache	15	2,856	2,856	2,856	8,568
922364	muhammad nawaz	theology teacher	15	2,856	2,856	2,856	8,568
922365	shamsul wahab	arabic teacher	15	2,856	2,856	2,856	8,568
922366	akhtareen	theology teacher	15	2,856	2,856	2,856	8,568
922368	shair muhammad	theology teacher	15	2,856	2,856	2,856	8,568
925943	fida ur rehman	certificated teacher	15	2,856	2,856	2,856	8,568

928179	syed qasim shah	theology teacher	15	2,856	2,856	2,856	8,568
928180	sher afzal	theology teacher	15	2,856	2,856	2,856	8,568
928183	wali ullah	theology teacher	15	2,856	2,856	2,856	8,568
928186	muhammad naeem	theology teacher	15	2,856	2,856	2,856	8,568
928188	sana ur rehman	theology teacher	15	2,856	2,856	2,856	8,568
928189	abdus salam shah	theology teacher	15	2,856	2,856	2,856	8,568
928191	naeem khan	theology teacher	15	2,856	2,856	2,856	8,568
931466	wajaha-ur - rehman	theology teacher	15	2,856	2,856	2,856	8,568
938130	syed nawaz shah	theology teacher	15	2,856	2,856	2,856	8,568
940169	inam ullah	arabic teacher	15	2,856	2,856	2,856	8,568
940171	sahibut taj	arabic teacher	15	2,856	2,856	2,856	8,568
940177	habibul haq	arabic teacher	15	2,856	2,856	2,856	8,568
942277	abdullah .	arabic teacher	15	2,856	2,856	2,856	8,568
947462	muhammad anees	arabic teacher	15	-	2,856	2,856	5,712
947612	ghulam murtaza	theology teacher	15	-	2,856	2,856	5,712

**Annexure-04**

**2.5.2.4.**

**Statement showing non deduction of income tax on supply of medicines**

S. No	Name of Supplier	Invoice No		Supply Order		Amount	Income Tax
		No	Date	No	Date	(Rs)	(Rs)
1	Cottan Craft	CC -1813	4.11.2020	2189-91	20/10/2020	100,000	4,500
2	Ms Zafa	268743	17/11/2020	2251-53	21/10/2021	1,000,000	45,000
3	MS Gets	206422	29/10/2020	2160-62	20/10/2021	100,000	4,500
4	MS Glaxo	21081-GSK	05/12/2020	2221-23	21/10/2020	900,000	40,500
5	MS Glaxo	21080	01/12/2020	241618	04/11/2020	680,000	30,600
6	MS Brooks	20211019	29-12-20	22-36-38	20/10/2020	250,000	11,250
7	MS Nabi Qasim	20110010	02/11/2020	219597	20/10/2020	150,000	6,750
8	MS Unisa	166	12/11/2020	2183-85	08/12/2020	700,000	31,500
9	MS Heal Pharma	9	09/11/2020	217274	21/10/2020	2,000,000	90,000
10	MS Vikor	2011034	19/11/2020	2413-15	04/11/2020	98,400	4,428
11	MS Frontier	20161	09/11/2020	2230-32	21/10/2020	450,000	20,250
12	MS Arsons	AR-10	12/11/2020	20/10/2020 20	20/10/2020	100,000	4,500
13	Ms Zafa	21-010	19/11/2020	2163-65	20/10/2020	600,000	27,000
14	MS Sanofi Pharma	3809299068	05/11/2020	2233-35	221-10-2020	299,810	13,491
15	MS Shaigan Pharma	2245-47	21/10/2020	2245-47	21-10-20	400,000	18,000
16	MS Geofman Pharma	1120007	02/11/2020	2239-41	20/10/2020	300,000	13,500
17	N.I.H Islamabad	2701-05	22.02.2021	2701-05	22.02.2021	688,110	30,965
18	Ms Medilak Pharma	1	03/11/2020	2618-18	03/11/2020	415,000	18,675
19	MS Benson	910	27/11/2020	2254-56	21/10/2020	200,000	9,000
20	MS ICI Pakistan	70533052	30/12/2020	224850	21/10/2020	200,000	9,000
21	MS Kareem	742	15/11/2020	2227-29	21/10/2020	200,000	9,000
22	MS FYMK Pharma	sv11-20/114	12.11.2020	sv11-20/114	12.11.2020	300,000	13,500
23	Albadar Medical Store	1323	23/11/2020	1323	23/11/2020	240,000	10,800
24	MS FYMK Pharma	11-20-52	16.11.2020	6169-71	20.10.2020	640,000	28,800
25	MS Hamaz Pharma	206420	29.10.2020	2192-94	20.10.2020	50,000	2,250

26	MS Stainly Pharma	115	31.10.2020	217880	20.10.2020	1,549,999	69,750
27	Fawad Medical Store & Enterprise	305	17.02.2021	305	17.02.2021	263,000	11,835
28	MS Gets	206421	29.10.2020	2224-26	21.10.2020	100,000	4,500
29	MS Hasheer	2253	04.01.2021	2242-44	21.10.2020	100,000	4,500
30	MS MKB Pharma	597	18.11.2020	2166-68	20.10.2020	500,000	22,500
31	MS Sarhad Book	322	18.11.2020	2269-69	18.10.2020	126,100	5,675
32	MS NIH	325	24.9.20	1918-19	24-9-20	192,927	8,682
33	Fawad Medical Store & Enterprise	001/20-21	20/07/2020	001/20-21	20/07/2020	398,000	17,910
34	MS NIH	421	16.2.21	812.15	14.2.21	688,110	30,965
35	MS NIH	442	25.6.21	303.5	21.6.21	688,110	30,965
36	MS Heal Pharma	10	7.11.20	22.18.21	21.10.20	204,967	9,224
37	MS Inayat	1419	27.10.20	2170.72	25.9.20	1,000,000	45,000
38	MS Al Badar	12	10.10.20	62	28.1.20	1,362,500	61,313
39	MS Standly	379	6.6.21	835.37	25.5.21	141,000	6,345
40	Fawad Medical Store & Enterprise	04/12/2020	21/12/2020	04/12/2020	21/12/2020	107,500	4,838
41	MS Glaxo	21.309	25.5.21	832.34	25.5.21	105,000	4,725
42	MS Glaxo	83234	25.5.21	829-31	25.5.21	282,000	12,690
43	MS Sani	5110	20.11.20	2178-80	20-10-20	30,000	1,350
44	MS Albadar	1676	9.2.20	1676	9.5.20	40,000	1,800
45	N.I.H Islamabad	6321-03	04.03.2021	6321-03	04.03.2021	170,000	7,650
46	MS Standard Pharma	6	5.12.20	444-52	11220	500,000	22,500
47	MS Albadar	6	17.11.20	2543-45	16.11.20	250,000	11,250
48	MS Alrehman	13613	26.5.21	847	25.5.21	776,925	34,962
49	MS Biolinks Solutions	187	22/3/2021	187	22/3/2021	87,000	3,915
50	Inayat Health & Vaccine	25	29.01.2021	25	29.01.2021	197,200	8,874
51	MS Biolinks Solutions	178	03/12/2021	178	03/12/2021	87,000	3,915
52	N.I.H Islamabad	2606-08	23.01.2021	2606-08	23.01.2021	344,055	15,482
53	Albadar Medical Store	10	13/4/2021	10	13/4/2021	334,600	15,057

54	Biolink	158	26.01.2021	158	26.01.2021	87,000	3,915
55	MS Fauji	2546-48	26.02.2021	987	15/3/2021	105,840	4,763
56	Zeeshan Traders	10	12/10/2020	10	12/10/2020	54,600	2,457
57	Albadar Medical Store	15	23/04/2021	15	23/04/2021	240,000	10,800
58	MS Fauji	592-50	02/12/2021	988	29/02/2021	134,675	6,060
59	Inayat Health & Vaccine	434	25/11/2020	434	25/11/2020	100,000	4,500
60	Albadar Medical Store	5	12/09/2020	5	12/09/2020	133,400	6,003
61	Karim Industries	1022	15.02.2021	1022	1022	280,000	12,600
62	Fawad Medical Store & Enterprise	22/3/20	21/12/2020	22/3/20	21/12/2020	92,500	4,163
63	MS NIH	2701-04	11.02.2021	2701-05	22.02.2021	344,055	15,482
64	MS Zafa Phamrma	269332	22.02.2021	269332	22.02.2021	300,000	13,500
65	Inayat Health & Vaccine	175	31.03.2021	175	31.03.2021	451,500	20,318
66	Albadar Medical Store	35	22.02.2021	35	22.02.2021	232,500	10,463
67	MS Medicone	1339	24.12.2020	1339	24.12.2020	300,000	13,500
<b>Total</b>						<b>24,543,383</b>	<b>1,104,455</b>



**Annexure-05**

**2.5.3.8.**

**Statement showing irregular payment for water supply and toilet out of conditional grant during FY 2020-21**

S. No	EMIS Code	Name of School	UC Name	Water Availability	Water Functionality	Amount paid for water
1	26290	GPS asharo kally	paimal sharif	Yes	No	200000
2	26299	GPS banda chari said	kuza banda	Yes	Yes	200000
3	26300	GPS banda paimal	paimal sharif	Yes	Yes	200000
4	26315	GPS bhair	battamori	Yes	Yes	200000
5	26316	GPS biland koot	kuza banda	Yes	Yes	200000
6	26317	GPS biland patay	battamori	Yes	Yes	200000
7	26322	GPS cham mirani	battamori	Yes	Yes	200000
8	26324	GPS Chanwali nili shang	rajdhari	Yes	Yes	200000
9	26334	GPS choohan	banian	Yes	Yes	200000
10	26346	GPS dushmani azimullah phagora	rajdhari	Yes	Yes	200000
11	26353	Gps ghari muzaffar khan	banian	Yes	Yes	200000
12	26355	GPS Geidri Muhammad khan	kuza banda	Yes	Yes	200000
13	26361	GPS hill	Shamlai	Yes	Yes	200000
14	26362	GPS hill butch	Shamlai	Yes	Yes	100000
15	26363	GPS hill dara	Shamlai	Yes	Yes	200000
16	26370	GPS jatyal	Ajmera	Yes	Yes	200000
17	26371	GPS jesool	Battamori	Yes	Yes	200000
18	26384	GPS karonow peshora	Peshora	Yes	Yes	200000
19	26406	GPS landai	Peshora	Yes	Yes	200000
20	26411	GPS malkal gali	Shamlai	Yes	Yes	200000
21	26414	GPS mandri	Battamori	Yes	Yes	200000
22	26423	GPS mirza banda	Shamlai	Yes	Yes	200000
23	26425	GPS murad banda	Shamlai	Yes	Yes	200000
24	26429	GPS nathoo	Rajdhari	Yes	Yes	200000
25	26430	GPS nerai	Thakot	Yes	Yes	200000
26	26444	GPS qilla shakir khan	Peshora	Yes	Yes	200000
27	26445	GPS rain	Rajdhari	Yes	Yes	200000
28	26446	GPS rajdhari	Rajdhari	Yes	Yes	200000

29	26455	GPS sangu	Rajdhari	Yes	Yes	200000
30	26463	GPS shamlai	Shamlai	Yes	Yes	200000
31	26468	GPS shingli payeen	Peshora	Yes	Yes	200000
32	26475	GPS soorai	Rajdhari	Yes	Yes	200000
33	26493	GPS yaroo	Battamori	Yes	Yes	200000
34	26495	GPS alami kadow	Thakot	Yes	Yes	200000
35	26567	GPS oughez banda	Peshora	Yes	Yes	200000
36	26633	GPS kocha pashto	Pashto	Yes	Yes	200000
37	28898	GPS shagai kot gallah	Peshora	Yes	Yes	200000
38	29658	GPS ashotar	Thakot	Yes	Yes	200000
39	29823	GPS matay gantar	Rashang	Yes	Yes	200000
40	32946	GPS khait sultan	Rajdhari	Yes	Yes	200000
41	32948	GPS kot	Shamlai	Yes	Yes	200000
42	37472	GPS kolai paeenhill	Shamlai	Yes	Yes	200000
43	39324	GPS kandi wali abad	Peshora	Yes	Yes	200000
<b>Sub Total</b>						<b>850000</b>
<b>S. No</b>	<b>EMIS Code</b>	<b>Name of School</b>	<b>UC Name</b>	<b>Toilet Availability</b>	<b>Toilet Functionality</b>	<b>Amount paid for Toilet</b>
1	26299	gps banda chari said	kuza banda	Yes	Yes	160000
2	26303	gps banwali nili shang	rajdhari	Yes	Yes	160000
3	26316	gps biland koot	kuza banda	Yes	No	160000
4	26334	gps choohan	banian	Yes	Yes	160000
5	26344	gps donga	shamlai	Yes	Yes	160000
6	26345	gps dood pati	shamlai	Yes	Yes	160000
7	26353	gps ghari muzaffar khan	banian	Yes	Yes	160000
8	26362	gps hill butch	shamlai	Yes	Yes	160000
9	26369	gps jamroz gada	battamori	Yes	Yes	160000
10	26384	gps karonow peshora	peshora	Yes	Yes	160000
11	26401	gps kotgala	peshora	Yes	Yes	160000
12	26406	gps landai	peshora	Yes	No	160000
13	26416	gps mashkani	ajmera	Yes	Yes	160000
14	26435	gps pagora	rajdhari	Yes	Yes	160000
15	26465	gps sher	shamlai	Yes	No	160000
16	26468	gps shingli payeen	peshora	Yes	Yes	160000
17	26556	gps sandasary jatore	battamori	Yes	No	160000

		battamori				
18	26567	gps oughez banda	peshora	Yes	Yes	160000
19	28898	gps shagai kot gallah	peshora	Yes	Yes	160000
20	39324	gps kandi wali abad	peshora	Yes	Yes	160000
<b>Sub total</b>						<b>320000</b>
<b>Grand total</b>						<b>1,170,000</b>

**Annexure-06**  
**3.5.2.1**

**Statement showing non deposit of Government Taxes**

S.No	Name of Contractor	Package No	Income Tax	Stamp Duty	P. Tax	DPR Tax	KPPRA	Total
1	M/S Anwar Sadat	06,07,13,14	668,062	71,250	63,750	54,077	0	857,139
2	Royal Construction Thakot	01,03,04	698,629	56,250	30,000	44,000	4,659	833,538
3	Attaullah Khan Trand & Bro	2,8,9,11,12	949,841	93,750	60,000	70,000	4,620	1,178,211
4	Qayyum & Co	15	261,819	18,750	30,000	15,000	1,995	327,564
5	M/S Farman ullah	10	305,625	18,750	28,125	14,000	1,000	367,500
	<b>Total</b>		<b>2,883,976</b>	<b>258,750</b>	<b>211,875</b>	<b>197,077</b>	<b>12,274</b>	<b>3,563,952</b>

**Annexure-07**  
**3.5.2.2.**

**Statement showing non imposition of penalty due to non/late completion of developmental schemes (TMA Battagram)**

s/n o.	fund	package No.	Execution period	E.Cost	Expenditure	Penalty @ 10%	remarks
1	ADP 666	1/43	5.8.20 to5.2.21	4,000,000	3,058,000	400,000	late
2	ADP 666	2/43	5.8.20 to5.2.21	4,000,000	3,025,127	400,000	late
3	ADP 666	3/43	5.8.20 to5.2.21	9,100,000	6,880,554	910,000	late
4	ADP 666	6/43	26.05.21 to 26.10.21	3,300,000	2,633,400	330,000	late
5	ADP 666	8/43	5.8.20 to5.2.21	9,200,000	5,575,741	920,000	wip
6	ADP 666	9/43	5.8.20 to5.2.21	9,900,000	7,750,300	990,000	wip
7	ADP 666	11/43	5.8.20 to5.2.22	8,000,000	4,751,381	800,000	wip
8	ADP 666	40/43	5.8.20 to30.6.21	9,300,000	7,836,169	930,000	wip
9	ADP 666	15/43	5.8.20 to5.2.21	7,800,000	3,242,657	780,000	wip
10	ADP 666	18/43	5.8.20 to5.2.21	9,800,000	6,470,844	980,000	wip
11	ADP 666	19/43	5.8.20 to5.2.21	9,900,000	5,753,380	990,000	wip
12	ADP 666	29/43	5.8.20 to5.2.21	3,400,000	2,716,600	340,000	wip
13	ADP 666	28/43	5.8.20 to5.2.21	9,700,000	5,516,940	970,000	wip
14	ADP 666	34/43	5.8.20 to5.2.21	9,600,000	5,541,064	960,000	wip
15	ADP 666	35/43	5.8.20 to5.2.21	9,800,000	4,881,935	980,000	wip
16	ADP 666	12/43	5.8.20 to5.2.21	6,300,000	3,751,637	630,000	wip
17	ADP 666	24/43	5.8.20 to5.2.21	9,200,000	5,008,046	920,000	wip
18	ADP 666	26/43	5.8.20 to5.2.21	9,600,000	4,115,424	960,000	wip
19	ADP 666	27/43	5.8.20 to5.2.21	9,500,000	6,564,278	950,000	wip
20	ADP 666	33/43	5.8.20 to5.2.21	8,000,000	4,508,737	800,000	wip
21	ADP 666	36/43	5.8.20 to5.2.21	7,200,000	3,528,393	720,000	wip

22	ADP 666	37/43	5.8.20 to 5.2.21	3,300,000	1,893,982	330,000	wip
23	ADP 666	38/43	5.8.20 to 5.2.21	9,800,000	8,703,072	980,000	wip
24	ADP 666	39/43	5.8.20 to 5.2.21	9,600,000	9,171,837	960,000	wip
25	ADP 666	40/43	5.8.20 to 5.2.21	9,300,000	7,836,169	930,000	wip
26	ADP 666	43/43	5.8.20 to 5.2.21	6,000,000	4,550,377	600,000	wip
27	PFC 30% 20202-21	02	01.02.21 to 30.06.21	6,000,000	5,366,700	600,000	wip
28	PFC 30% 20202-21	03	01.02.21 to 30.06.21	6,100,000	4,332,500	610,000	wip
29	PFC 30% 20202-21	04	01.02.21 to 30.06.21	5,500,000	3,094,826	550,000	wip
30	PFC 30% 20202-21	05	01.02.21 to 30.06.21	6,400,000	3,776,000	640,000	wip
31	PFC 30% 20202-21	06	01.02.21 to 30.06.21	4,000,000	1,200,000	400,000	wip
32	PFC 30% 20202-21	07	01.02.21 to 30.06.21	4,000,000	2,000,000	400,000	wip
33	PFC 30% 20202-21	08	01.02.21 to 30.06.21	5,000,000	1,338,500	500,000	wip
34	PFC 30% 20202-21	09	01.02.21 to 30.06.21	6,600,000	4,267,000	660,000	wip
35	PFC 30% 20202-21	10	01.02.21 to 30.06.21	4,630,000	1,965,000	463,000	wip
36	PFC 30% 20202-21	11	01.02.21 to 30.06.21	6,350,000	3,371,683	635,000	wip
37	PFC 30% 20202-21	12	01.02.21 to 30.06.21	5,000,000	3,545,522	500,000	wip
38	PFC 2017- 18	package 01/33	16.08.18 to 30.03.19	2,700,000	1,780,000	270,000	06/14 wip
39	PFC 2017- 18	package 02/33	16.08.18 to 30.03.19	2,360,000	1,970,911	236,000	04/14 Wip
40	PFC 2017- 18	package 06/33	16.08.18 to 30.03.19	3,350,000	3,034,836	335,000	2/24 wip
41	PFC 2017- 18	package 8	16.08.18 to 30.03.19	2,530,000	2,380,000	253,000	1/20 wip
42	PFC 2017- 18	package 9	16.08.18 to 30.03.19	3,990,000	3,640,000	399,000	4/27 wip
43	PFC 2017- 18	package 10	16.08.18 to 30.03.19	3,550,000	2,726,591	355,000	4/27 wip
44	PFC 2017- 18	package 11	16.08.18 to 30.03.19	2,300,000	2,110,743	230,000	1/12 wip
45	PFC 2017- 18	package 12	16.08.18 to 30.03.19	2,950,000	1,750,000	295,000	4/13 wip
46	PFC 2017- 18	package 13	16.08.18 to 30.03.19	2,900,000	2,400,000	290,000	4/21 wip

47	PFC 2017-18	package 14	16.08.18 to 30.03.19	2,300,000	1,600,000	230,000	7/19 wip
48	PFC 2017-18	package 15	16.08.18 to 30.03.19	2,200,000	1,699,666	220,000	5/19 wip
49	PFC 2017-18	package 17	16.08.18 to 30.03.19	3,450,000	2,604,425	345,000	8/29 wip
50	PFC 2017-18	package 18	16.08.18 to 30.03.19	2,250,000	2,150,690	225,000	1/11 wip
51	PFC 2017-18	package 22	16.08.18 to 30.03.19	4,000,000	3,800,000	400,000	1/36 wip
52	PFC 2017-18	package 23	16.08.18 to 30.03.19	2,435,000	2,307,370	243,500	1/15 wip
53	PFC 2017-18	package 25	16.08.18 to 30.03.19	3,350,000	3,083,340	335,000	2/19 wip
54	PFC 2017-18	package 27	16.08.18 to 30.03.19	3,100,000	2,900,000	310,000	1/19wip
55	PFC 2017-18	package 29	16.08.18 to 30.03.19	2,500,000	1,963,991	250,000	1/8 wip
56	PFC 2017-18	package 30	16.08.18 to 30.03.19	3,850,000	2,574,033	385,000	6/19 wip
57	PFC 2017-18	package 31	16.08.18 to 30.03.19	3,650,000	2,829,944	365,000	4/19 wip
58	PFC 2017-18	package 32	16.08.18 to 30.03.19	1,900,000	1,800,000	190,000	1/19 wip
59	PFC 2018-19	packag-1	10.01.19 to 30.0620	2,950,000	2,748,269	295,000	1/17 wip
60	PFC 2018-19	packag-4	10.01.19 to 30.0620	2,950,000	1,259,251	295,000	18/27 wip
61	PFC 2018-19	packag-5	10.01.19 to 30.0620	3,450,000	2,900,000	345,000	4/28 wip
62	PFC 2018-19	packag-6	10.01.19 to 30.0620	3,600,000	2,000,000	360,000	9/23 wip
63	PFC 2018-19	packag-7	10.01.19 to 30.0620	3,800,000	2,779,436	380,000	7/17 wip
64	PFC 2018-19	packag-9	10.01.19 to 30.0620	2,900,000	2,600,000	290,000	2/19 wip
65	PFC 2018-19	packag-12	10.01.19 to 30.0620	4,000,000	2,252,863	400,000	9/14 wip
66	PFC 2018-19	packag-13	10.01.19 to 30.0620	3,910,000	3,337,235	391,000	5/29 wip
67	PFC 2018-19	packag-14	10.01.19 to 30.0620	4,000,000	3,065,396	400,000	6/28 wip
68	PFC 2018-19	packag-15	10.01.19 to 30.0620	4,000,000	2,676,451	400,000	10/28 wip
69	PFC 2018-19	packag-16	10.01.19 to 30.0620	2,950,000	2,100,774	295,000	6/18 wip
70	PFC 2018-19	packag-18	10.01.19 to 30.0620	3,840,000	2,393,204	384,000	7/20 wip
71	PFC 2018-19	packag-22	10.01.19 to 30.0620	3,900,000	2,483,595	390,000	9/17 wip

72	PFC 2018-19	packag-23	10.01.19 to 30.0620	2,400,000	2,059,822	240,000	4/24 wip
73	PFC 2018-19	packag-27	10.01.19 to 30.0620	3,900,000	3,203,706	390,000	6/22 wip
74	PFC 2018-19	packag-28	10.01.19 to 30.0620	3,950,000	3,450,000	395,000	4/21 wip
75	PFC 2018-19	packag-34	10.01.19 to 30.0620	3,400,000	1,111,637	340,000	11/14 wip
76	PFC 2018-19	packag-35	10.01.19 to 30.0620	2,400,000	2,150,000	240,000	2/16 wip
<b>Total</b>				<b>388,095,000</b>	<b>265,201,954</b>	<b>38,809,500</b>	

**Statement showing late/non completion of developmental works for the FY 2020-21  
(TMA allai)**

S #	Name of scheme With Exact Location	E. cost	Expend	Start Date	Completion Date	Physical Progress in %age	10% penalty
1	PCC Road Ali Sherya	3.000	1.700	28/082020	28/08/2021	58	300,000
2	Shingle Road Mair Kara	3.500	1.300	28/082020	28/08/2021	38.74	350,000
3	Pavt of Path Nor Muhammad Shah Kund	0.500	0.470	28/082020	28/08/2021	94	50,000
4	DWSS Cheran Ghwary Matak Cheran	5.000	4.400	28/082020	28/08/2021	88	500,000
5	Water Chennal Cheran	1.000	0.800	28/082020	28/08/2021	80	100,000
6	Shingle Road Dehri Ayar to Khan Bahadar Kanai	1.000	0.990	28/082020	28/08/2021	99	100,000
7	PCC Roda Sorgay	5.000	3.300	28/082020	28/08/2021	66	500,000
8	Ext of Link Road Sheshal Batkool	1.000	0.780	28/082020	28/08/2021	78	100,000
9	PCC Road Kondera	3.000	2.250	28/082020	28/08/2021	75	300,000
10	PCC Road Faqero Moza Bab	3.000	2.580	28/082020	28/08/2021	86	300,000
11	Pavt of Path Sorgay to Dehkan	1.000	0.380	28/082020	28/08/2021	38	100,000
12	Shingle Road Bab Nisar Koroona	0.500	0.405	28/082020	28/08/2021	81	50,000
<b>Total</b>						<b>2,750,000</b>	



**Annexure-08**  
**3.5.2.3**

**Detail of expenditure without TS**

S/NO.	FUND	package No.	SUB HEAD	E.COST	EXPENDITURE
1	PFC 30% 20202-21	-	Dev. of Food street in Battagram bazar	5,000,000	2,010,000
2	ADP 666	3/43	pavt. of road kot galla	2,000,000	1,598,000
3	ADP 666	6/43	const. of road kar to jabri	2,000,000	1,598,000
4	ADP 666	7/43	const. of road Ghafoor & Yousaf koroan	2,000,000	1,598,000
5	ADP 666	12/43	Pav. Of road merani ziarat shah	2,000,000	735,080
6	ADP 666	15/43	Pav. Of road mustafa rawla kathora	2,000,000	735,080
7	ADP 666	18/43	Ext. of DWSS open well water tank etc	3,000,000	1,607,236
8	ADP 666	18/43	const. of road Sitrami	2,000,000	1,547,403
9	ADP 666	19/43	const. of road kuza machai pirhari	2,000,000	1,598,000
10	ADP 666	20/43	Ext. and pav. Of road Tangi bala	2,000,000	1,358,300
11	ADP 666	28/43	Pav. Of road Ghulaabad biaj mera	2,500,000	1,861,108
12	ADP 666	28/43	pav. Of path/st. sewerage line etc Tayaladeed	2,000,000	270,696
13	ADP 666	31/43	pav. Of road Safdar khan	2,000,000	1,598,000
14	ADP 666	34/43	pav. Of road maskin to laspaty	2,000,000	1,598,000
15	ADP 666	36/43	const. of wooden bridge	3,400,000	2,716,600
16	ADP 666	36/43	WSS & ext. of DWSS, water tank and wooden bridge etc. shamlai	3,300,000	449,535
17	ADP 666	37/43	WSS & ext. of DWSS, water tank and wooden bridge etc. shamlai	3,300,000	1,893,982
18	ADP 666	38/43	const. of road Gowy saidra	2,000,000	1,187,640
19	ADP 666	43/43	remaining work	3,500,000	804,000
20	PFC 30% 20202-21	04	No. 13 Ext of DWSS & const of water tank	4,000,000	1,843,160
21	PFC 30% 20202-21	12	const. of wooden bridge	2,000,000	2,000,000
<b>Total</b>				<b>54,000,000</b>	<b>30,607,820</b>

**Annexure-09**

**3.5.2.4**

**Detail of schemes executed during 2020-21 by TMA Allai without material testing**

<b>S #</b>	<b>Program/ADP#</b>	<b>Name of scheme With Exact Location</b>	<b>Admin Approval Cost(M)</b>	<b>Accumulated Expenditure</b>	<b>Start Date</b>	<b>Completion Date</b>	<b>Physical Progress Status in %age</b>
1	666	Pavt of Path Chanjal Vilalge	1000000	1000000	28/08/2020	29/11/2021	100
2	666	Pavt of Path Nesab Gul	500000	500000	28/08/2020	29/11/2021	100
3	666	PCC Road Socha to Onar	1500000	1500000	28/08/2020	29/11/2021	100
4	666	PCC Road Ghat Sar	1000000	1000000	28/08/2020	29/11/2021	100
5	666	PCC Road Khurshaid Abad	500000	500000	28/08/2020	29/11/2021	100
6	666	Pavt of Path New Colony	500000	500000	28/08/2020	29/11/2021	100
7	666	PCC Road Kulya Ali Gohar Etc	500000	500000	28/08/2020	29/11/2021	100
8	666	PCC Road Bojar Gram	1000000	1000000	28/08/2020	29/11/2021	100
9	666	PCC Road Chanjan Villahge	1000000	1000000	28/08/2020	29/11/2021	100
10	666	PCC Raod Baro Chanjal	1000000	1000000	28/08/2020	29/11/2021	100
11	666	PCC Road Ali Sherya	3000000	1700000	28/08/2020	29/11/2021	58
12	666	PCC Raod Saprana	2000000	2000000	28/08/2020	29/11/2021	100
13	666	PCC Raod Bela Jambra Mohallah M Shoaib	500000	500000	28/08/2020	29/11/2021	100
14	666	Pavt of Path Nor Muhammad Shah Kund	500000	470000	28/08/2020	29/11/2021	94
15	666	PCC Road Goshra Gulshan	1000000	1000000	28/08/2020	29/11/2021	100
16	666	PCC & Ext of Link Road Deshora	2000000	2000000	28/08/2020	29/11/2021	100
17	666	PCC Road Badre to Goshra	800000	800000	28/08/2020	29/11/2021	100
18	666	PCC Roda Sorgay	5000000	3300000	28/08/2020	29/11/2021	66
19	666	PC Road Colony to Huthal Batkool	1500000	1500000	28/08/2020	29/11/2021	100

20	666	PCC Road Bab	5000000	5000000	28/08/2020	29/11/2021	100
21	666	PCC Road Kondera	3000000	2250000	28/08/2020	29/11/2021	75
22	666	PCC Road Faqero Moza Bab	3000000	2580000	28/08/2020	29/11/2021	86
23	666	PCC Road Tarkhe	2000000	2000000	28/08/2020	29/11/2021	100
24	666	PCC & Ext of Link Road Peza	2000000	2000000	28/08/2020	29/11/2021	100
25	666	PCC Road Adil Cham Huthal	500000	500000	28/08/2020	29/11/2021	100
26	666	PCC Main Road to Masom Khan Koroona	500000	500000	28/08/2020	29/11/2021	100
27	666	Pavt of Path Kanai Main Road to Asharay	1000000	1000000	28/08/2020	29/11/2021	100
28	666	Pavt of Path Sorgay to Dehkan	1000000	380000	28/08/2020	29/11/2021	38
29	666	PCC Road Shagay Huthal	1000000	1000000	28/08/2020	29/11/2021	100
			43800000	38980000			

**Annexure-10**  
**3.5.2.8**

**Detail of Contingency charges**

<b>S/no.</b>	<b>Fund</b>	<b>Package no.</b>	<b>E.cost</b>	<b>Expenditure</b>	<b>Contingency @ 2.5%</b>
1	PFC 30% 20202-21	Dev. of Food Street in Battagram bazar	5,000,000	2,010,000	125,000
2	ADP 666	1/43	4,000,000	3,058,000	100,000
3	ADP 666	2/43	4,000,000	3,025,127	100,000
4	ADP 666	3/43	9,100,000	6,880,554	227,500
5	ADP 666	5/43	4,400,000	3,511,200	110,000
6	ADP 666	6/43	3,300,000	2,633,400	82,500
7	ADP 666	7/43	3,300,000	2,636,700	82,500
8	ADP 666	8/43	9,200,000	5,575,741	230,000
9	ADP 666	9/43	9,900,000	7,750,300	247,500
10	ADP 666	11/43	8,000,000	4,751,381	200,000
11	ADP 666	40/43	9,300,000	7,836,169	232,500
12	ADP 666	15/43	7,800,000	3,242,657	195,000
13	ADP 666	18/43	9,800,000	6,470,844	245,000
14	ADP 666	19/43	9,900,000	5,753,380	247,500
15	ADP 666	29/43	3,400,000	2,716,600	85,000
16	ADP 666	28/43	9,700,000	5,516,940	242,500
17	ADP 666	34/43	9,600,000	5,541,064	240,000
18	ADP 666	35/43	9,800,000	4,881,935	245,000
19	ADP 666	12/43	6,300,000	3,751,637	157,500
20	ADP 666	13/43	9,500,000	7,581,000	237,500
21	ADP 666	14/43	9,500,000	6,141,943	237,500
22	ADP 666	24/43	9,200,000	5,008,046	230,000
23	ADP 666	26/43	9,600,000	4,115,424	240,000
24	ADP 666	27/43	9,500,000	6,564,278	237,500
25	ADP 666	33/43	8,000,000	4,508,737	200,000
26	ADP 666	36/43	7,200,000	3,528,393	180,000
27	ADP 666	37/43	3,300,000	1,893,982	82,500
28	ADP 666	38/43	9,800,000	8,703,072	245,000
29	ADP 666	39/43	9,600,000	9,171,837	240,000
30	ADP 666	40/43	9,300,000	7,836,169	232,500
31	ADP 666	43/43	6,000,000	4,550,377	150,000
32	PFC 30% 20202-21	01	4,000,000	0	100,000
33	PFC 30% 20202-21	02	6,000,000	5,366,700	150,000

34	PFC 30% 20202-21	03	6,100,000	4,332,500	152,500
35	PFC 30% 20202-21	04	5,500,000	3,094,826	137,500
36	PFC 30% 20202-21	05	6,400,000	3,776,000	160,000
37	PFC 30% 20202-21	06	4,000,000	1,200,000	100,000
38	PFC 30% 20202-21	07	4,000,000	2,000,000	100,000
39	PFC 30% 20202-21	08	5,000,000	1,338,500	125,000
40	PFC 30% 20202-21	09	6,600,000	4,267,000	165,000
41	PFC 30% 20202-21	10	4,630,000	1,965,000	115,750
42	PFC 30% 20202-21	11	6,350,000	3,371,683	158,750
43	PFC 30% 20202-21	12	5,000,000	3,545,522	125,000
44	PFC 30% 20202-21	savings - repair of TMA quarters	1,000,000	0	25,000
45	PFC 2017-18	package 01/33	2,700,000	1,780,000	67,500
46	PFC 2017-18	package 02/33	2,360,000	1,970,911	59,000
47	PFC 2017-18	package 03/33	3,200,000	3,150,000	80,000
48	PFC 2017-18	package 04/33	3,100,000	3,100,000	77,500
49	PFC 2017-18	package 05/33	3,200,000	3,200,000	80,000
50	PFC 2017-18	package 06/33	3,350,000	3,034,836	83,750
51	PFC 2017-18	package 7	3,280,000	3,267,685	82,000
52	PFC 2017-18	package 8	2,530,000	2,380,000	63,250
53	PFC 2017-18	package 9	3,990,000	3,640,000	99,750
54	PFC 2017-18	package 10	3,550,000	2,726,591	88,750
55	PFC 2017-18	package 11	2,300,000	2,110,743	57,500
56	PFC 2017-18	package 12	2,950,000	1,750,000	73,750
57	PFC 2017-18	package 13	2,900,000	2,400,000	72,500
58	PFC 2017-18	package 14	2,300,000	1,600,000	57,500
59	PFC 2017-18	package 15	2,200,000	1,699,666	55,000
60	PFC 2017-18	package 16	2,950,000	2,950,000	73,750
61	PFC 2017-18	package 17	3,450,000	2,604,425	86,250
62	PFC 2017-18	package 18	2,250,000	2,150,690	56,250
63	PFC 2017-18	package 19	1,830,000	1,830,000	45,750
64	PFC 2017-18	package 20	2,900,000	2,900,000	72,500
65	PFC 2017-18	package 21	3,200,000	3,186,886	80,000
66	PFC 2017-18	package 22	4,000,000	3,800,000	100,000
67	PFC 2017-18	package 23	2,435,000	2,307,370	60,875
68	PFC 2017-18	package 24	2,700,000	2,700,000	67,500
69	PFC 2017-18	package 25	3,350,000	3,083,340	83,750
70	PFC 2017-18	package 26	2,650,000	2,644,704	66,250
71	PFC 2017-18	package 27	3,100,000	2,900,000	77,500

72	PFC 2017-18	package 28	3,000,000	3,000,000	75,000
73	PFC 2017-18	package 29	2,500,000	1,963,991	62,500
74	PFC 2017-18	package 30	3,850,000	2,574,033	96,250
75	PFC 2017-18	package 31	3,650,000	2,829,944	91,250
76	PFC 2017-18	package 32	1,900,000	1,800,000	47,500
77	PFC 2018-19	packag-1	2,950,000	2,748,269	73,750
78	PFC 2018-19	packag-2	2,330,000	1,601,895	58,250
79	PFC 2018-19	packag-3	1,550,000	1,458,610	38,750
80	PFC 2018-19	packag-4	2,950,000	1,259,251	73,750
81	PFC 2018-19	packag-5	3,450,000	2,900,000	86,250
82	PFC 2018-19	packag-6	3,600,000	2,000,000	90,000
83	PFC 2018-19	packag-7	3,800,000	2,779,436	95,000
84	PFC 2018-19	packag-8	3,970,000	3,970,000	99,250
85	PFC 2018-19	packag-9	2,900,000	2,600,000	72,500
86	PFC 2018-19	packag-10	3,650,000	3,615,000	91,250
87	PFC 2018-19	packag-11	4,000,000	3,900,000	100,000
88	PFC 2018-19	packag-12	4,000,000	2,252,863	100,000
89	PFC 2018-19	packag-13	3,910,000	3,337,235	97,750
90	PFC 2018-19	packag-14	4,000,000	3,065,396	100,000
91	PFC 2018-19	packag-15	4,000,000	2,676,451	100,000
92	PFC 2018-19	packag-16	2,950,000	2,100,774	73,750
93	PFC 2018-19	packag-17	4,300,000	4,268,672	107,500
94	PFC 2018-19	packag-18	3,840,000	2,393,204	96,000
95	PFC 2018-19	packag-19	2,450,000	2,211,845	61,250
96	PFC 2018-19	packag-20	3,650,000	3,648,302	91,250
97	PFC 2018-19	packag-21	3,950,000	3,883,415	98,750
98	PFC 2018-19	packag-22	3,900,000	2,483,595	97,500
99	PFC 2018-19	packag-23	2,400,000	2,059,822	60,000
100	PFC 2018-19	packag-24	2,400,000	2,400,000	60,000
101	PFC 2018-19	packag-25	2,550,000	2,550,000	63,750
102	PFC 2018-19	packag-26	2,900,000	2,900,000	72,500
103	PFC 2018-19	packag-27	3,900,000	3,203,706	97,500
104	PFC 2018-19	packag-28	3,950,000	3,450,000	98,750
105	PFC 2018-19	packag-29	1,400,000	1,400,000	35,000
106	PFC 2018-19	packag-30	4,000,000	3,893,848	100,000
107	PFC 2018-19	packag-31	3,700,000	3,665,284	92,500
108	PFC 2018-19	packag-32	3,600,000	3,421,625	90,000
109	PFC 2018-19	packag-33	1,500,000	1,500,000	37,500
110	PFC 2018-19	packag-34	3,400,000	1,111,637	85,000

111	PFC 2018-19	packag-35	2,400,000	2,150,000	60,000
112	PFC 2016-17	package 01 - 26	75,920,000	69,671,747	1,898,000
113	PFC 2015-16	all	1,542,110	597,809	38,553
<b>Total</b>			<b>586,167,110</b>	<b>439,570,124</b>	<b>14,654,178</b>

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