

AUDIT REPORT

AUDIT YEAR 2022 - 23

**ON THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT KOHISTAN LOWER**



AUDITOR GENERAL OF PAKISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN
THE MANAGEMENT AND USE OF PUBLIC RESOURCES

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

“ IN THE NAME OF ALLAH THE MOST BENEFICENT THE MOST MERCIFUL ”





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ABBREVIATIONS AND ACRONYMS

AD LG E&RDD	Assistant Director Local Government Election & Rural Development Department
ADP	Annual Development Programme
AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
APPM	Accounting Policies and Procedure Manual
CD	Civil Dispensary
CSR	Composite Schedule Rate
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DDO	Drawing & Disbursing Officer
DEO	District Education Officer
DG	Director General
HR	Human Resources
INTOSAI	International Organization of Supreme Audit Institutions
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
NCs	Neighborhood Councils
P&D	Planning & Developmental
PAO	Principal Accounting Officer
PST	Primary School Teacher
SDEO	Sub-divisional Education Officer
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VCs	Village councils
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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 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 Department in District Kohistan Lower for the financial year 2021-22. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2022-23 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 Annexure-1 of the Audit Report. The audit observations listed in Annexure-1 will 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.

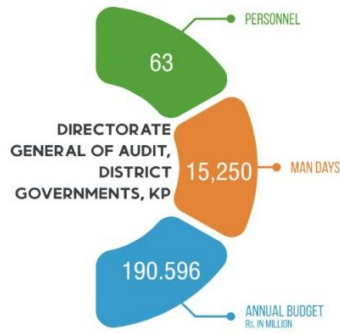
Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most cases the departments did not submit written replies till the finalization of this report. DAC meetings were not convened despite reminders.

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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 for causing it to be laid before the appropriate legislative forum.

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

SUMMARY



The Directorate General of 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 Directorate General 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 63 officers and staff with a total of 15,250 man-days. The annual budget amounting to Rs. 190.596 million was allocated to the office during FY 2022-23. The office is mandated to conduct regularity audit, financial attest audit, performance audit and special studies. Local Governments of District Kohistan Lower consist of three tiers, which perform their operations under the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019. 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.

The Local Government has the following three Tiers:

- District Government;
- Tehsil Municipal Administrations;
- Village and Neighborhood Councils;

A. SCOPE OF AUDIT

This office is mandated to conduct an audit of 56 formations working under 03 PAOs. Total expenditure and receipts of these formations were Rs. 1,154.111 million and Nil, respectively for the financial year 2021-22.

Audit coverage relating to expenditure for the current audit year comprises 05 formations of 03 PAOs having a total expenditure of Rs. 1,154.111 million for the financial year 2021-22. In terms of percentage, the audit coverage for expenditure is 85.15% of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 01 formation (TMA) of 01 PAO having nil receipt for the financial year 2021-22.

This audit report also includes audit observations resulting from the audit of expenditure of Rs. 103.387 million for the financial year 2020 -21 pertaining to 04 formations of 01 PAO.

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



A.RECOVERIES AT THE INSTANCE OF AUDIT

As a result of audit, a recovery of Rs. 10.530 million was pointed out in this report. Recovery amounting to Rs. 0.478 million was affected till finalization of the report.



AUDIT RECOVERIES

RS. 10.530 MILLION

Recovery pointed out by the Audit

RS. 0.478 MILLION

Recovery pointed out by the Audit

C. AUDIT METHODOLOGY

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

Audit procedures employed to obtain evidence were inspections, Analytical procedures, observations, and computation.

D.AUDIT IMPACT

As a result of the audit, control environments of audited entities have been effectively strengthened by facilitating Local Government's offices in risk mitigation and improving the effectiveness and efficiency of their business processes:

- i.A Recovery of Rs.0.478 million was affected.
- ii.Unauthorized payments through DDOs were reduced.
- iii.Some offices converted bank accounts from current to Profit & Loss sharing (PLS) mode and
- iv.Bank profit deposited into government treasury.

Comments on Internal Control

Internal controls are designed to address risk and to provide reasonable assurance that in pursuit of the entity's mission, its objectives are being achieved.

Comments on five components of internal controls are given below:

- The organizational structure followed in the Local Government Offices was according to the LGA 2019.
- 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 controls was also not carried out.



B.Key Audit Findings of the Report .

01 Non-consolidation Of Expenditure On Account Of Share Of Local Councils-rs.48.675million.

02 Unverified Payment Of Arrears On Account Of Pay & Allowances - Rs.36.476 Million.

03 Hr Employees Related Irregularities Were Noticed In Three Cases Amounting To Rs. 61.297 Million.

04 Procurement Related Irregularities Were Noted In Six Cases Amounting To Rs.165.421 Million.

05 Management Of Accounts With Commercial Banks Were Noticed In Three Cases Amounting To Rs.226.918 Million.

06 Value For Money And Services Delivery Related Irregularities Were Noted In Four Cases Amounting To Rs.1,258.333 Million.

07 Others, Including Cases Of Accidents, Negligence Etc. Issues Were Noticed in Four Cases Amounting To Rs.48.715 Million.

Recommendation:

- TMA accounts need to be consolidated at the DAO level.
- Cheques are required to be issued to the suppliers/vendors instead of DDOs as per APPM.
- Recoveries on account of overpayment of various allowances need to be made by the departments.
- 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 pre-empted and fair value for money is obtained from public spending.
- Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts, and income tax.





CHAPTER-01

PUBLIC FINANCIAL MANAGEMENT



CHAPTER-1

Public Financial Management

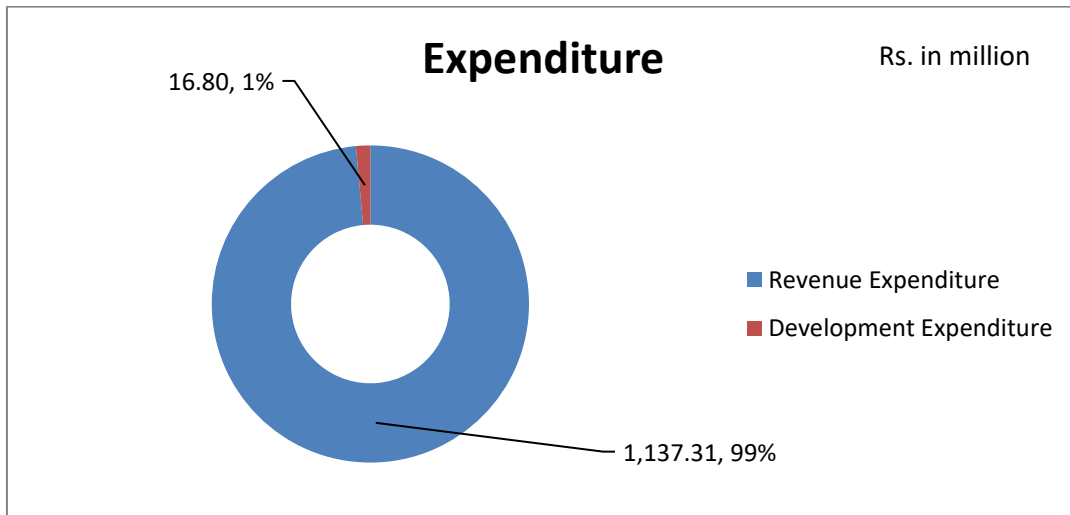
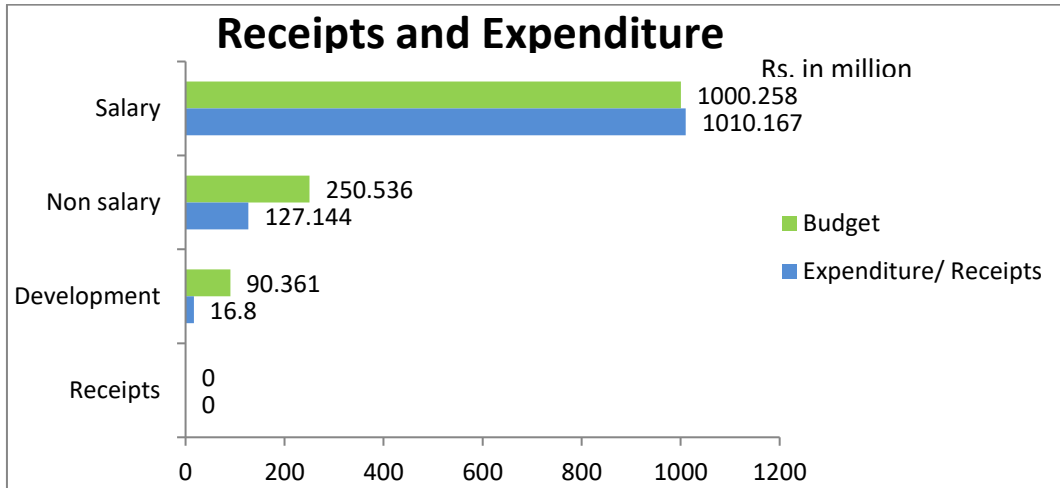
1.1 Sectoral Analysis

In compliance to the Notification of Local Government, Election and Rural Development Department issued on 04th 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 the Local Government (amendment) Act, 2019 till the instillation of newly elected Local Government. In the light of LGA 2019, District Kohistan Lower is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 08 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 Kohistan Lower, Funds amounting to Rs. 1,341.155 million were allocated to 56 formations working under 03 PAOs. Out of which, expenditure of Rs. 1,154.111 million was made resulting into saving of Rs. 206.862 million. Audit coverage relating to expenditure for the current audit year comprises 05 formations of 03 PAOs having a total expenditure of Rs. 905.089 million for the financial year 2021-22. In terms of percentage, the audit coverage for expenditure is 131.65% of auditable expenditure.

(Rs in million)

2021-22	Budget	Expenditure/Receipts	Excess/(Saving)	Expdr. Audited	%age
Salary	1000.258	1010.167	9.909	905.089	78.42%
Non salary	250.536	127.144	(123.392)		
Development	90.361	16.8	(73.561)		
Total	1341.155	1154.111	(187.044)	905.089	
Receipts	-	-	-	-	100%



According to Section 36(3) of the Khyber Pakhtunkhwa Local Government (amendment) Act 2019, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Kohistan Lower did not reflect Rs. 48.675 million into the consolidated financial statement of Local Government, Kohistan Lower. Similarly, the expenditure of Rs. 32.476 million was directly paid to DDO instead of crossed cheque to the vendor District Government, Kohistan Lower was found lagging behind in many areas envisioned as integral component

of the Local Government in the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2019. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Kohistan Lower as required under section 18 of LGA 2019. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Kohistan Lower 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 2019, 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 2019. The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors in District Kohistan Lower like other districts. Statistics show that Kohistan Lower is considered one of the less developed districts in the province with regard to education. The district has 311 primary, middle, high and secondary schools including 216 for boys and 95 for girls. The total enrollment is 19,433 including 14,277 boys and 5,156 girls. The estimated Teacher Student Ratio is 1:41 at primary level. District Kohistan Lower literacy rate is 11.08%. The Gross Enrollment Rate (GER) is 33.22% at the primary level and 7.53% at middle, high and higher secondary level. Net Enrollment Rate (NER) is 18.18% at the primary level and 5.64% at middle, high and higher secondary level. On budgetary front, District Education office, Lower Kohistan succeeded in spending the District ADP and non-salary budgets.

District Education Offices in Kohistan 19,433 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 14,277 and 5,156 children respectively. Similarly, annual average of teacher's attendance rate and student

attendance rate as per independent Monitoring Unit (IMU) data were approximately 86% & 73% respectively. Furthermore, 41.25% schools in district Kohistan Lower 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 only 46% against the assigned targets.

Health

Health is another important sector of District Kohistan Lower with a total of 12 health facilities spread across the district among which 09 BHUs, 01 CDs, 00 TBC, 01 RHC and 01 THQs/Category-D hospitals.

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, 538 babies were born in health centers/lab investigations and diagnostic facilities were also fully utilized as 5021 lab tests and 861 X-rays were done in both primary and secondary health centers in district Kohistan Lower. Figures of immunization are also very impressive as pregnant women received TT-2 vaccines, 579 kids under 12 months received full immunization. 1646 families were provided family planning services. 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 centers were frequently visited by patients for medical 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 Kohistan Lower. There was no Darul-Kafala for beggars in district Kohistan Lower with the objective to rehabilitate them by imparting vocational training. Various vocational and industrial trainings were 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

Town Municipal Administrations, District Kohistan Lower did not fulfill some primary requirements envisioned as essential component of Local Government in the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and 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, Kohistan Lower 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 2019.

1.2 AUDITPARAS (Financial Attest Audit)

1.2.1 Non-compilation/consolidation of accounts of Local Governments – Rs.48.675 million

According to section 36(3) of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, 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 certification audit of the accounts of the DAO Kohistan Lower for the financial year 2021-22, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the Government and local resources, as required under section-36(3) of the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019. Receipts from Provincial Government of Rs 48.675 million, of the TMAs are not reflected in accounts. Same is the case with the receipts and expenditure of the VCs/NCs, the figures of which were not available at the time of audit.

Provisions of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 by Local Government in District Peshawar were not complied with.

Due to non-consolidation of accounts of TMAs and VCs/NCs the financial statements of local government remained incomplete which led to qualification of audit opinion. The same observation was also pointed out during the financial years 2018-19, 2019-20 and 2020-21 amounting to Rs,50.829 million, Rs.136.316 million and Rs.319.254 million respectively. However, no corrective measures were taken, which resulted in total non-compilation/consolidation of accounts worth Rs.506.4 million. However, no corrective measures were taken.

As per decision of DAC meeting held in September 2022, Para stands till compilation of accounts as per rules.

Audit recommends compilation of accounts.

1.2.2 Unverified payments on account of arrears of pay and allowances - Rs.36.476 million

According to 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 overallotment.

District Accounts Officer Kohistan Lower allowed payment of Rs.36.476 million as arrears of pay and allowances during the year 2021-22. However, local office could not produce supporting documents for verification to audit.

The lapse occurred due to non-adherence to government instructions, which resulted in unverified payments. The same observation was also pointed out during the financial years 2019-20 and 2020-21 amounting to Rs,43.332 million and Rs.73.713 million respectively. However, no corrective measures were taken, which resulted in total unverified payments of arrears Rs.117.045 million. However, no corrective measures were taken.

As per decision of DAC meeting held in September 2022, Para stands for investigation of the matter and appropriate action.

Audit recommends that the matter may be investigated besides fixing responsibility against the officers/officials responsible.



CHAPTER-02

DISTRICT GOVERNMENT



CHAPTER-2

District Government

2.1 Introduction

A. Under the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019 activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Education, Health, Agriculture, Fisheries, Population Welfare, AD LGE& RDD, Live Stock & Dairy Development.

According to section 13 of the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019 the authority and responsibilities of the District Government have been given as under:

- i. 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 the general policy of Government.
- ii. Every order in the district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.
- iii. 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 Kohistan Lower

(Rs. in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2021-22	Revenue /Receipts audited FY 2021-22
1.	Formations	10	03	905.089	Nil

B. Comments on Budget and Accounts (Variance Analysis)

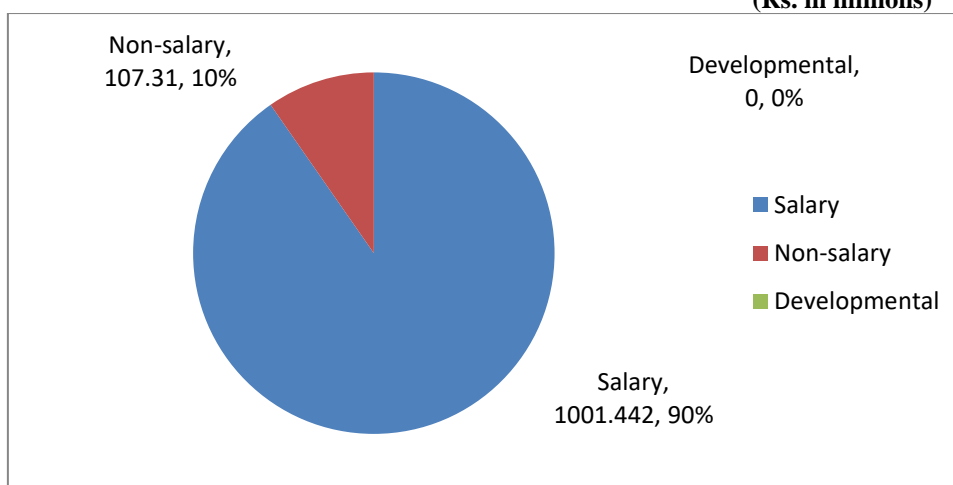
(Rs in million)

2021-22	Budget	Actual Expenditure/Receipts	(Saving)/Excess	%age
Salary	906.406	963.27	56.307	2.286
Non-salary	192.104	105.735	(86.369)	(44.593)
Developmental	0	0	0	0
Total:	1,098.51	1,069.005	(30.062)	(42.307)

The savings of Rs.30.062 million indicate weakness in the capacity of District Government Departments to utilize the allocated budget. Furthermore, the salary component shows excess of 56.307% whereas; non-salary component was 44.593% of total expenditure. No development budget was allocated to the District Government due to lack of interest of the Provincial Government towards development at District level. As a result, less development activity, job opportunities were not adequately provided to the larger population. Business operations were not increased and ultimately standard of living of the people was not improved and role of the District Government could not be seen in the development functions as required under Rules of Business 2015.

EXPENDITURE – 2021-22

(Rs. in millions)



2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 1,571.624 million were raised as a result of this audit. This amount also included recoverable of Rs. 2.92 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table: Classified Summary of Audit Observations

(Rs. in million)		
S. No.	Classification	Amount (Rs.)
1.	Irregularities:	
A.	HR/Employees related irregularities	21.55
B.	Procurement related irregularities	27.00
C.	Management of accounts with commercial banks	216.026
2.	Value for money and service delivery issues	1,258.333
3.	Others, including cases of accidents, negligence etc.	48.715
	Total:	1,571.624

2.3 Comments on the status of compliance with Zilla Accounts Committee directives

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

S. No.	Audit Year	ZAC meeting
1.	2002-03	N/A
2.	2003-04	N/A
3.	2004-05	N/A
4.	2005-06	N/A
5.	2006-07	N/A
6.	2007-08	N/A
7.	2008-09	N/A
8.	2009-10	N/A
9.	2010-11	N/A
10.	2011-12	N/A
11.	2012-13	N/A
12.	2013-14	N/A
13.	2014-15	N/A
14.	2015-16	N/A
15.	2016-17	N/A

16.	2017-18	N/A
17.	2018-19	Not Convened
18.	2019-20	Not Convened
19.	2020-21	Not Convened
20.	2021-22	Not Convened

2.4 AUDIT PARAS

2.4.1 Irregularities

A. HR/Employees related irregularities

2.4.1.1 Non-deduction of conveyance allowance –Rs.2.759 million

According to Government of Khyber Pakhtunkhwa Finance department letter No. FD(SR-II)8-200 dated: 06-06-1977 conveyance allowance is not admissible to teachers of schools/colleges/training institutes (excluding Principals / Headmaster / Mistresses) during the summer vacation.

District Education Officer, (Male) Kohistan Lower did not deduct Rs. 2,759,168 on account of conveyance allowance in summer vacations from pay of male teaching staff during the financial year 2021-22 as per detail at annexure-02.

The irregularity occurred due to non-adherence to government rules, instructions and administrative controls, which resulted into loss to the public exchequer. The similar observation was also pointed out during the financial years 2017-18, 2019-20 and 2020-21 amounting to Rs. 11.056 million Rs. 1.233 million and Rs.5.434 million respectively. However, no corrective measures were taken, resultantly total losses of Rs. 17.723 million to the government.

When pointed out in July 2022, the management stated that the case was already under trial in the Honorable High Court Abbottabad bench. As and when decided the matter would be decided accordingly. However, no progress was shown till finalization of this report.

The DAC in its meeting held on 22.11.2022, directed that the matter is subjudice in court of law therefore para stand till court decision. However, no progress was shown till finalization of this report.

Audit recommends implementation of court decision as and when finalized.

AIR Para No.06 (2021-22)

2.4.1.2 Unverified expenditure on account of pay & allowances due to incomplete service documents –Rs 18.791 million

According to Para 122 of GFR, service rolls/service book should be taken up every year for verification and record necessary certificate.

District Population Welfare Officer, Kohistan Lower incurred expenditure of Rs 18,791,000 on account of pay & allowances of staff during 2018-21. Personal files of the employees were not maintained and services books of the employees were incomplete, entries of qualifications & its verification, regularization orders and pay fixation by pay fixation party were not made in the service books. Payroll could not be properly audited due to incomplete service record.

Financial Year	Particular of Budget	Total allocation	Total Expenditure Rs.
2018-19	Salary	9,858,000	9,696,953
2019-20	Salary	11,483,000	1,054,312
2020-21	Salary	9,228,000	8,039,735
Total		30,569,000	18,791,000

The lapse occurred due to non-compliance of rules, regulation and administrative controls, which resulted in unverified expenditure.

When pointed out in January 2022, the management stated that the matter pointed out by audit is in process and progress will be shown to audit. However, no progress was shown till finalization of this report.

PAO was requested to convene DAC meeting in February 2022, which could not be convened till finalization of this report.

Audit recommends investigation besides maintenance of proper service books/personal files of employees.

AIR Para No.05 (2020-21)

B. Procurement related irregularities

2.4.1.3 Non-supply of furniture –Rs.24.437 million.

According to clause-2 (2.1) the supplier was required to complete the supply within twelve months of the signing of contract agreement.

Rule 379 of Federal Treasury Rules Volume 1 prohibits the drawl of money from Government Treasury in advance of the supply received.

District Education Officer, (Male) Kohistan Lower allowed payment of Rs. 24,437,236 to M/s Mardan Traders on account of purchase of furniture for different schools during the financial year 2021-22 as detailed below:-

S.No	Particulars	Quantity	Rate Rs.	Amount (Rs)
1.	Tablet Chairs (Small)	7,838	2,129	16,687,102
2.	Tablet Chairs (Large)	2,646	2,929	7,750.134
Total:				24,437,236

The local office allowed full payment to the supplier before the supply of furniture. The supplier was required to complete the supply with in twelve months period. However, the supplier failed to complete the supply within the stipulated period of time and till the dates of audit. Furthermore, performance warranty @ 10% was neither submitted by the supplier nor deducted from his bill. Similarly, bidding documents i.e. NIT, suppliers' tenders, comparative statement and approved list of items, rate & suppliers were also not available on record.

The lapse occurred due to weak internal and administrative controls, which resulted in non-supply of furniture.

When pointed out in July 2022, the management stated that due to large quantity of furniture items supply is under process. While CDRs of the contractors against full payment are pending in this office. Reply was evasive as no progress was shown till finalization of this report.

The DAC in its meeting held on 22.11.2022, directed the department to complete the supply besides imposition of penalty as per agreement. However, no progress was shown till finalization of this report.

Audit recommends immediate completion of supply of furniture besides imposition of penalty on supplier.

AIR Para No.01 (2021-22)

2.4.1.4 Mis-procurement of various items at exorbitant rates-Rs 2.563 million

According to rule 9 read with rule 12 (1) Procurement Rules, of KPPRA 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the KPPRA'S website in the manner and format specified by regulation.

District Population Welfare Officer, Kohistan lower procured various items worth Rs. 2,562,880 on day-to-day basis during the year 2018-21. The purchase should have been made by chalking out annual plan and by floating open tender as required under KPPRA Rules. But the same was violated and expenditure was split up to avoid codal formalities. Furthermore, Stock Register and issue & consumption record for the purchased items was not maintained. Detail is given at annexure-3.

The lapse occurred due to non-compliance of government rules/instructions, which resulted in mis-procurement of various items.

When pointed out in January 2022, the management stated that the observation has been noted for compliance.

PAO was requested to convene DAC meeting in February 2022, which could not be convened till finalization of this report.

Audit recommends fixing responsibility for non-adopting of open tender system against the person(s) at fault.

AIR Para No.04 (2020-21)

C. Management of accounts with commercial banks

2.4.1.5 Irregular transfer and retention of funds into current bank account –Rs. 212.215 million.

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2 / 3- (F/L) - FD / 2007-2008 / Vol-IX dated:10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Deputy Commissioner, Kohistan Lower retained Rs. 212,215,559 into current account during 2021-22. These funds were deposited in current bank

account No. CD-4097874132 maintained at National Bank of Pakistan Kohistan (Lower). The local office was required to deposit the funds in PLS mode instead of current mode of bank account. Moreover, the funds remain blocked and unutilized till June 2022 and could not be disbursed among the affectees/beneficiaries.

The lapse occurred due to violation of government instructions, which resulted in irregular transfer and retention of funds into current bank account.

When pointed out in July 2022, the management stated that the correspondence had been made with the NBP Pattan and PDMA KPK for conversion of the said current account into PLS mode or opening a separate saving account under relevant head. Reply was evasive as no progress was shown till finalization of this report.

The DAC in its meeting held on 22.11.2022, directed the department to convert the current bank account into PLS mode. However, no progress was shown till finalization of this report.

Audit recommends conversion of current bank account into PLS mode.

AIR Para No.05 (2021-22)

2.4.1.6 Irregular transfer and retention of funds into current bank account –Rs.3.811 million.

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2 / 3- (F/L) - FD / 2007-2008 / Vol-IX dated:10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

District Education Officer, (Male) Kohistan Lower retained Rs. 3,811,839 in two current accounts in National Bank of Pakistan during 2021-22. As per detail given below:

S.No	Account No.	Mode	Total Credits (Rs)
1.	13553975	Current	3,775,316
2.	13417568	Current	36,523
Total:			3,811,839

The local office was required to deposit the funds in PLS mode instead of current mode of bank account. Moreover, the funds remain blocked and unutilized till June 2022 and could not be disbursed among the affectees/beneficiaries.

The lapse occurred due to violation of government instructions, which resulted in irregular transfer and retention of funds into current bank account.

When pointed out in July 2022, management stated that Manager NBP Patten will be approached for opening of PLS account or to replace the existing current account into PLS account mode very soon. Reply was evasive as no progress was shown till finalization of this report.

The DAC in its meeting held on 22.11.2022, directed the department to convert the current bank account into PLS mode. However, no progress was shown till finalization of this report.

Audit recommends conversion of current bank account into PLS mode.

AIR Para No.02 (2021-22)

2.4.2 Value for money and service delivery issues.

2.4.2.1 Non-reconciliation of consolidated fund account –Rs. 1,170.582 million

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

According to Accounts Manual Part XI that reconciliation of transactions of Receipts and Expenditures under the head of Salary, Non-salary District ADP shall be made month wise with National Bank of Pakistan and District Accounts Office.

Deputy Commissioner, Kohistan Lower allowed transfer of funds from consolidated fund account of District for the financial year 2021-22 and accordingly released to various District Devolved departments under Salary and Non-Salary aggregating to Rs. 1,170,582,000. However, the same was neither reconciled with DAO nor with the National Bank of Pakistan Kohistan (Lower) branch.

The lapse occurred due to violation of government instructions, which resulted in non-reconciliation of consolidated funds.

When pointed out in July 2022, the management stated that the audit observation has been noted and the same would be reconciled with the concerned departments accordingly. Reply was not satisfactory as no progress was shown till finalization of this report.

The DAC in its meeting held on 22.11.2022, directed for reconciliation of consolidated fund account with NBP Kohistan Lower. However, no progress was shown till finalization of this report.

Audit recommends immediate reconciliation of consolidated fund account.

AIR Para No.01 (2021-22)

2.4.2.2 Non-disbursement of polio funds -Rs.1.243 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.

Deputy Commissioner, Kohistan Lower received an amount of Rs. 2,100,000 on account of Polio Eradication during the financial year 2021-22. Detail is given below:

S.No	Head	Description	Allocation (Rs)	Expenditure (Rs.)	Balance (Rs)
01.	AO-3970/184	Polio Eradication Worker	2,100,000	856,250	1,243,750

The local office disbursed an amount of Rs. 856,250, whereas another amount of Rs. 1,243,750 could not be disbursed despite lapse of one year.

The lapse occurred due to weak internal controls, which resulted in non-disbursement of polio fund.

When pointed out in July 2022, the management stated that the funds would be utilized as per guidelines after receiving demand from DHO office on need basis. Reply was evasive as no progress was intimated till finalization of report.

The DAC in its meeting held on 22.11.2022, directed to ensure the utilization of Polio funds. However, no progress was shown till finalization of this report.

Audit recommends immediate disbursement of polio funds.

AIR Para No.01 (2021-22)

2.4.2.3 Non-disbursement of government money amounting-Rs.82.529 million

According to Land Acquisition Act 1894 Para 11.B, the Whole process of acquisition of land should be completed within a period of six months from the date of notification under section 4, or where it is not completed within the stipulated period, the reason for delay shall be explained by the Collector in his

award, which, if not satisfactory, may hold him personally responsible for the delay and may result in disciplinary proceedings against him”.

Deputy Commissioner, Kohistan Lower received an amount of Rs. 380.369 million on account of land acquisition for six government departments till the year 2021-22. Detail is given at annexure-4.

The local office disbursed an amount of Rs. 297.84 million among the land owners. However, an amount of Rs. 82.529 million could not be disbursed among the land owners till the dates of audit i.e. July 2022. Audit also held that unnecessary delays in making payments lead to number of litigations resulting in extra burden on the routine working of office.

The lapse occurred due to non-compliance of government instructions, which resulted in non-disbursement of funds. The similar observation was also pointed out during the financial year 2019-20 amounting to Rs, 37.933 million. However, no corrective measures were taken.

When pointed out in July 2022, the management stated that the payment is in progress and soon would be finalized after fulfillment of codal and legal formalities.

The DAC in its meeting held on 22.11.2022, directed that the funds will be disbursed to the affectees after court decision. However, no progress was shown till finalization of this report.

Audit recommends that amount of the locals may be disbursed immediately among the actual owners.

AIR Para No.09 (2021-22)

2.4.2.4 Irregular payment in the name of DDO instead of cross cheque in the name of supplier - Rs 3.979 million

According to 4.2.9.9 of APPM, requires that the Cheque payments should be released to the payee or personally collected by the payee or his authorized agent. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department.

District Population Welfare Officer, Kohistan Lower incurred expenditure of Rs. 3,978,911 in various head of account during the financial year 2018-21. However, it was noticed that the local office made payments through DDO instead of cross cheque in the name of the supplier as per detail given at annexure-5. Moreover, stock register for the above-mentioned heads was neither maintained nor shown to audit for detail scrutiny.

The lapse occurred due to weak internal and financial controls, which resulted in irregular payment.

When pointed out in January 2021. Management stated that the matter has been noted for compliance.

PAO was requested to convene DAC meeting in February 2022, which could not be convened till finalization of this report.

Audit recommends production of record in support of payment to Vendors besides strengthening of internal control for discouraging such payments in future besides action against the person(s) responsible.

AIR Para No.01 (2020-21)

2.4.3 Others, including cases of accidents, negligence etc.

2.4.3.1 Unverified expenditure due to non-maintenance of proper accounts record on account of developmental schemes -Rs.31.63 million

According to Rule 8.8 of Planning and Development Rules 2015 for devolved tiers of local Government under LGA 2013 provides, “in order to monitor Transfer of funds to the executing agency, a detailed record of each scheme shall be maintained by the Account officer of DC in the specified format.

Deputy Commissioner, Kohistan Lower released an amount of Rs. 243.148 million on account of various developmental schemes to two executing agencies during the financial year 2021-22. Detail is given below:

Executing Agency	Particulars of Grants	Budget	Disbursement	Balance
TMA	District ADP	76.63	80.00	-3.7
	Least Development Districts Uplift Programme	122.31	86.98	35.33
PHE	District ADP	44.208	44.208	0
Total:		243.148	211.188	31.63

However, proper record of these schemes i.e. progress reports, technical sanction, measurement books, relevant contractors works payment bills etc were not kept in the local office as required by above mentioned criteria due to which the audit was unable to apply various checks.

The lapse occurred due to lack of non-adherence to government instructions, which resulted in unverified expenditure.

When pointed out in July 2022, management stated that the DC office transferred the subject amounts directly to the concerned executing agencies. Therefore, all the Technical Sanction, MBs, and other relevant record is kept by the concerned executing agencies instead of this office. Reply was not tenable as no progress report regarding execution of works was produced to audit till finalization of this report.

The DAC in its meeting held on 22.11.2022, directed the department to produce the progress reports. However, no progress as shown till finalization of this report.

Audit recommends production of progress reports for verification besides action against the person(s) at fault besides.

AIR Para No.08 (2021-22)

2.4.3.2 Unverified expenditure incurred through PTC accounts –Rs.1.600 million.

According to PTC Guidelines issued vide Notification No.BO-V/FD/3-10/2006-07 dated: 09-06-2007, PTC shall maintain complete record of income (receipts) and expenditure (payments) and shall also submit copies thereof to the DEO concerned at the closure of the financial year.

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

District Education Officer, (Male) Kohistan (Lower) transferred an amount of Rs.1,600,000 to various schools through their PTC accounts on account of Class Room consumables during the year 2021-22 as detailed below:

S.No	DDO Code	Name of Grant	Amount in Rs.
1.	KO-6055	Class Room Consumables	1,600,000

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

The lapse occurred due to non-adherence to government rules, which resulted in un-verified expenditure. The similar observation was also pointed out during the financial year 2020-21 amounting to Rs, 14.23 million. However, no corrective measures were taken, resultantly total loss of Rs. 14.23 million to the government.

When pointed out in July 2022, management stated that all the schools are situated in far flung areas and schools are closed in the month of July 2022 due to summer vacations. As and when schools open all the record would be produced in DAC. Reply was not cogent as the record was required to be produced to audit.

The DAC in its meeting held on 22.11.2022, directed the department to produce relevant record regarding PTC funds for verification to audit within 15 days. However, no progress was shown till finalization of this report.

Audit recommends production of record for verification besides action against the person(s) at fault.

AIR Para No.03 (2021-22)

2.4.3.3 Unverified expenditure incurred through PTC accounts –Rs.1.030 million and irregular transfer of Petty Repairs -Rs.161,000.

According to PTC Guidelines issued vide Notification No.BO-V/FD/3-10/2006-07 dated: 09-06-2007, PTC shall maintain complete record of income (receipts) and expenditure (payments) and shall also submit copies thereof to the DEO concerned at the closure of the financial year.

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

District Education Officer, (Female) Kohistan (Lower) transferred an amount of Rs.1,030,000 to various Primary and Middle Girls Schools through their PTC accounts on account of Petty Repairs and Class Room consumables during the year 2021-22 as detailed below:

S.No	DDO Code	Name of Grant	Amount in Rs.
1.	KO-6056	Petty Repairs	660,000
2.	-DO-	Class Room Consumables	370,000
Total:			1,030,000

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

Moreover, funds amounting Rs.161,000 were transferred to those schools where no building and teacher was available.

S.No	S.Name of school	Amount of Petty Repair	Remarks
1.	GGPS Chakai	16,000	Building Less / Teacher less school

2.	GGPS Moreen	28,000	Building Less / Teacher less school
3.	GGPS Jaug	5,000	Building Less / Teacher less school
4.	GGCMS Jijal	45,000	Building Less / Teacher less school
5.	GGCMS Pattan	67,000	Building Less / Teacher less school
Total:		161,000	

The lapse occurred due to non-adherence to government rules, which resulted in unverified expenditure.

When pointed out in July 2022, management stated that the schools are closed due to summer vacations and the record regarding expenditure of PTC and CRC funds could not be obtained from the concerned schools. The same would be collected from the concerned schools and would be shown to audit. No progress was shown till finalization of this report.

The DAC in its meeting held on 22.11.2022, directed the department to produce relevant record regarding PTC funds for verification to audit within 15 days. However, no progress was shown till finalization of this report.

Audit recommends production of record for verification besides action against the person(s) at fault.

AIR Para No.01 (2021-22)

2.4.3.4 Irregular expenditure due to non-maintenance of Cash Book - Rs.14.294 million

Rule 77 of Central Treasury Rules Vol-I provides that a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office.

District Education Officer, (Female) Kohistan Lower incurred an expenditure of Rs.14,294,704 during the year 2021-22. Detail is given below:

S.No	DDO Code-6056	Expenditure (Amount in Rs)
1.	Salary	7,003,933
2.	Non-Salary	7290771
Total:		14,294,704

However, no cash book was maintained nor signed by the controlling officer. Moreover, the local office did not open bank account in the name of DDO concerned. This shows that the office is running on cash basis.

The lapse occurred due to non-compliance of government instructions, which resulted in irregular expenditure.

When pointed out in July 2022, management stated that the cash book duly completed and signed by the DEO (F) and Dy DEO (F) would be shown to next audit as the post of DEO and DY DEO (Female) are lying vacant at the moment as a result some of the record remains unsigned, the same would be produced in due course of time. Reply was not tenable as no unsigned cash book was shown and produced at the time of audit.

The DAC in its meeting held on 22.11.2022, directed the department to provide the original cash book duly completed and verified by the DEO (Female) to audit within 15 days. However, no progress was shown till finalization of this report.

Audit recommends production of the original cash book complete at every aspect besides action against the person(s) at fault.

AIR Para No.02 (2021-22)



CHAPTER-03

TEHSIL MUNICIPAL ADMINISTRATIONS



CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

A. District Kohistan Lower has one Tehsil i.e. Pattan. 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 (amendment) Act, 2019 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 Kohistan Lower

(Rs. in million)

S.No	Description	Total No's	Audited	Expenditure audited FY2021-22	Revenue /Receipts audited FY 2021-22
1.	Formations	01	01	45.359	Nil

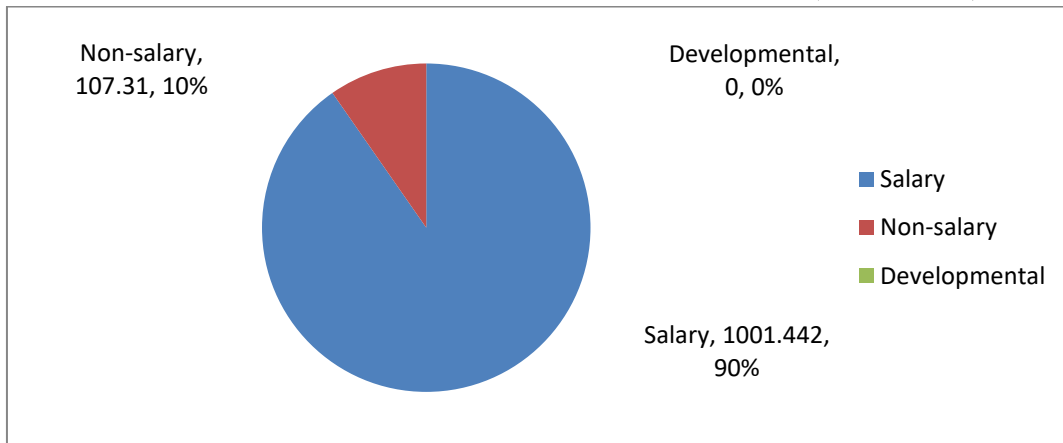
B. Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

TMAs				
2021-22	Budget	Actual Expenditure/Receipts	(Saving)/Excess	%age
Salary	21.196	8.725	(12.471)	7.405
Non-salary	56.857	19.834	(37.023)	21.983
Developmental	90.361	16.800	(73.461)	47.679
Total:	168.414	45.359	(123.056)	73.067
Receipts:	0	0	0	0

EXPENDITURE 2021-22

(Rs. in million)



The savings of Rs. 123.056 million indicate weakness in the capacity of Tehsil Administrations to utilize the allocated budget. Furthermore, the savings in salary and non-salary components were 12.471% and 37.023% respectively which shows over estimation of budget. Whereas, the savings of 73.461% in development budget shows inefficiency in utilization of fund on the part of the management.

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 138.421 million were raised as a result of this audit. This amount also included recoverable of Rs. 7.610 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table: Classified Summary of Audit Observations

(Rs. in million)

S. No.	Classification	Amount
1.	Irregularities	
A.	Procurement related irregularities	138.421
Total		138.421

3.3 Comments on the status of compliance with Tehsil Accounts Committee directives

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

S. No.	Audit Year	TAC meeting
1.	2002-03	N/A
2.	2003-04	N/A
3.	2004-05	N/A
4.	2005-06	N/A
5.	2006-07	N/A
6.	2007-08	N/A
7.	2008-09	N/A
8.	2009-10	N/A
9.	2010-11	N/A
10.	2011-12	N/A
11.	2012-13	N/A
12.	2013-14	N/A
13.	2014-15	N/A
14.	2015-16	N/A
15.	2016-17	N/A
16.	2017-18	N/A
17.	2018-19	Not Convened
18.	2019-20	Not Convened
19.	2020-21	Not Convened
20.	2021-22	Not Convened

3.4 AUDITPARAS

3.4.1 Irregularities

A. Procurement related irregularities

3.4.1.1 Loss to Government due to non-adjustment of 7% income tax- Rs.7.610 million

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

Tehsil Municipal Officer, Pattan incurred expenditure of Rs. 108,661,000 on developmental schemes during 2021-22. However, income tax @ 7% amounting to Rs 7,610,000 was neither deducted nor adjusted as per detail given at annexure-6.

The lapse occurred due to violation of rules and instructions, which resulted in loss to Government. The similar observation was also pointed out during the financial years 2017-18, 2018-19, 2019-20 and 2020-21 amounting to Rs, 11.695 million, Rs. 6.825 million, Rs. 1.698 million and Rs.8.813 million respectively. However, no corrective measures were taken, resultantly total losses of Rs. 29.031 million to the government.

When pointed out in October 2022, the management stated that Income Tax has not been deducted from the contractors as the area falls in tax free zone. Reply was not convincing as Income Tax was included in MRS, which was not adjusted resulting in overpayment.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends recovery of the overpaid income tax from the contractors.

AIR Para No. 02 (2021-22)

3.4.1.2 Irregular expenditure without technical sanction –Rs.21.100 million

According to Para 32 of CPWA Code Volume I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Tehsil Municipal Officer, Pattan incurred expenditure of Rs 21,100,000 on developmental scheme “PCC/Repair of Road Dhop Jijal Uplift program” during 2021-22 without obtaining Technical Sanction of the competent authority.

The lapse occurred due to violation of government instructions/rules, which resulted in irregular expenditure.

When pointed out in October 2022, the management stated that technical sanction will be obtained from the competent authority and will be produced accordingly. Reply was not convincing as Technical Sanction should have obtained prior to the commencement of work

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

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

AIR Para No. 03 (2021-22)

3.4.1.3 Irregular expenditure on account of repair of street lights without competitive bidding -Rs.1.050 million

According to KPPRA 2014-Chapter II method of procurement of goods: (1) the procuring entity shall use open competitive bidding as principal method of procurement for the procurement of goods over the value of Rs 100,000. Method of advertisement (1) the procurement entity shall engage in open competitive bidding, if the cost of the object to be procured is more than the financial limit. Purchases up to Rs. 2.4 million shall be posted on the procuring entity’s website and Authority’s website, respectively. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring entity.

Tehsil Municipal Administration, Pattan paid Rs.1,050,320 to M/s Rahim Electric store Besham on account of repair of street lights during 2021-22 without adopting open competitive bidding.

The lapse occurred due to non-adherence to government instructions, which resulted in irregular expenditure.

When pointed out in October 2022, the management stated that the expenditure was incurred on need basis wherever required. Reply was not convincing as the payment was made to favorable single contractor without competitive bidding.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

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

AIR Para No. 07 (2021-22)

3.4.1.3 Irregular expenditure on account of developmental schemes – Rs.108.661 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 the part of concerned file.
- Provision of detail cost estimates along-with x-section with unit cost and GPS coordinates.
- District Monitoring Officers of concerned Districts should visit all developmental schemes and submit detail report.

Tehsil Municipal Officer, Pattan incurred expenditure of Rs 108,661,000 on various developmental schemes during 2021-22. Detail is given at annexure-7. However, the following shortcomings were observed;

- i. GPS coordinates were not available.
- ii. Before and after pictures of developmental schemes were not available.
- iii. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of developmental scheme was available.

The lapse occurred due to non-compliance of government instructions/rules, which resulted in irregular expenditure. The similar observation was also pointed out during the financial years 2018-19, 2019-20 and 2020-21 amounting to Rs. 91.002 million, Rs. 22.638 million, and Rs.41.985 million respectively. However, no corrective measures were taken, resultantly total losses of Rs. 155.625 million to the government.

When pointed out in October 2022, the management stated that the pictorial evidences and GPS coordinates are already available with the office and will be formed part of the files. However, the district monitoring team did not provide the visit reports till finalization of report. Reply was not convincing as no documentary evidence was provided to audit.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

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

AIR Para No. 04 (2021-22)



CHAPTER-04

ASSISTANT DIRECTOR LGE & RDD



CHAPTER-4

Assistant Director LGE & RDD

4.1 Introduction

A. Assistant Director Local Government, Election and Rural Development Department in District Kohistan Lower as 47 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 Kohistan Lower.

According to section 29 of the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019. 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, 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

Whereas, functions and powers of the Village Council or Neighborhood Council include:

- 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 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 works;
- v. Improving water supply sources, maintain water supply distribution system and take 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 Kohistan Lower

(Rs. in million)

S.No	Description	Total No's	Audited	Expenditure audited FY 2021-22 (Rs. in million)	Revenue /Receipts audited FY 2021-22 (Rs. in million)
1	Formations	1	1	39.747	Nil

B. Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

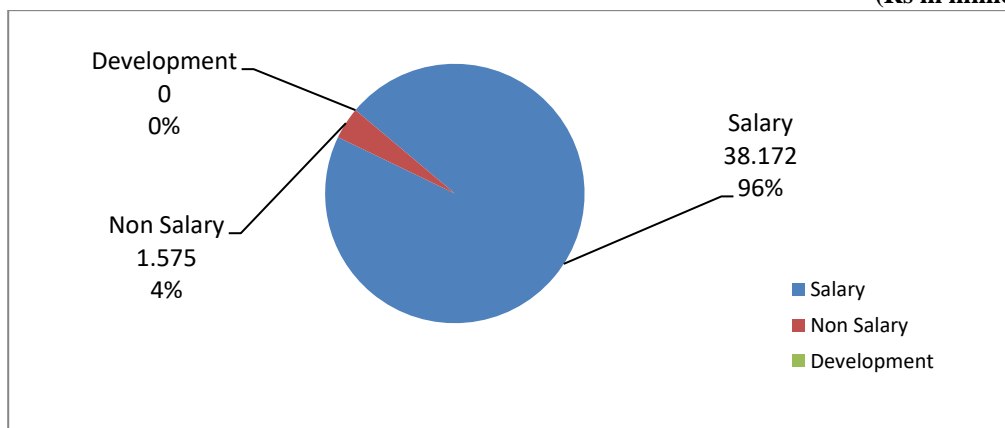
AD LGE&RDD				
2021-22	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	72.658	38.172	38.486	52.97 %
Non salary	1.575	1.575	0	0%
Development	0	0	0	0%
Total	74.233	39.747	38.486	52.97 %
Receipts	0			

The savings of Rs.38.486 million indicate weakness in the capacity of District Government Departments to utilize the allocated budget. Furthermore,

the salary component shows saving of 38.486%. Whereas, no development budget was allocated to the District Government due to lack of interest of the Provincial Government towards development at District level. As a result, less development activity, job opportunities were not adequately provided to the larger population. Business operations were not increased and ultimately standard of living of the people was not improved and role of the District Government could not be seen in the development functions as required under Rules of Business 2015.

EXPENDITURE 2021-22

(Rs in million)



4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 39.747 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Table: Classified Summary of Audit Observations

(Rs. in million)

S. No.	Classification	Amount
1.	Irregularities	-
A	HR/Employees related irregularities	38.172
B	Management of accounts with commercial banks	1.575
Total:		39.747

4.3 Comments on the status of compliance with Village/Neighborhood Accounts Committee directives

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

S. No.	Audit Year	ZAC meeting
1.	2002-03	N/A
2.	2003-04	N/A
3.	2004-05	N/A
4.	2005-06	N/A
5.	2006-07	N/A
6.	2007-08	N/A
7.	2008-09	N/A
8.	2009-10	N/A
9.	2010-11	N/A
10.	2011-12	N/A
11.	2012-13	N/A
12.	2013-14	N/A
13.	2014-15	N/A
14.	2015-16	N/A
15.	2016-17	N/A
16.	2017-18	N/A
17.	2018-19	Not Convened
18.	2019-20	Not Convened
19.	2020-21	Not Convened
20.	2021-22	Not Convened

4.4 AUDIT PARAS

4.4.1 Irregularities

A. HR/Employees related irregularities.

4.4.1.1 Unjustified expenditure on account of salary and non-salary – Rs.39.747 million.

According to section 29 of Government of Khyber Pakhtunkhwa (amendment) Act, 2019, Function of the village councils and Neighborhood councils, as the case may be, shall be to,

- i. Implement and monitor village level development works;
- ii. Carry out village level sanitation and conservancy functions in village councils only;
- iii. Register birth, deaths, marriages and divorces;
- iv. consider and approve annual budget, including scheme-wise annual development programme and provision for other functions performed by the local council;

Village councils under administrative control of Assistant Director LGE & RDD Kohistan Lower incurred expenditure amounting to Rs. 38,172,223 and Rs. 1,574,777 on account of salary and non-salary during the financial year 2021-22. However, no output of these employees were found on record in the light of above mentioned rules.

The lapse occurred due to weak administrative and internal controls, which resulted in unjustified expenditure.

When pointed out in November 2022, the management stated that Secretaries and Naib Qasids were appointed as per government policy. However, the matter would be discussed with the higher ups and detail reply would be submitted later on.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

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

AIR Para No.02 (2021-22)

B. Management of accounts with commercial banks

4.4.1.2 Non-conversion of bank account from current to PLS mode – Rs.10.892 million.

According to finance department Khyber Pakhtunkhwa Peshawar letter No.2/3-(F/1)/FD/2007-08/Vol-ix dated:10.02.2014, Finance Department has allowed sanction of bank accounts in commercial banks for various departments/autonomous/corporation in KP. Now such accounts may be converted into PLS mode and profit earned may be deposited into government treasury under the relevant head of account not later than a week when declared by the bank.

Management of village councils under the administrative control of Assistant Director Local Governments Kohistan Lower retained Rs. Rs.10,892,934 into current account during 2021-22 instead of PLS account in violation of Government instructions.

The non-conversion of accounts to PLS mode occurred due to weak financial management resulting in loss to the public exchequer.

When pointed out in November 2022, the management stated that the correspondence had been made with the National Bank of Pakistan, Pattan for conversion of the said current accounts into PLS mode or open a separate saving account under relied head. Reply was not cogent as the government instructions were ignored.

PAO was requested to convene DAC meeting in December 2022, which could not be convened till finalization of this report.

Audit recommends immediate transfer of funds to PLS mode under relevant head besides recovery to the tune of mark up for the period under report.

AIR Para No. 01 (2021-22)

ANNEXURES

Annex-01

Detail of MFDAC Paras				
S.No	AIR No.	Department	Title of the Para	Amount in million
1.	02	DC	Less recovery due to non-imposition of minimum fine	0.826
2.	03		Unverified expenditure on POL & repair of vehicles due to non-maintenance of log books	4.920
3.	07	DHO	Non-Supply of medicines-Rs480,060 million and non-recovery of penalty-Rs0.036 million	0.482
4.	09		Un-authorized placement of public funds in bank	3.640
5.	04	DEO Male	Irregular payment through DDO instead of cross cheques.	2.345
6.	05		Irregular Adjustments on account of pay & allowances	0.739
7.	06		Non-production of auditable record	0.000
8.	04	DEO Female	Irregular payment through DDO instead of cross cheque	0.980
9.	10		Non-production of auditable record	0.000
10.	01	DD Live Stock	Irregular payment through DDO instead of cross cheque	0.656
11.	03	..Do..	Irregular expenditure on rent of office buildings	0.300
12.	04	..Do..	Mis-procurement of various items at exorbitant rates	0.500
13.	05	..Do..	Non-carrying of physical verification of store/stock / non-auction of unserviceable items.	0
14.	02	DPWO	Non-reporting of clinical efficacy and DTL reports of medicines	0.700
15.	03	..Do..	Irregular expenditure on rent of office buildings	0.486
16.	06	..Do..	Non-carrying of physical verification of store/stock / non-auction of unserviceable items.	0
17.	01	ADLGE&RDD	Non-deduction of income tax	0.045
18.	02		Irregular expenditure on account of POL Without maintaining POL Log Book and History sheet	0.300
19.	03		Doubtful expenditure on account of Rent of Building.	0.120
20.	04		Non-conversion of current bank account into PLS mode	0.000
21.	02	TMO Pattan	Irregular expenditure on account of developmental schemes Rs 108.661 million	108.661
			Total:	125.7

Annex-02
Para No. 2.4.1.1

Non-deduction of conveyance allowance

S.No	Name of School	No Teachers	Rate of CA	Period	Amount overpaid Rs.
1.	GHSS	28	5,000	3 months	140,000
2.	-DO-	5	2,856	3 months	14,280
3.	Govt High Schools	90	5,000	3 months	450,000
4.	-DO-	24	2,856	3 months	68,544
5.	GMS (Boys)	18	5000	3 months	90,000
6.	-DO-	93		3 months	265,608
7.	GPS (Male) Pattan	242	2,856	3 months	691,152
8.	GPS (Male) Bankad	364	2,856	3 months	1,039,584
Total:					2,759,168

Annex-03
Para No. 2.4.1.4

Mis-procurement of various items at exorbitant rates

S.No	F.Y	Description/DDO code	Head of account	Budget	Expenditure (Rs)
1.	2018-19	KO 6006 DPWO KL	A03304-Hot and Cold weather charges	1,000,000	250,000
2.	..DO..	..DO..	A03901-stationery	50,000	30,000
5.	2019-20	KO 6006 DPWO KL	A03304-Hot and Cold weather charges	200,000	200,000
6.	..DO..	..DO..	A03901-stationery	98,000	98,000
7.	..DO..	..DO..	A03906-uniforms and protective clothing	29,000	29,000
8.	..DO..	..DO..	A03907-advertising & publicity	75,000	75,000
9.	..DO..	..DO..	A03970-others	140,000	140,000
10.	..DO..	..DO..	A02970-furniture	150,000	150,000
11.	..DO..	..DO..	A13001-transport	75,000	75,000
12.	..DO..	..DO..	A13101-machinery and equipment	70,000	70,000

13.	..DO..	..DO..	A13703-i.t. Equipment	50,000	50,000
16.	202 0-21	KO 6006 DPWO KL	A03304-Hot and Cold weather charges	220,000	148,580
17.	..DO..	..DO..	A03901-stationery	120,000	120,000
18.	..DO..	..DO..	A03907-advertising & publicity	75,000	75,000
19.	..DO..	..DO..	A03970-others	150,000	150,000
20.	..DO..	..DO..	A029701Furniture	210,000	210,000
21.	..DO..	..DO..	A13001-transport	150,000	150,000
22.	..DO..	..DO..	A13101-machinery and equipment	165,000	165,000
23.	..DO..	..DO..	A13703-i.t. Equipment	75,000	75,000
25.	..DO..	..DO..	Printing	85,000	85,000
26.	..DO..	..DO..	Transportation of goods	160,000	217,300
			Total:	3,347,000	2,562,880

Annex-04
Para No. 2.4.2.3

Detail of non-disbursement of funds

S.No	Scheme	Amount transferred	Received on	Amount Disbursed	Balance upto June, 2022
01.	Food Grain Godown	12.524	25-05-2017	7.121	5.402
02.	Dumping area site	220.00	20-03-2019	192.217	24.781
03.	Distt: Secretariat Khistan(L)	70.00	22-06-2019	61.053	8.947
04.	Kayal Hydro Power Project	22.845	17-04-2019	0	22.845
05.	Access Road to spill way 17MW Ranolia HPP	50.00	21-04-2020	33.976	16.024
06.	Rescue 1122 station at Pattan	5.00	24-11-2020	3.473	1.526
	Total:	380.369		297.84	82.529

Annex-05
Para No. 2.4.2.4

Irregular payment through DDO instead of cross Cheques

S.No	F.Y	Description/DDO code	Head of account	Budget	Expenditure
1.	2018-19	KO 6006 DPWO KL	A03304-Hot and Cold weather charges	1,000,000	250,000
2.	..do.	..do..	A03901-stationery	50,000	30,000
3.	..do.	..do..	POL	300,000	250,000
4.	..do.	..do..	Rent	132,000	66,000
5.	2019-20	KO 6006 DPWO KL	A03304-Hot and Cold weather charges	200,000	200,000
6.	..do.	..do..	A03901-stationery	98,000	98,000
7.	..do.	..do..	A03906-uniforms and protective clothing	29,000	29,000
8.	..do.	..do..	A03907-advertising & publicity	75,000	75,000
9.	..do.	..do..	A03970-others	140,000	140,000
10.	..do.	..do..	A02970-furniture	150,000	150,000
11.	..do.	..do..	A13001-transport	75,000	75,000
12.	..do.	..do..	A13101-machinery and equipment	70,000	70,000
13.	..do.	..do..	A13703-i.t. Equipment	50,000	50,000
14.	..do.	..do..	POL	150,000	150,000
15.	..do.	..do..	Rent of building	456,000	456,000
16.	2020-21	KO 6006 DPWO KL	A03304-Hot and Cold weather charges	220,000	148,580
17.	..do.	..do..	A03901-stationery	120,000	120,000
18.	..do.	..do..	A03907-advertising & publicity	75,000	75,000
19.	..do.	..do..	A03970-others	150,000	150,000

20.	..do.	..do..	A029701Furniture	210,000	210,000
21.	..do.	..do..	A13001-transport	150,000	150,000
22.	..do.	..do..	A13101-machinery and equipment	165,000	165,000
23.	..do.	..do..	A13703-i.t. Equipment	75,000	75,000
24.	..do.	..do..	POL	200,000	194,031
25.	..do.	..do..	Printing	85,000	85,000
26.	..do.	..do..	Transportation of goods	160,000	217,300
27.	..do.	..do..	Rent	300,000	300,000
Total:				4,885,000	3,978,911

Annexure-06
Para No.3.4.1.1

Detail of Non-deduction/adjustment of Income tax during 2021-22 TMA
Pattan

S.No	Name of Scheme	E/COST	RELEASE	EXP:	I.Tax 7%
1.	Cons: of Shingle Road Kanai Bankad to Jareen Ranolia	6.000	6.000	2.259	0.16
2.	Cons of shingle Road Wid/Ext of shugyal Road Dubair Payeen	6.550	6.550	6.550	0.46
3.	PCC Road Kabeer abad Sena khel Pattan	1.000	1.000	1.000	0.07
4.	ConsF/Path Tengori to Ring Beak Barkat shah House Pattan	1.000	1.000	0.999	0.07
5.	Cons of F/Path Tangi Shungyal Dubair Payeen	0.500	0.500	0.129	0.01
6.	Cons Of F/path Khrko to Tangi Shungial Payeen Dubair	0.600	0.600	0.600	0.04
7.	Con: P/Path Kas to Banjar 1,2 Dubair Payeen	0.900	0.900	0.891	0.06
8.	Cons:F/Path Grave Yard Hazrat Umer Baneel Dubair Khas	0.500	0.500	0.498	0.03
9.	Cons: F/Path Baila Seree to Sree Vill and Sultan Naree Dubair	0.800	0.800	0.531	0.04
10.	Cons: F/Path Parano Kili to Dubro Dubair Bala	0.500	0.500	0.399	0.03
11.	Cons: F/Path Ada Kuz Killi to seree center Ranolia	2.600	2.600	2.600	0.18
12.	Cons F/Path Kachar Kani to Charona Bankad	3.400	3.400	3.14	0.22
13.	PCC Road Keramaro Guldad abad	2.500	2.500	2.50	0.17
14.	PCC/Rep: Road Dhop Jijal	21.100	21.100	17.34	1.21
15.	Provision of solar/ poles and other missing facilities DHQ	2.591	2.591	2.591	0.18
16.	DWSS Gail to jan baila Ranolia	1.350	1.350	1.350	0.09
17.	DWSS Chakai UC Bankad	1.350	1.350	1.160	0.08
18.	WSS Gabar to gail Dhop Jijal	1.350	1.350	1.170	0.08
19.	WSS Qala to village khas UC Dubair pain	1.350	1.350	1.350	0.09
20.	WSS Haji Mirdad Galgan Pattan UC segayoun	1.350	1.350	1.350	0.09
21.	WSS Usool UC Dubair Bala	1.350	1.350	1.350	0.09
22.	WSS Jaag Masjid UC Dubair Khas	1.350	1.350	1.350	0.09
23.	WSS Jareen Said Rahim UC Ranolia	0.241	0.241	0.241	0.02
24.	WSS Abdul Kabir Abad UC Pattan	0.250	0.250	0.250	0.02
25.	Haji sherdad Abad UC Keyal	0.700	0.700	0.683	0.05
26.	WSS Molv Guldad Abad UC Pattan	0.400	0.400	0.400	0.03
27.	WSS Village saprona Amir shah Abad UC Keyal	0.650	0.650	0.650	0.05
28.	WSS Mankhar Mahabik khel Abad UC Chawa dara pattan	0.450	0.450	0.450	0.03
29.	WSS Bountiyal barbanda Ahsan Abad Uc Chawa dara	0.100	0.100	0.100	0.01
30.	WSS Choor to ward Aziz Abad UC Chawa dara	0.100	0.100	0.100	0.01
31.	Kothal Jafar shah Abad UC Dubair Pain	1.250	1.250	1.250	0.09
32.	Protection Band Jamia Masjid Portion I UC Jijal	0.500	0.500	0.500	0.04

33.	Protection Band bar kely enger Khel Carpenter UC Ranolia	0.500	0.500	0.500	0.04
34.	Protection Band at Goya Khail Banda UC Ranolia	0.500	0.500	0.500	0.04
35.	Protection Band Banail Shagai Portion I UC Dubair Khas	0.500	0.500	0.500	0.04
36.	Protection Band at Banail Shagai Portion II UC Dubair Khas	0.500	0.500	0.500	0.04
37.	Protection Band sere Khar Guldad Abad UC Dubair Pain	0.500	0.500	0.500	0.04
38.	Protection Band Jamia Masjid Portion II UC Jijal	0.500	0.500	0.500	0.04
39.	Protection at sach Haji Shirdad Abad UC Dubair Pain	0.500	0.500	0.335	0.02
40.	Protection Band at Abubakar colony chakai Uc Bankad	0.995	0.995	0.501	0.04
41.	Protection Band Kuz kely near adda Uc Ranolia	1.000	1.000	0.838	0.06
42.	Installation of solar poles/ panels at GDC Pattan DHQ Pattan	3.000	3.000	3.000	0.21
43.	Construction of Annexe at ADC/ AC house at pattan colony	7.000	7.000	7.000	0.49
44.	Solar panels poles at pattan colony road	1.500	1.500	1.500	0.11
45.	Installation of solar panels at pattan upper bazar lower bazar	3.000	3.000	2.453	0.17
46.	Footh path sholgara to bar Dehri Bankad	2.166	2.166	1.770	0.12
47.	Construction of Shungial road UC Dubair	2.000	2.000	1.070	0.07
48.	Construction of Shalki road UC Dubair Khas	2.000	2.000	1.282	0.09
49.	PCC Road at Jijal UC Jijal	2.166	2.166	2.166	0.15
50.	Cons: Link Road Segayoon	3.000	1.500	2.988	0.21
51.	Reh: Kandow Road bankad	2.000	1.000	1.995	0.14
52.	Cons F/Path PCC Sholgara Bankad	1.000	0.500	1.000	0.07
53.	WSS Kuz Moreen Bankad	0.500	0.250	0.500	0.04
54.	WSS Baila Zuma Khel Bankad	0.500	0.250	0.500	0.04
55.	Wid/PCC Road Bazar to Dop Jijal	4.000	2.000	3.996	0.28
56.	Reh Kayal Vally Road	3.000	1.500	2.994	0.21
57.	Reh Chwa Dra Road Pattan	3.000	1.500	2.998	0.21
58.	Cons/Reh Samo Dra Road	3.000	1.500	2.990	0.21
59.	Cons: P/Band for Jamia Masjid Mankhar	0.600	0.600	0.525	0.04
60.	F/Protection Band Saidano Baila II	2.800	1.800	0.962	0.07
61.	Renivation of AC/DC House Pattan Kohistan Lower Phase 1	3.000	1.500	3.000	0.21
62.	Cons: P/Band Saidano Baila	4.275	2.138	3.470	0.25
	Total:	123.734	109.097	108.661	7.61

Annexure-07
Para No.3.4.1.4

Detail of Developmental Schemes TMA Pattan

S.No	Name of Scheme	Estimate Cost	Released	Expenditure
1.	Cons: of Shingle Road Kanai Bankad to Jareen Ranolia	6.000	6.000	2.259
2.	Cons of shingle Road Wid/Ext of shugyal Road Dubair Payeen	6.550	6.550	6.550
3.	PCC Road Kabeer abad Sena khel Pattan	1.000	1.000	1.000
4.	ConsF/Path Tengori to Ring Beak Barkat shah House Pattan	1.000	1.000	0.999
5.	Cons of F/Path Tangi Shungyal Dubair Payeen	0.500	0.500	0.129
6.	Cons Of F/path Khrko to Tangi Shungial Payeen Dubair	0.600	0.600	0.600
7.	Con: P/Path Kas to Banjar 1,2 Dubair Payeen	0.900	0.900	0.891
8.	Cons:F/Path Grave Yard Hazrat Umer Baneel Dubair Khas	0.500	0.500	0.498
9.	Cons: F/Path Baila Seree to Sree Vill and Sultan Naree Dubair	0.800	0.800	0.531
10.	Cons: F/Path Parano Kili to Dubro Dubair Bala	0.500	0.500	0.399
11.	Cons: F/Path Ada Kuz Killi to seree center Ranolia	2.600	2.600	2.600
12.	Cons F/Path Kachar Kani to Charona Bankad	3.400	3.400	3.14
13.	PCC Road Keramaro Guldad abad	2.500	2.500	2.50
14.	PCC/Rep: Road Dhop Jijal	21.100	21.100	17.34
15.	Provision of solar/ poles and other missing facilities for THQ/DHQ	2.591	2.591	2.591
16.	DWSS Gail to jan baila Ranolia	1.350	1.350	1.350
17.	DWSS Chakai UC Bankad	1.350	1.350	1.160
18.	WSS Gabar to gail Dhop Jijal	1.350	1.350	1.170
19.	WSS Qala to village khas UC Dubair pain	1.350	1.350	1.350
20.	WSS Haji Mirdad Galgan Pattan UC segayoun	1.350	1.350	1.350
21.	WSS Usool UC Dubair Bala	1.350	1.350	1.350
22.	WSS Jaag Masjid UC Dubair Khas	1.350	1.350	1.350
23.	WSS Jareen Said Rahim UC Ranolia	0.241	0.241	0.241
24.	WSS Abdul Kabir Abad UC Pattan	0.250	0.250	0.250
25.	Haji sherdad Abad UC Keyal	0.700	0.700	0.683
26.	WSS Molv Guldad Abad UC Pattan	0.400	0.400	0.400
27.	WSS Village saprona Amir shah Abad UC Keyal	0.650	0.650	0.650
28.	WSS Mankhar Mahabik khel Abad UC Chawadara Pattan	0.450	0.450	0.450
29.	WSS Bountiyal barbanda Ahsan Abad UC Chawadara	0.100	0.100	0.100
30.	WSS Choor to ward Aziz Abad UC Chawadara	0.100	0.100	0.100

31.	Kothal Jafar shah Abad UC Dubair Pain	1.250	1.250	1.250
32.	P/Band Jamia Masjid Portion I UC Jijal	0.500	0.500	0.500
33.	P/ Band bar kely enger Khel Carpenter UC Ranolia	0.500	0.500	0.500
34.	P/Band at Goya Khail Banda UC Ranolia	0.500	0.500	0.500
35.	P/ Band Banail Shagai Portion I UC Dubair Khas	0.500	0.500	0.500
36.	P/ Band at Banail Shagai Portion II UC Dubair Khas	0.500	0.500	0.500
37.	P/Band sere Khar Guldad Abad UC Dubair Pain	0.500	0.500	0.500
38.	P/ Band Jamia Masjid Portion II UC Jijal	0.500	0.500	0.500
39.	Protection at sach Haji Shirdad Abad UC Dubair Pain	0.500	0.500	0.335
40.	P/Band at Abubakar colony chakai Uc Bankad	0.995	0.995	0.501
41.	P/ Band Kuz kely near adda Uc Ranolia	1.000	1.000	0.838
42.	Installation of solar poles/ panels at GDC Pattan DHQ Pattan	3.000	3.000	3.000
43.	Construction of Annexe at ADC/ AC house at pattan colony	7.000	7.000	7.000
44.	Solar panels poles at pattan colony road	1.500	1.500	1.500
45.	Installation of solar panels at pattan upper bazar lower bazar	3.000	3.000	2.453
46.	Footh path sholgara to bar Dehri Bankad	2.166	2.166	1.770
47.	Construction of Shungial road UC Dubair	2.000	2.000	1.070
48.	Construction of Shalki road UC Dubair Khas	2.000	2.000	1.282
49.	PCC Road at Jijal UC Jijal	2.166	2.166	2.166
50.	Cons: Link Road Segayoon	3.000	1.500	2.988
51.	Reh: Kandow Road bankad	2.000	1.000	1.995
52.	Cons F/Path PCC Sholgara Bankad	1.000	0.500	1.000
53.	WSS Kuz Moreen Bankad	0.500	0.250	0.500
54.	WSS Baila Zuma Khel Bankad	0.500	0.250	0.500
55.	Wid/PCC Road Bazar to Dop Jijal	4.000	2.000	3.996
56.	Reh Kayal Vally Road	3.000	1.500	2.994
57.	Reh Chwa Dra Road Pattan	3.000	1.500	2.998
58.	Cons/Reh Samo Dra Road	3.000	1.500	2.990
59.	Cons: P/Band for Jamia Masjid Mankhar	0.600	0.600	0.525
60.	F/Protection Band Saidano Baila II	2.800	1.800	0.962
61.	Renivation of AC/DC House Pattan Kohistan Lower Phase 1	3.000	1.500	3.000
62.	Cons: P/Band Saidano Baila	4.275	2.138	3.470
	Total:	123.734	109.097	108.661