



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

**AUDIT YEAR 2021-22**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
AG	Accountant General
AIR	Audit and Inspection Report
AP	Advance Para
ADP	Annual Development Programme
BHUs	Basic Health Units
C&W	Communication & Works
DAC	Departmental Accounts Committee
DHO	District Health Officer
DO	District Officer
LGA	Local Government Act
KP	Khyber Pakhtunkhwa
MFDAC	Memorandum for Departmental Accounts Committee
NCs	Neighborhood Councils
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PET	Physical Education Teacher
TS	Technical Sanction
TAC	Tehsil Accounts Committee
TT	Theology Teacher
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 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 Department in District Kohistan Lower 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 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 of the 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 Kohistan Lower 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 is one Tehsil administration in District Kohistan Lower. The third Tier-village and neighborhood Councils have AD LGE & RDD as their Principal Accounting Officer. There are 47 VCs/NCs in district Kohistan Lower.

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

This office is mandated to conduct audit of 33 formations working under 03 PAOs. Total expenditure and receipts<sup>1</sup> of these formations were Rs. 1,284.640 million and Rs. nil, respectively for the financial year 2020-21.

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<sup>1</sup> District Government, TMAs & AD LGE & RDD has no receipts.

Audit coverage relating to expenditure for the current audit year comprises 05 formations of 03 PAOs having a total expenditure of Rs. 1,095.56 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 85.15% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 01 formation of 01 PAO (TMA) having nil receipt for the financial year 2020-21.

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, a recovery of Rs 17.791 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. 17.791 million was pointed out by audit, however, positive audit impact depends on management's willingness to implement an internal control frame work and the recommendations of audit.

**e. Comments on Internal Control**

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 DCA. 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 receipt of Rs 319.254 million.<sup>2</sup>
- ii. Unauthorized payments to DDOs instead of crossed cheques to venders - Rs 32.393 million.<sup>3</sup>
- iii. Unverified payment of arrears on account of pay & allowances- Rs 73.713million.<sup>4</sup>
- iv. HR employees related Irregularities were noticed in five cases amounting to Rs. 31.469 million.<sup>5</sup>
- v. Procurement related irregularities were noted in six case amounting to Rs.236.309 million.<sup>6</sup>
- vi. Others, including cases of accidents, negligence etc. issues were noticed in four cases amounting to Rs. 127.608 million.<sup>7</sup>

Minor irregularities/weaknesses pointed during the audit are being perused separately with the authorities concerned, as detailed in Annex-01

**g. Recommendations**

- i. TMAs accounts need to be consolidated at DAO.
- ii. All payments need to be made through crossed cheques to vendors.
- iii. Actions need to be taken to stop the practice of violation of the rules and regulations in spending public money.

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<sup>2</sup> Para 1.2.1

<sup>3</sup> Para 1.2.2

<sup>4</sup> Para 1.2.3

<sup>5</sup> Para: 2.5.1.1 to 2.5.1.5

<sup>6</sup> Para 2.5.1.6 & 3.5.1.1 to 3.5.1.5

<sup>7</sup> Para 2.5.3.1 to 2.5.3.4

- iv. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- v. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- 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 29<sup>th</sup> 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 Kohistan Lower 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 Kohistan Lower, Funds amounting to Rs. 1,400.820 million were allocated to 33 formations working under 03 PAOs. Out of which, expenditure of Rs. 1,286.640 million was made resulting into excess of Rs. 114.170 million. Audit coverage relating to expenditure for the current audit year comprises 05 formations of 03 PAOs having a total expenditure of Rs. 1,095.56 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 85.15% of auditable expenditure.

(Rs. in million)

District Kolai Palas					
2020-21	Budget	Actual expenditure /Receipt	Excess/(Saving)	Expenditure/ Receipts Audited	%age
Salary	964.42	895.68	68.73	1095.56	7.127
Non salary	189.31	145.35	43.96		23.223
Development	247.09	245.61	1.48		0.598
<b>Total</b>	<b>1,400.82</b>	<b>1,286.64</b>	<b>114.17</b>	<b>1,095.56</b>	<b>85.15</b>
Receipts					

According to Section 36(3) of Local Government Act 2013, 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. 219.254 million into the consolidated financial statement of Local Government, Kohistan Lower. Similarly, the expenditure of Rs. 32.293 million was directly paid to DDO instead of crossed cheque to the vender

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 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, Kohistan Lower as required under section 18 of LGA 2013. 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 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 in District Lower Kohistan like other districts. Statistics show that Lower Kohistan is considered one of the less developed districts in the province with regard to education. The district has 311 primary, middle and secondary schools including 215 for boys and 96 for girls. The total enrollment is 26,980 including 17,430 boys and 9,550 girls. The estimated Teacher Student Ratio is 1:40 at primary. District Lower Kohistan literacy rate is 17.50% the Gross Enrollment Rate (GER) is 12%, and the Net Enrollment Rate (NER) is 70% at the primary level. On budgetary front, District Education office, Lower Kohistan succeeded in spending the District ADP and non-salary budgets.

District Education Offices in Lower Kohistan were given target of enrolment of 27,000 children for current year against which 26,980 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 17,430 and 9,550 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 91% & 85% respectively. Furthermore, 12% schools in district Lower Kohistan 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 70%.

Lower Kohistan is considered one of the less developed districts in the province with regard to education. The district has 311 primary, middle and secondary schools including 215 for boys and 96 for girls. The total enrollment is 26,980 including 17,430 boys and 9,550 girls.

### **Health**

Health is another important sector of District Kohistan Lower with a total of 35 health facilities spread across the district among which 25 BHUs, 09 CDs, 01 RHC and 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, 3250 babies were born in health centers/ lab investigations and diagnostic facilities were also fully utilized as 3148 lab tests, 675 X-rays, 2251 ultrasounds and ECGs 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, 9,736 kids under 12 months received full immunization. 8,426 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.

## **Municipal Services**

Tehsil Councils District Kohistan Lower were found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. 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, 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, 2013.

## **1.2 AUDIT PARAS**

### **1.2.1 Non compilation/consolidation of accounts of Local Governments – Rs. 319.254 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 certification audit of the accounts of the DAO Kohistan Lower for the financial year 2020-21, 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 Local Government Act, 2013. Receipts of Rs 281.396 million and expenditure of 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 32.393 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.

District Accounts Officer Kohistan Lower, paid Rs. 32,393,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

The lapse occurred due to weak internal control, which resulted in unauthorized payments to DDOs.

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.

### **1.2.3 Unverified payments on account of arrears of pay and allowances- Rs 73.713 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 over allotment.

During certification Audit of Kohistan Lower for the year 2020-21 while analyzing HR data it was noticed that arrears of pay and allowances of Rs. 73,713,000 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 unverified payments.

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

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

## CHAPTER-2

### District Government Kohistan Lower

#### 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 district 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.

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 Kohistan Lower

(Rs. in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1.	Formations	10	04	981.841	Nil

## 2.2 Comments on Budget and Accounts (Variance Analysis District Government

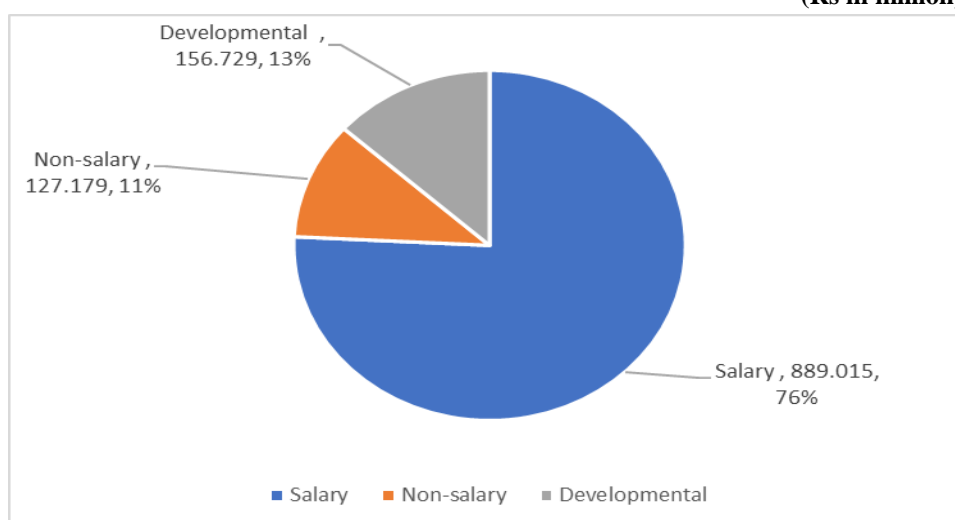
(Rs in million)

District Government Kohistan Lower				
2020-21	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	948.491	889.015	(59.476)	6.271
Non-salary	127.183	127.179	(0.004)	0.003
Developmental	156.729	156.729	(0.000)	0.000
<b>Total :</b>	<b>1232.403</b>	<b>1172.923</b>	<b>(59.48)</b>	
<b>Receipts:</b>	-	-	-	-

The savings of Rs. 59.48 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

### EXPENDITURE 2020-21

(Rs in million)



## 2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.173.307 million were raised in this audit report. This amount also includes recoverable of Rs. 8.978 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:



(Rs. in million)

S. No.	Classification	Amount (Rs.)
1.	<b>Irregularities:</b>	
A	HR/Employees related irregularities	31.469
B	Procurement related irregularities	14.230
2.	Others, including cases of accidents, negligence etc.	127.608
	<b>Total :</b>	<b>173.307</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:

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

## 2.5 AUDIT PARAS

### 2.5.1 Irregularities

#### A. HR/Employees related irregularities

##### 2.5.1.1 Irregular payment on account of HPA/CA to the various employees –Rs.2.328 million

According to Notification No. FD(SOSR-II)8-08/16 dated Peshawar the 06/02/2017 of Finance Department Government of KP, Health professional Allowance will not be admissible to employees living outside the duty place.

District Health Officer Kohistan Lower allowed payment of Rs.2,328,000 on account of HPA/CA to the Doctors during the year 2020-21. Detail is given in below:

S.No	Name of Doctor	Remarks	Amount	Total Rs.
1.	Dr.Ijaz MO BHU Jaag (HPA)	Not performing duty at place of posting i.eJaag But working at RHC Ranolia	92,000*12	1,104,000
	CA		5,000*12	60,000
2.	Dr.AbdulKhaliq (HPA)	Not performing duty at place of posting i.eDubairBala But working at RHC Ranolia	92,000*12	1,104,000
3.	CA		5,000*12	60,000
<b>Total:</b>				<b>2,328,000</b>

It was noticed that these Doctors were not performing their duties at place of posting. Some other employees were availing the residences in the duty premises during 2020-21 who were not eligible to draw the HPA/CA, in violation of above-mentioned criteria which is held irregular and unauthorized

The lapse occurred due to weak administrative controls which resulted in irregular payment of allowances.

When pointed out in August 2021, the management stated that BHU has been damaged due flood whereas HPA is also equal in the District However matter will be checked and action will be taken accordingly

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends disciplinary action against the persons at fault besides recovery immediately under intimation to audit.

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

**2.5.1.2 Irregular payment of incentive allowance– Rs. 1.073 million**

According to the notification of Finance Department Khyber Pakhtunkhwa issued vide No. FD(SOSR-II)8-08/16 dated Peshawar the 06/02/2017, Incentive Allowance will be discontinued to the employees after implementation of HPA.

District Health Officer Kohistan Lower paid various allowances to health staff in contrary to above instructions during 2020-21. Detail is given at annexure-02.

The lapse occurred due to weak internal controls which resulted in irregular payment of allowances.

When pointed in August 2021, management stated that recovery if any will be shown to audit after consulting relevant record. Reply was not convincing as no action was taken till finalization of this report.

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends that recovery of the subject amount under intimation to audit.

**AIR Para No.01 & 06 (2020-21)**

**2.5.1.3 Irregular payment of conveyance allowance –Rs.5.434 million**

According to Rule7-A of Sub Treasury Rules, the conveyance allowance is not admissible during leave period.

District Education Officer (Male/Female) Kohistan Lower allowed payment of conveyance allowance to teaching staff amounting Rs.2,088,460 without performing duty during Covid-19 pandemic during the year 2020-21.

S.No	Name of School	CA one months	Amount overpaid Rs.
1.	KO 6039 Middle Schools (Male)	419,878*5 months w.e.f 3/2020to9//2020	2,099,390
2.	KO 6035 primary schools (Male)	139,575*5 months	697,875

3.	KO 6040 Middle Schools (Female)	109,613*5 months w.e.f 3/2020to9//2020	548,065
4.	KO 6036 Primary schools (Female)	417,692*5 months	2,088,460
<b>Total:</b>			<b>5,433,790</b>

However, during scrutiny of record it was observed that the schools were closed as per standing instructions of Government of Khyber Pakhtunkhwa during COVID-19 w.e.f March 2020. Hence payment of conveyance allowance during close period was irregular and unjustified.

The lapse occurred due to weak internal control, which resulted in irregular payment of conveyance allowance.

When pointed out in August 2021, management stated that recovery of overpayment will be made accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

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

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

**2.5.1.4 Irregular adjustments on account of pay & allowances - Rs. 12.302 million**

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

District Education Officer Female, Kohistan Lower paid an amount of Rs 12,302,958 on account of arrears of pay & allowances to Primary Schools Teachers (BPS-12) during the year 2020-21. Detail is given at annexure-03.

However, following record was not provided to authenticate the expenditure.

- DEO pay release
- Duty performance certificate from Head Teacher and Circle ASDEO
- Source II
- Service Books

- IMU report showing authorized leave or absenteeism for the specific months
- Directorate/DEO Approval for payment of arrears.
- Attendance register.
- Verified certificates from the concerned board/university/institute etc.

Audit observed that due to non-availability/provision of above-mentioned record, the expenditure was unauthentic and unjustified which may be misappropriated by the dealing hands.

The lapse occurred due to weak internal controls, which resulted in irregular adjustment on account of pay & allowances.

The irregularity was pointed out in August 2021. Management did not respond to the audit observation.

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

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

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

**2.5.1.5 Irregular adjustment on account of pay & allowances to teachers –Rs.10.332 million**

According to the judgment issued by the honorable high court Peshawar on 26.09.2019, “it is, therefore, prayed that on acceptance of the instant writ petition, it is directed that salary of the petitioners withheld from May 2016 to date and also to direct the respondents to upgrade the petitioners from BPS-4 to BPS-12, the grade permissible for a PTC Teachers, in the “wake” of enhanced educational qualification of the petitioners.

District Education Officer (Female) paid an amount of Rs. 10,332,782 on account of arrears of pay & allowances on up-gradation of 10 numbers of untrained PST teachers from BPS 04 to BPS-12 during the financial year 2020-21. Detail is as under:

S. No	Pers.no.	Name of Employee	Designation	Total (Rs)
1.	00398941	TahiraBibi	PST	1,220,858
2.	00388948	BibiRuzina	PST	1,183,413
3.	00374897	Sonia Bibi	PST	1,220,858

4.	00374900	SadiaBibi	PST	1,220,858
5.	00405509	RabiaBibi	PST	1,264,044
6.	00388838	Nabila Qureshi	PST	1,505,665
7.	00388839	Rehanashamil	PST	1,505,665
8.	00388956	PeghlooBibi	PST	1,211,421
<b>Total:</b>				<b>10,332,782</b>

Audit observed that the payment was irregular due to the following shortcomings.

- Verified certificates/degree was not provided to authenticate the enhanced educational qualification as judgment focus for payments of pay & allowances only for those teachers who have enhanced their educational qualification as required for PST post.
- Directorate and Finance approval was not obtained for such a high-profile case.
- Services books, source-II, pay release, attendance register and IMU report showing presence of teachers were also not provided to audit for scrutiny.

The lapse occurred due to weak internal controls, which resulted in irregular adjustment on account of pay & allowances.

When pointed out in 8/2021. Management did not respond to the audit observation.

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

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

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

## **B. Procurement related irregularities**

### **2.5.1.6 Unverified expenditure incurred through PTC -Rs.14.230 million**

As per Guide for PTCs issued by Government of the Khyber Pakhtunkhwa Elementary and Secondary Education Department Annexure 13 Part B Sr no 6 the vouched accounts shall be subject to inspection by the functionaries of the S&L Department and third-party validation.

District Education Officer (Male/Female) Kohistan Lower incurred an expenditure of Rs.14.230 million on account of Conditional Grant through different schools for the financial 2020-21. Management failed to obtain the Conditional Grant expenditure record from these schools and therefore audit could not verify the same record as detailed below:

S.No	Particulars	Amount Rs.
1.	Conditional Grant (Male)	5,230,000
2.	Conditional grant (Female)	9,000,000
	<b>Total:</b>	<b>14,230,000</b>

The local office did not verify the said expenditure neither maintain any controlling check to ensure effective utilization of funds.

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

When pointed out in August 2021, management stated that the record will be obtained from concerned and will be shown to Audit accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault.

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

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

#### 2.5.3.1 Blockage of Government money-Rs.20.281 million & non-transfer of 2% TMA tax to Government-Rs.0.143 million

Para 12 of GFR Vol-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. Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury

Deputy Commissioner Kohistan Lower, received a huge amount of Rs.27,407,768 for purchase of land during the year 2020-21. Detail is given below:

S.No	Description	Amount Released	Payment made	Balance	2% TMA Tax
1.	Rescue 1122 Pattan	50,00,000	3,473,180	1,526,820	69,463
2.	Rescue1122Bankhad	40,00,000	3,412,424	587,576	68,248
3.	Additional land for Ranolia HPP	18,407,768	241,500	18,166,268	4,830
	<b>Total:</b>	<b>27,407,768</b>	<b>6,885,604</b>	<b>20,280,664</b>	<b>142,541</b>

Further 2% TMA tax amounting Rs.142,541 was also not transferred.

The lapse occurred due to weak financial management control, which resulted in non-disbursement of fund and non-transfer of 2% property tax.

When pointed out in July 2021, management stated that the balance amount and 2% TMA tax would be preceded. Reply was not tenable as the no action was taken till finalization of this report.

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate disbursement of funds to land owners, deposit 2% TMA tax under intimation to audit.

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



### **2.5.3.2 Non-utilization of Covid-19 funds -Rs.38.788 million**

Government of Khyber Pakhtunkhwa Relief Rehabilitation and settlement department letter No.SO (Admn)PR&SD/2-49/2020 dated Peshawar 24<sup>th</sup> March 2020 that relief fund is fit for charges regarding COVID-19 management on Fuel, equipments, medical supplies, protective gears and other allied expenditures.

Deputy Commissioner Kohistan Lower received an amount of Rs.38.788 million released by Provincial Government as relief funds for Corona Virus (Covid-19) pandemic specifically for establishment of quarantine and corona Virus affected people during the FY 2020-21. The local office did not utilized the same. The funds were meant for charges of Covid-19 management on fuel, equipment's, medical supplies, protective gears and other allied matters. The funds were not utilized nor were the same released to DHO for quarantine facilities, medical equipments, and medicines and for treating COVID-19 patients which shows that funds were irregularly retained in designated bank account of Relief funds and pandemic situation was not properly handled as per guidelines. Moreover, no proper data was found maintained relating to total number of patients, progress report, different activities performed.

The lapse occurred due to weak administrative control which resulted in non- utilization of relief funds.

When pointed out in July 2021, management stated that the budget will be utilized after codal formalities Reply was not tenable as no report for appropriate action was provided to Audit.

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

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

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

### **2.5.3.3 Non-disbursement of Relief funds –Rs.28.180 million**

According to District Government KPK Rules of Business 2015, Second Schedule Section-1(d) (i) that Planning and Development Section of Deputy Commissioner will be responsible for preparation, implementation, monitoring

and evaluation of District Annual Development Program in co-ordination with District Offices.

Deputy Commissioner, Kohistan Lower failed to disburse an amount of Rs.28,180,184 during the financial year 2020-21. The amount was lying unutilized till 30<sup>th</sup> June 2021.

Non utilization of relief funds occurred due to lack of interest and weak internal controls, which caused depriving the community from the benefits of the funds.

When pointed out in July 2021, management stated that the funds will be utilized Reply was not tenable as the no report was provided for appropriate action to Audit

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends to fix responsibility for action against the person(s) at fault.

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

#### **2.5.3.4 Non-utilization of funds -Rs.40.359 million**

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

District Education Officer (Male/Female) Kohistan Lower did not utilize Conditional Grant of Rs.40,359,000 million in schools during 2020-21. Detail is as under:

S.No	Particulars	Budget	Expenditure	Savings
1.	Conditional Grant	29,669,000	5,230,000	24,439,000
2.	Conditional Grant	24,920,000	9,000,000	15,920,000
<b>Total:</b>				<b>40,359,000</b>

The lapse occurred due to weak internal controls which resulted in non-utilization of funds.

When pointed out in 8/2021, management stated that the funds will be utilized accordingly. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in October 2021, however, meeting of DAC could not be convened till finalization of this report.

Audit desires justification and the appropriate action under intimation to Audit.

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

## **CHAPTER-3**

### **Tehsil Municipal Administration**

#### **3.1 Introduction**

District Kohistan Lower has two Tehsils i.e. Kohistan Lower 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 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, regulate affixing of sign-boards and advertisements;
- (d) Financial management of the Tehsil such as, Preparation of budget and annual municipal development programmes, 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 data base and information system on services in the Tehsil municipal record and archives and provide 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 Nos	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1.	Formations	01	01	113.719	Nil

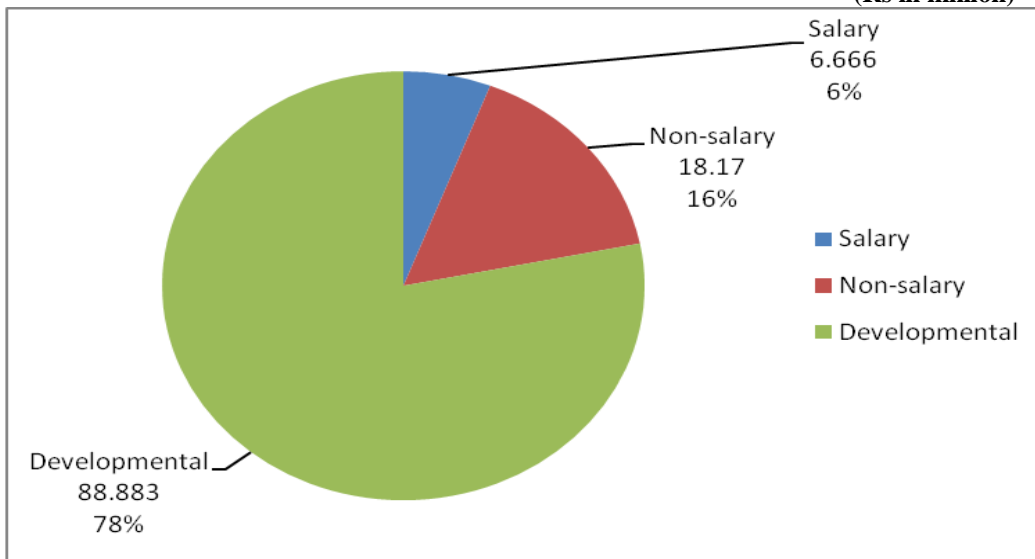
### 3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

TMAs				
2020-21	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	15.925	6.666	(9.259)	58.14
Non-salary	62.129	18.170	(43.958)	70.75
Developmental	90.361	88.883	(1.478)	1.64
<b>Total:</b>	<b>168.415</b>	<b>113.719</b>	<b>(54.696)</b>	<b>32.48</b>
<b>Receipts:</b>	0	0	0	0

### EXPENDITURE 2020-21

(Rs in million)



The savings of Rs. 113.719 million indicates inefficiency of the Tehsil Municipal Administrations to utilize the amount allocated.

### 3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 222.079 million were raised in this audit report. This amount also includes recoverable of Rs. 8.813 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

		(Rs. in million)
S. No.	Classification	Amount (Rs.)
1	<b>Irregularities</b>	
B.	Procurement related irregularities	222.079
<b>Total</b>		<b>222.079</b>

### 3.4 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:

Sr. No.	Audit Year	TAC meeting
1.	2002-03	N/A
2.	2003-04	N/A
3.	2005-06	N/A
4.	2006-07	N/A
5.	2007-08	N/A
6.	2008-09	N/A
7.	2009-10	N/A
8	2010-11	N/A
9	2011-12	N/A
10	2012-13	N/A
11	2013-14	N/A
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

#### B. Procurement related irregularities

##### 3.5.1.1 Non-deduction of Income Tax –Rs. 8.813 million

Notification No. SO(Dev-II)/FD/12-6/2012-13 dated Peshawar the 20th June, 2013 of Finance Department, Government of Khyber Pakhtunkhwa provides, “It has been observed that the cost estimate of those developmental schemes which fall in the tax exempted area like PATA are also framed on the same CSR without adjustment of non-deductible income tax in those areas. The payment to contractors on CSR basis with inbuilt provision of Income Tax without adjustment in their invoices is overpayment by the amount equal to deductible Income Tax”.

Tehsil Municipal Officer Pattan incurred expenditure of Rs.117,514,786 on developmental schemes during 2020-21. However, income tax @ 7.5% amounting to Rs.8,813,608 was neither deducted nor adjusted as per detail below.

S.No	Particulars	Number of schemes	Expenditure Rs.	Income tax Rs.
1.	District ADP	61	40,235,660	3,017,674
2.	PFC	10	55,885,000	4,191,375
3.	Least developed district Uplift programme	21	21,394,126	1,604,559
<b>Total:</b>			<b>117,514,786</b>	<b>8,813,608</b>

The lapse occurred due to weak internal controls, which resulted in non-deduction of income tax.

When reported in November, 2021, management stated that, detail reply will be furnished after verification of record. The reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening of DAC meeting was made in December 2021, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate recovery and action against person(s) at fault besides under intimation to audit.

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

### **3.5.1.2 Unauthentic expenditure on account of developmental schemes –Rs. 41.985 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.41,985,658 on various developmental schemes during FY 2020-21. Detail is given at annexure-04.

However, following shortcomings were noticed;

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 developmental scheme was available.

The lapse occurred due to weak internal control which resulted in un-authentic expenditure.

When pointed out in November, 2021, the management stated that, detail reply would be furnished after verification of record. The reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening of DAC meeting was made in December 2021, however, meeting of the DAC could not be convened till finalization of this report.

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

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



### 3.5.1.3 Non-execution of developmental schemes –Rs.2.70 million

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

Tehsil Municipal Officer Pattan, District Lower Kohistan awarded two developmental schemes amounting to Rs.2,700,000 to contractors in June 2020. However, the contractors did not start the works till date of audit i.e. November 2021. The department neither cancelled the contracts nor took actions against the contractors resulting in loss to Government. Detail is given as under:

S.No	Name of scheme	Date of work order	Amount
1.	Package No 4 Jijal	09-06-2020	1,350,000
2.	Package No 3 Bankad	09-06-2020	1,350,000
<b>Total</b>			<b>2,700,000</b>

Irregularity occurred due to weak internal controls, which deprived the public from the benefits of the schemes and loss to Government.

When reported in November, 2021, management stated that, the schemes were not started due to site dispute, however, efforts are being made to resolve the issue and execute the developmental schemes. The reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening of DAC meeting was made in December 2021, however, meeting of DAC could not be convened till finalization of this report.

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

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

### 3.5.1.4 Irregular award of schemes without proper agreements worth –Rs. 6.00 million

According to Para 89 (c) of CPWD “ where work or the supply of material to be given out on contract, the agreement with the contractor selected must be in writing and should be precisely and defiantly expressed, it should state the quantity and quality of the work to be done, the specifications to be complied with, the time within which the work is to be completed, the conditions to be observed, the security to be lodged, and the terms upon which the payments will

be made and penalties exacted, with any provision necessary for safeguarding the property entrusted to the contractor”.

Tehsil Municipal Officer Pattan, District Lower Kohistan awarded two developmental works amounting to Rs.6,000,000 during the FY2020-21 without executing proper agreements with the contractors. Detail is given below:

S.No	Name of Scheme	Cost (Rs.)
1.	Rehabilitation of Keyal valley Road, package No.6	3,000,000
2.	Rehabilitation of Keyal valley Road, package No.16	3,000,000
<b>Total</b>		<b>6,000,000</b>

The lapse occurred due to weak internal controls, which resulted in irregular award of schemes without executing proper agreements.

When reported in November 2021, management stated that, notices have been served to the contractors concerned for signing the agreements. The reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in December 2021, however meeting of DAC could not be convened till finalization of this report.

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

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

#### **3.5.1.5 Non-utilization of funds –Rs.62.581 million**

According to Finance Department No. BO(PFC-III)/FD/TMA/ADP/2016-17, that the amount shall be utilized only for developmental schemes/activities in accordance with guide line issued by P & D department and observance of all codal formalities.

S/No. iv of the guidelines/modalities for district development funds released under PFC circulated vide No. Director (LG) district ADP 2015 dated Peshawar, the 28<sup>th</sup> January, 2015 provides, that all the schemes shall be completed within the same financial year.

An amount of Rs.162,581,881 was lying unspent in PLA account of Tehsil Municipal Officer Pattan during the FY 2020-21. It was observed that the amount was lying unspent without any cogent reason/justification. The

inhabitants of the locality were deprived of the benefits for which the amount was allocated.

The lapse occurred due to weak internal and administrative controls which resulted in non-utilization of fund.

When reported in November, 2021, management stated that, due to non-conduction of local government elections, the funds were not utilized. The reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in December 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibilities for non-utilization of funds under intimation to audit.

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

## ANNEXURES

### Annexure-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-Rs 480,060 million and non-recovery of penalty-Rs 0.036 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	ADLGE& RDD	Non deduction of income tax	0.045
11.	02		Irregular expenditure on account of POL without maintaining POL Log Book and History sheet	0.300
12.	03		Doubtful expenditure on account of Rent of Building.	0.120
13.	04		Non-conversion of current bank account into PLS mode	0.000
14.	02	TMO Pattan	Unauthorized expenditure without material testing	3.576
15.	03		Irregular developmental expenditure without TS	7.692
16.	04		Loss to government due to non-conversion of current accounts into PLS	0.000
17.	08		Loss to Government due to non-transfer of Octroi share	0.559
			<b>Total:</b>	<b>26.224</b>

**Annex-02****Para 2.5.1.2****Table – A:**

<b>DDO code</b>	<b>Head of Account</b>	<b>Amount</b>
KO-6058 RHCs	Incentive allowance	0
-	Rural Compensatory allowance	21,900
KO6057 BHUs	Incentive allowance	704,000
-	Rural Compensatory allowance	99,000
KO6059 THQ	Incentive allowance	56,000
-	Rural Compensatory allowance	52,600
KO 6020 admin	Incentive allowance	8,000
-	Rural Compensatory allowance	20,700
<b>Total:</b>		<b>962,200</b>

**Table – B OPD not recovered:**

<b>S.No</b>	<b>Facility Name</b>	<b>Collection for the month of</b>	<b>OPD receipt Rs</b>
1	BHU Kayal	4,5,6/2020	17,000
2	BHU MujGali	7/20to6/21	25,040
3.	BHU Mandraza	7/20to6/21	20,000
4	RHC Ranolia	6/21	20,000
5	BHU Dubair	4,5,6/21	12,760
6.	BHU Bankad	4,5&6/2021	16450
<b>Total :</b>			<b>111,250</b>
<b>Table A</b>			<b>962,200</b>
<b>Table B</b>			<b>111,250</b>
<b>G Total</b>			<b>1,073,450</b>

**Annex-03**  
**Para 2.5.1.4**

S. No	Pers.no.	Name of Employee	Designation	Total (Rs)
1.	00398941	TahiraBibi	PST	1,220,858
2.	00388948	BibiRuzina	PST	1,183,413
3.	00374897	Sonia Bibi	PST	1,220,858
4.	00374900	SadiaBibi	PST	1,220,858
5.	00405509	RabiaBibi	PST	1,264,044
6.	00388838	Nabila Qureshi	PST	1,505,665
7.	00388839	Rehanashamil	PST	1,505,665
8.	00388956	PeghlooBibi	PST	1,211,421
9.	00332359	EramBibi	PST(GGPS Ser) arrear	613,813
10.s	00339843	IrumBibi	PST(GGPS Amba)	601,813
11.	00374900	SadiaBibi	PST(GGPS Kayal village)	273,320
12.	00552813	ShahilaBibi	PST	481,230
<b>Total:</b>				<b>12,302,958</b>

**Annex-04**  
**Para 3.5.1.2**

S.No	Name of Scheme	Release	Expenditure (Rs)
1	Provision of Solar panels/poles facilities for THQ Pattan.	2.591	1,750,000
2	Dwss Gail to Jambaila	1.35	695,864
3	WSS Qala to Village Khas	1.35	566,462
4	WSS Haji MirdadGalgan	1.35	699,601
5	WSS Usool	1.35	690,611
6	WSS Jaag Masjid	1.35	677,265
7	WSS Jareen Said Rahim	0.24	87,756
8	WSS Abdul Kabir Abad	0.25	168,711
9	WSS Haji Sherdad Abad	0.7	394,070
10	WSS MolviGuldad Abad	0.4	200,075
11	WSS Village Saprana Amir shah Abad	0.65	274,718
12	WSS MankharMahabikkhel Abad	0.45	242,760
13	WSS BounteyalBarbanda Ahsan Abad	0.1	55,953
14	WSS Choor toward Aziz Abad	0.1	55,953
15	KothalJafar Shah Abad	1.25	965,062
16	Protection Band Jamia Masjid Portion(I)	0.5	258,577
17	Protection Band Bar KelyengerKhail& carpenter	0.5	151,781
18	Protection Band at Goya Khel Banda	0.5	188,793
19	Protection Band BanilShagai Portion-(I)	0.5	205,826
20	Protection Band at BanilShagai Portion (II)	0.5	205,826
21	Protection Band Sere KharGuldad Abad	0.5	209,565
22	Protection Band Jamia Masjid Portion (II)	0.5	258,577
23	Protection Band at sach Haji Siraj Abad	0.5	141,652
24	Protection Wall at Abu Bakar Colony Chakai	1	489,034
25	Protection Band KuzKely near Adda	1	188,793
26	Construction of link road Segayoun	1.5	935,658
27	Rehabilitation of Kandow Road Bankad	1	1,021,407
28	Construction of footh path PCC SholgraBankad	0.5	459,278
29	WSS KuzMoreenBankad	0.25	194,375
30	WSS at BailaZumaKhailBankad	0.25	138,096
31	Widening/PCC road Bazar to DhoopJijal	2	2,389,748
32	Ranolia KK Ranolia near Adda portion, I &II	1	945,675
33	Rehabilitation of Dubair Valley Road	5	4,055,473
34	Rehabilitation of KeyalVally Road	1.5	1,238,276

35	Rehabilitation of Chawadara road Pattan	1.5	1,333,239
36	Construction / Rehabilitation of Semodara Road	1.5	1,381,047
37	Installation of solar poles at GDC Pattan DHQ Pattan Road	3	1,552,302
38	Construction of Annexi at ADC/AC House at Pattan colony	7	4,141,472
39	Solar Panels/ Poles at Pattan Colony Road	1.5	679,134
40	Installation of solar Panels at Pattan Upper Bazar	3	1,532,954
41	Foot Path Sholgara to Bar DehriBankad	2.166	594,125
42	Construction of Shungyal road	2	509,390
43	Construction of Shalki Road	2	658,824
44	PCC Road at Jijal	2.166	1,191,784
45	Const of P/Band Jamia Masjid MankharMahabikkhel	0.6	295,918
46	Renovation AC/DC House pattankohistan lower phase I	1.5	2,077,330
47	Repair Renovation of District Administration Residences AC DC House Phase II	6.48	4,836,868
<b>Total:</b>			<b>41,985,658</b>