



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

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
AD LGE &RDD	Assistant Director Local Government Elections & Rural Development Department
ADC	Additional Deputy Commissioner
ADP	Annual Developmental Program
AIR	Audit and Inspection Report
APPM	Accounting Policy and Procedure Manual
BHUs	Basic Health Units
BOK	Bank of Khyber
BPS	Basic Pay Scale
CD	Civil Dispensary
DAC	District Accounts Committee
DC	Deputy Commissioner
DDEO	Deputy District Education Officer
DDO	Drawing and Disbursing Officer
DEO	District Education officer
DG	Director General
DHO	District Health Officer
DO	District Officer
DPC	Departmental Promotion Committee
E&D	Efficiency and Discipline
ECG	Electrocardiography
EPI	Expanded Program on Immunization
FR	Fundamental Rules
FY	Financial Year
GER	Gross Enrollment Rate
GHS	Government High School
GPS	Girls Primary School
HRA	House Rent Allowance
IMU	Independent Monitoring Unit
INTOSAI	International Organization of Supreme Audit Institutions
KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
Lab	Laboratory

LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
NER	Net Enrollment Rate
NOC	Non-Objection Certification
NWFP	North West Frontier Province
OPD	Outpatient Department
OT	Operation Theater
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-I
PLS	Profit & Loss Sharing
PTC	Parent Teacher Council
RDA	Regional Directorate of Audit
RHC	Rural Health Center
SDEO	Sub Divisional Education Officer
SOP	Standard Operation Producer
TAC	Tehsil Accounts Committee
TB	Tuberculosis
TMA _s	Town Municipal Administrations
TMO	Town Municipal Officer
TO	Treasury Officer
TT	Tetanus Toxoid
UC	Union Council
VCs/NCs	Village Councils and Neighborhoods 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 Mohmand 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 departments did not submit written replies till finalization of this report. DAC meetings were also not convened despite repeated 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 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) Peshawar on behalf of the DG Audit District Government, Khyber Pakhtunkhwa carried out the audit of Local Government of five Districts namely; Peshawar, Nowshera, Charsadda, Khyber and Mohmand.

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 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 08 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are three Tehsils administrations in district. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer.

a. Scope of Audit

This office is mandated to conduct audit of 57 formations working under 05 PAOs. Total expenditure and receipts¹ of these formations were Rs.2,608.30 million and nil, respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 08 formations of 5 PAOs having a total expenditure of Rs. 1,600.70

¹ District Government has no receipts

million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 61.37% of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 3 formations of 3 PAOs having a total receipt of nil for the financial year 2020-21. In terms of percentage, the audit coverage for receipt is not calculable of auditable receipt.

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.

b. Recoveries at the Instance of Audit

As a result of audit, recovery of Rs. 35.422 million was pointed out in this report. No recovery was effected till finalization of this reported.

c. Audit Methodology

Audit was conducted according to INTOSI guidelines for Compliance Audit and Financial Audit Manual of AGP.

Audit procedure employed to obtain evidence were inspection, analytical procedures, observations and computation.

d. Audit Impact

A recovery of Rs.35.422 million was pointed out by audit, however positive audit impact depends on the management's willingness to implement an internal control framework and the recommendations of audit.

e. Comments on Internal Control and Internal Audit department

Internal control is 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 control are given below:

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

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

Accounts were not reconciled with the DAO by TMAs. 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 Rs.45.506 million.¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors – Rs. 55.900 million².
- iii. Unverified expenditure on account of pay and allowances – Rs 134.762 million³
- iv. HR/Employees related irregularities were noticed in 07 cases amounting to Rs. 69.79 million.⁴
- v. Procurement related irregularities were noticed in 07cases amounting to Rs.138.012 million.⁵
- vi. Issues in management of accounts with commercial banks were noted in 05 cases amounting to Rs. 61.007million.⁶
- vii. Value for money & Service delivery issues were noticed in 02 cases amounting to Rs. 15.77million⁷.
- viii. Others, including cases of accidents, negligence etc. were noticed in 06cases amounting to Rs. 343.33 million⁸.

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

¹Para 1.2.1

²Para 1.2.2

³Para 1.2.3

⁴ Para 2.5.1.1 to 2.5.1.5 & 3.5.1.1 to 3.5.1.2

⁵ Para 2.5.1.6 to 2.5.1.10, 3.5.1.3 to 3.5.1.4 & 4.5.1.1 to 4.5.1.2

⁶ Para 2.5.1.11 to 2.5.1.13, 4.5.1.3 & 4.5.1.3 to 4.5.1.4

⁷ Para 2.5.2.1 to 2.5.2.2

⁸ Para 2.5.3.1 to 2.5.3.4 & 4.5.2.1 to 4.5.2.2

g. Recommendations

- i. TMAs accounts need to be consolidated at DAO.
- ii. 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.
- iii. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- iv. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.
- v. 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, Khyber Pakhtunkhwa issued on 4th 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 their respective Nazimeen as envisaged under Local Government Act, 2013, till the instillations of newly elected Local Governments. In the light of LGA 2013, District 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 also its Principal Accounting Officer. Moreover, Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District, funds amounting to Rs. 2,935.16 million were allocated to 57 formations working under 5 PAOs. Out of which, expenditure of Rs. 2,608.30 million were made resulting into saving of Rs. 326.86 million. No receipts were collected through these formations during the financial year 2020-21. Audit coverage relating to expenditure for the current audit year comprises 8 formations of 05 PAOs having a total expenditure of Rs.1600.70 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 61.37% of auditable expenditure. Similarly, audit coverage for receipts is nil.

(Rs. in million)

2020-21	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	Expenditure audited	%age
Salary	2,591.11	2,372.20	-218.92	1,600.70	61.36935
Non salary	305.78	197.86	-107.92		
Development	38.27	38.24	-0.03		
Total	2,935.16	2,608.30	326.86	1,600.70	61.36935

According to Section 36 (3) of Local Government Act 2013, the District Account Officer was required to consolidate accounts of the Local Government on quarterly and annual basis. However, District Accounts Officer, did not

reflect Rs. 23.322 million into the consolidated financial statement of Local Government.

District Government, 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, as required under section 18 of LGA 2013. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, 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 the District Government was yet another area it could not address as required under section 38 of the LGA, 2013.

The Local government provided services in the following sectors:

Education

The education sector is one of the major sectors devolved at district level. Statistics show that there are 511 primary, 81 middle, 49 secondary and higher secondary schools in District. The estimated Students Teacher Ratio is 39:1 at primary, 16:1 at middle, 9:1 at secondary and 3:1 at the level of higher secondary schools. District literacy rate is 27.9, the Gross Enrollment Rate (GER) is 46% and the Net Enrollment Rate (NER) is 38% at the primary level. On budgetary front, the District Education office, succeeded in spending 100% of District ADP and 100% of non-salary budgets.

District Education Offices in enrolled 60,952 kids in total, out of which DEO (male) and DEO (female) enrolled 46,945 and 17,755 children respectively. Similarly, annual average of teachers and student's attendance rates as per Independent Monitoring Unit (IMU) data were approximately 67% and 67%, respectively. Furthermore, 61.3% schools in district were provided with all basic

facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO, and SDEOs were only 44% against the assigned targets.

Health

Health is another important sector of District with a total of 58 health facilities spread across the district, among which 10 are urban while the rest are rural based. Their further break-up is 45 BHUs, 07 CDs, 02 THQ Hospitals, 04 RHC and 01 Category-D hospital with the total catchment area population of approximately 466,984 (approx.) as per survey carried out by Health department in 2016.

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, 4,762 babies were born in primary and secondary health facilities. Out of them, 23 infant and 1 maternal death were recorded. Lab investigations and diagnostic facilities were also fully utilized as 51303 lab tests, 7280 X-rays, and 13559 ultrasounds were done in both primary and secondary health facilities in district. Figures of immunization from EPI register are also very impressive as 5505 pregnant women received TT-2 vaccines, 19993 kids under 12 months received full immunization, 21252 children under 12 months received 1st measles vaccines and 21252 kids under 12 received 3rd pentavalent vaccine. 7209 families were provided family planning services as evident from FP register. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients’ treatment and other lab investigations etc.

Social Welfare

In Social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its

ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There was no Dar-ul-Kafalas for beggars or rehabilitation centers for drug addicts in district. However, some vocational and industrial trainings were provided by the Social Welfare Department. Keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Tehsil Municipal Administrations, District did not fulfill some primary requirements envisioned as essential component of 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, Tehsil 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, 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. 45.506 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 Mohmand for the financial year 2020-21, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate them into the quarterly and annual accounts of the district, both government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs 22.184 million and Rs.23.322 million respectively, of the TMAs are not reflected in the 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. 55.900 million

According to 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 states 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 Mohmand, paid Rs. 55.900 million to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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 payment on account of arrears of Pay and allowances – Rs.134.762 million

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

During certification audit of Mohmand for the financial year 2020-21, while analyzing HR data it was noticed that arrears of pay and allowances of Rs.134.762 million was paid, however, local office could not produce supporting documents for verification to audit.

The lapse occurred due to weak internal controls, which resulted in 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 Mohmand

2.1 Introduction

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

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

(1) The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.

(2) Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.

(3) The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

Audit profile of the District Government Mohmand

(Rs in million)

S.No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue/ Receipts audited FY 2020-21
1.	Formations	07	04	1,531.615	-

2.2 Comments on Budget and Expenditure (Variance Analysis)

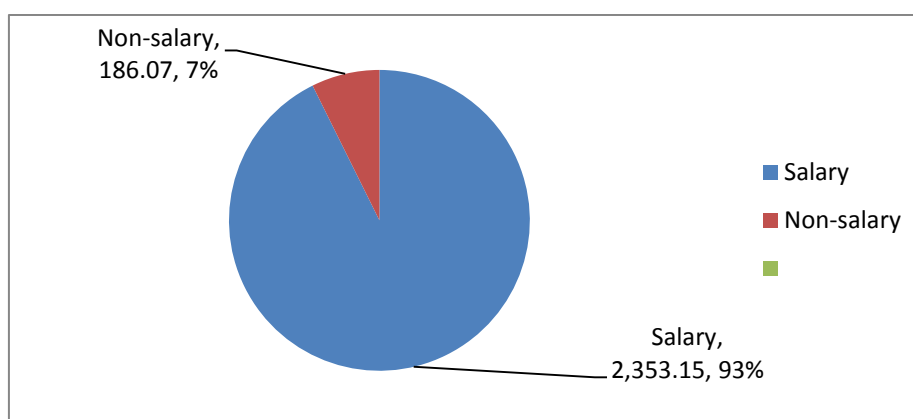
(Rs in million)

2020-21	Budget	Actual Expenditure/ Receipts	Excess (+)/ Saving (-)	%age Excess/Saving
Salary	2,555.992	2,353.146	(202.846)	7.9
Non-salary	197.011	186.070	(10.941)	5.6
Development	0.000	0.000	0.000	0.0
Total	2,714.734	2,500.976	(213.758)	7.9
Receipt	0	0	-	-

The savings of Rs 213.758 million indicates weakness in the capacity of District Government Departments to utilize the allocated budget.

EXPENDITURE 2020-21

(Rs. in million)



2.3 Classified Summary of Audit observations

Audit observations amounting to Rs. 538.918 million were raised as a result of this audit. This amount also included recoverable of Rs. 12.921 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount
1	Irregularities	-
A	HR/Employees related irregularities	69.79
B	Procurement related irregularities	84.57
C	Management of Accounts with commercial bank	25.458
2	Value for money and service delivery issues	15.77
3	Others, including cases of accidents, negligence etc.	343.33
Total		538.918

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

The audit reports pertaining to Audit Year 2020-21 has been submitted to the Governor of Khyber Pakhtunkhwa. However, ZAC meeting has not been convened yet.

S#	Audit Year	ZAC meeting
1	2020-21	Not Convened

2.5 AUDIT PARAS

2.5.1 Irregularities

A. Human Resource related irregularities

2.5.1.1 Non deduction of House Rent Allowance-Rs-1.965 million

According to Rule FR 45(c) the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of house Rent Allowance.

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

Office of District Health Officer, District Mohmand did not deduct House Rent Allowance worth Rs.1,965,168 from the employees of designated Bungalows and Quarters during the Financial year 2020-21. Detail attached as Annex-2.

The lapse occurred due to weak financial controls which resulted in loss to public exchequer.

When pointed out in July 2021, management did not reply.

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

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

AIR Para No. 06(2020-21)

2.5.1.2 Irregular payment of Pay and Allowances through DDO – Rs.35.707 million

According to Rule-157 of Treasury Rules Vol-I the cheques for more than Rs. 200/- drawn in favor of local bodies, firms, private persons or Government servants (in respect of their personal Claims) shall be crossed “Payees A/C only”. In this regard the Accountant General Office and all other concerned have also

issued instructions for payment of pay and allowances to Govt. employees through their bank accounts only.

Para 4.6.3.1 of APPM requires that the normal method of payment of monthly salaries of all government employees shall be by credit transfer directly to a bank account nominated by the employee.

Office of the District Education (Male & Female), District Mohmand, paid Rs. 35,706,510 on account of Pay & Allowances to employees through DDO instead of direct credit advice to their respective bank accounts during FY 2020-21. Moreover, Actual Payee's Receipts were also not available. Details are attached as Annex-3.

Payment of pay and allowances through DDO occurred due to weak financial controls which resulted in unverified expenditure.

When pointed out in July 2021, management did not reply.

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

Audit recommends payment of pay and allowances through direct credit advice instead of DDOs and action against the person(s) at fault.

AIR Para No. 14/2020-21

2.5.1.3 Unauthorized payment of Health Professional Allowance to LHV- Rs. 3.600 million

According to Govt of Khyber Pakhtunkhwa Finance Department Notification No. FD (SOSR-II) 8-18/2015-16. Health Professional Allowance is allowed to Doctors & Paramedics & paramedic is defined as "Paramedic is healthcare professional who responds to emergency calls for medical help outside of hospital". Paramedics mainly work as part of the emergency medical service (EMS), most often in ambulances.

Office of DHO paid Rs 3,600,000 on account of Health Professional Allowance to LHVs/LHWs during FY 2020-21. However, LHVs/LHWs did not fall in the definition of paramedics and were not entitled for Health Professional Allowance. Detail is attached as Annex-4.

The lapse occurred due to weak financial controls which resulted in to loss to government.

When pointed out in July 2021, management did not reply.

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

Audit recommends recovery of unauthorized payment of HPA to LHWs and its further stoppage besides action against the person(s) at fault.

AIR Para No. 16(2020-21)

2.5.1.4 Irregular payment of salaries of contingent paid staff – Rs.5.677 million

According to Para 4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees shall be, by credit transfer direct to a bank account nominated by the employee. According to Rule 293 of CTR payment to daily wages staff should be made on muster roll daily certified by Drawing & Disbursing Officer to the effect that the labor were actually entertained and paid.

According to Rule-157 of Treasury Rules Vol-I the cheques for more than Rs. 200/- drawn in favor of local bodies, firms, private persons or Government servants (in respect of their personal claims) shall be crossed “Payees A/C only”. In this regard the Accountant General Office and all other concerned have also issued instructions for payment of pay and allowances to Govt. employees through their bank accounts only.

Office of Deputy Commissioner withdrew Rs. 5,677,250 on account of salaries of contingent-paid staff hired for Governor Model School Ghallanai & Muhammad Gutt through DDO and deposited in the designated bank account during FY 2020-21. Later on, cheques were issued in the name of Principals who withdrew the amount from bank and disbursed salaries in cash instead of direct credit/transfer to bank accounts of the employees. Moreover, acquaintance roll was also not available on record.

Payment of pay and allowances through DDO occurred due to weak financial controls which resulted in unverified expenditure.

When pointed out in July 2021, management stated that payment was made to Principal through cross cheque for onward disbursement of salaries. Reply was not satisfactory as payment was required to be made through direct credit system or crossed cheques in the names of employees.

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

Audit recommends payment of pay and allowances through direct credit advice instead of DDOs and action against the person(s) at fault.

AIR Para No. 02(2020-21)

2.5.1.5 Irregular payment of Pay & Allowances through DDO - Rs.22.837 million

As per Treasury Rule 57-2 payment should be made through bank draft or cross cheque instead of cash payment if the amount of payment is above Rs. 500.

According to Finance Department letter No.FA/FD/1-14/2007/Salaries dated 10/05/2007, “Salaries of all Provincial & District Government Employees in NWFP shall be disbursed in the manner, prescribed by the Auditor General of Pakistan in para 4-6-3 of Accounting Policies & Procedures Manual (APPM) of New Accounting Model by direct credit transfer to the employees nominated bank accounts”.

Office of District Health Officer paid Rs.22,837,300 on account pay & allowances to different employees during the FY 2020-21. However, the amount was paid through DDO instead of direct credit system to the bank accounts of the employees in violation of rules. Detail is as under:

S#	Cheque no.	Date	Amount (Rs)
1.	189438	22.10.2020	8,665,700
2.	190182	02.03.2021	4,581,600
3.	131519	23.06.2021	9,590,000
		Total	22,837,300

Payment of pay and allowances through DDO occurred due to weak financial controls which resulted in unverified expenditure.

When pointed out in July 2021, management did not reply.

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

Audit recommends payment of pay and allowances through direct credit advice instead of DDOs and action against the person(s) at fault.

AIR Para No. 06(2020-21)

B. Procurement related irregularities

2.5.1.6 Irregular expenditure on purchase of IT equipment-Rs.1.760 million

According to Government of Khyber Pakhtunkhwa, E&SED Notification No. SO (B&A) 1-11/08/PFC/Repairs dated 14.03.2014, Deputy Commissioner concerned is Chairman of purchase committee.

As per Para 154 of General Financial Rules,” an inventory of the dead stock should be maintained in all Government offices in a form prescribed by competent authority, showing the number received, the number disposed of (by transfer, sale loss etc), and the balance in hand for each kind of article. According to Para 159 and 160 of GFR read with Section 39 of KP LGA 2013, a physical verification of all stores should be made at least once in every year under rules prescribed by competent authority. A certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such verification is carried out.

Office of the District Education paid an amount of Rs. 1,760,000 to M/S Ocean Traders for supply of IT Equipment during FY 2020-21. The following irregularities were noticed:

- i. No entry in stock register was made.
- ii. No report of technical committee was available on record.
- iii. Sanction from the Deputy Commissioner, being the chairman purchase committee was also not obtained.

Irregular expenditure on purchase of IT equipment occurred due to weak financial controls which resulted in unverified procurement.

When pointed out in August 2021, management did not reply.

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

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

AIR Para No. 16(2020-21)

2.5.1.7 Irregular expenditure on purchase of medicine - Rs 10.00 million

According to Directorate General Health Services, Government of Khyber Pakhtunkhwa letter no. 191-200/MCC dated 17.02.2016, Clause 06 of Medicine Coordination Committee (MCC), the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis. As per Clause G, Payment shall not be released to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC.

Office of DHO incurred an expenditure of Rs 10,000,000 on account of purchase of medicines and drugs during the FY 2020-21. The following irregularities were noticed:

- i. Payment was made without clearance of samples of medicines from Government Drug Testing Laboratory (DTL).
- ii. Quarterly report regarding clinical efficiency of brand of medicine was not submitted to MCC, which put to potential risk the Government interest and general public as well.
- iii. Payment was made to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC.

The lapse occurred due to weak financial management which resulted irregular expenditure on procurement of medicine.

When pointed out in July 2021, management did not reply.

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

Audit recommends that the requisite reports may be obtained from quarters concerned besides action against the person(s) at fault.

AIR Para No. 06(2020-21)

2.5.1.8 Non supply of medicines - Rs 1.523 million

According to serial 22 of the terms and conditions of standard contract deed under MCC Rules, the supply of goods ordered under this agreement shall be completed within one month by the supplier after receipts of the supply orders from the purchasing entity.

Office of District Health Officer placed supply orders for Rs. 1,522,904 for supply of medicine during FY 2020-21. However, supplies could not be made till the date of audit i.e July 2021. The local office was required to ensure that supply of medicine was made in time and initiate appropriate action against the supplier in case of failure to provide medicine within stipulated time. Detail of unsupplied medicine is given below: -

S.No	Supplier	Medicine	Supply order number	Date	Amount (Rs)
1	Shaigan Pharma	Fusidic Acid oint 15mg	4423	15.06.2021	820,000
2	-do-	Permethrin lotion	-do-	-do-	2,904
3	Mactor Karachi	Syp Amoxiciline 125mg	4420	17.06.2021	700,000
Total					1,522,904

Non-supply of medicines occurred due to weak internal control resulting in non-availability of medicine for community in health facilities.

When pointed out in August 2021, management did not reply.

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

Audit recommends immediate supply of medicine and action against the person(s) at fault.

AIR Para No. 01(2020-21)

2.5.1.9 Non-supply of furniture-Rs. 60.291 million

According to supply order No. 1090 dated 28.01.2021 the supply was required to be completed up to June 01, 2021.

Rule 379 of FTR Vol-I, prohibits the drawl of money from Government treasury in advance of supply.

In the office of District Education (Male & Female), Rs. 60,291,081 were spent on account of purchase of furniture through open tendering system during

the FY 2020-21. However, furniture was not supplied till date of audit in August 2021, despite advance payments. Detail is given at Annex-5.

The lapse occurred due to non-observance of rules which resulted in blockage of government funds.

When pointed out in August 2021, management did not reply.

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

Audit recommends early supply of furniture besides action against the person(s) at fault.

AIR Para No. 03(2020-21)

2.5.1.10 Non-supply of Science Lab equipment-Rs. 11.00 million

According to supply order No. 1146 dated 02.02.2021, the supply was required to be completed up to June 01, 2021. According to Government of Khyber Pakhtunkhwa, E&SED Notification no. SO (B&A) 1-11/08/PFC/Repairs dated 14.03.2014, Deputy Commissioner concerned is Chairman of purchase committee.

Rule 379 of FTR Vol-I, prohibits the drawl of money from Government treasury in advance of supply.

In the office of District Education (Male &Female) Rs. 11,000,000 were spent on account of purchase of Science Lab Equipment during FY2020-21. However, Science Lab Equipment was not supplied till date of audit in August 2021, despite advance payment.

Non-supply of Science Lab equipment occurred due to weak financial controls which resulted in blockage of funds.

Audit recommends early supply of Science Lab equipment and disciplinary action against the persons at fault besides regularization by Finance Department and recovery of losses.

AIR Para No. 05(2020-21)

C. Management of Accounts with Commercial Banks

2.5.1.11 Non-deposit of bank profit into government treasury-Rs.5.596 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10th February 2014, Khyber Pakhtunkhwa Finance Department has time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/ Semi-Autonomous Bodies/Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

Office of District Education (Male & Female) earned profit of Rs.5,596,871 on the public funds placed in designated bank account during FY 2020-21. However, the same was retained in the bank till the date of audit (July, 2021) and not deposited into the Government treasury. Details are given below:

S. No.	Name of office	Profit earned (Rs.)
1	Deputy Commissioner	3,388,282
2	District Education Officer (Male & Female)	2,208,589
Total		5,596,871

Non-depositing of profit into Government treasury occurred due to weak financial control and violation of rules which resulted in loss to the Government.

When pointed out in July 2021, management stated that the profit would be calculated and deposited into Government treasury. However, no progress was shown till finalization of this report.

Request for convening DAC meeting was made in August 2021. No DAC meeting was held till date.

Audit recommends immediate depositing of the profit into Government treasury and action against the person(s) at fault.

AIR Para No. 03& 01(2020-21)

2.5.1.12 Non conversion of bank accounts into PLS mode- Rs. 1.88 million

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

Office of Deputy Commissioner, maintained two designated bank accounts during FY 2020-21. However, the local office maintained these bank accounts in current mode instead of converting into PLS mode resulting in loss of Rs. 1,879,907 (approximate profit). Moreover, the amount remained idle in the bank which has depreciated its value with the passage of time. Details are provided below:

S#	Name of Bank & Branch	A/c Number	Opening balance on 01.07.2020	Closing balance on 30.06.2021 (Rs)	Average balance	5% profit (approximate)
1.	MCB Ghalani	11559553410000683	18,650,312	20,748,823	19,699,568	984,978
2.	Bank of Punjab Ghallanai	6010187221500018	21,714,102	14,083,038	17,898,570	894,929
Total			40,364,414	34,831,861	37,598,138	1,879,907

Non conversion of bank accounts into PLS mode occurred due to weak internal controls which caused loss to government.

When pointed out in July 2021, management stated that the instructions have been noted for compliance.

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

Audit recommends immediate conversion of current bank accounts into PLS and action against the person(s) at fault.

AIR Para No. 02(2020-21)

**2.5.1.13 Unauthorized retention of funds in designated bank account–
Rs. 17.981 million**

According to Finance Department Khyber Pakhtunkhwa letter No. SOR.III (FD) 6-1/90/XIII dated 29.06.1991 and No. 5/24/FD/SOR-III/1983 dated 22.11.1983, no amount should be kept in any commercial bank by any Drawing and Disbursing Officer unless expressly authorized by the Finance Department. Such amount lying in commercial banks should be drawn and credited to Government immediately. Failure to comply with these instructions shall be taken seriously and stern disciplinary action will be taken.

According to rule 290 of Treasury Rules, “no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant”.

In the office of District Health Officer, it was observed that an amount of Rs. 17,981,139 was laying unspent in the designated bank of the local office as on 30.06.2021. However, neither the amount was surrendered to Government nor authorization from Finance Department was taken for paying off previous liabilities.

Unauthorized retention of funds occurred due to volition of rules which resulted in loss to Government.

When pointed out in July 2021, management stated that the record would be checked and proper reply would be submitted. However, no progress was shown till finalization of this report.

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

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

AIR Para No. 19(2020-21)

2.5.2 Value for money & Service delivery issue

2.5.2.1 Non-deposit of rent of shops into government treasury- Rs. 3.968 million

According to Rule (5) (c) of the District Govt. Budget Rules 2016, The functions of the Collecting Officer are ensuring all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

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

Office of Deputy Commissioner collected Rs. 3,967,800 as rent of shops situated in Yaka Ghund and Shabqadar during FY 2020-21. However, local office did not deposit the collected rent into government treasury till the date of Audit i.e. July 2021. Detail is given at Annex-6.

Non-deposit of rent of shops into government treasury occurred due to weak internal financial control which resulted in loss to government exchequer.

When pointed out in July 2021, management stated that the amount in question will be deposited into government treasury and shown to audit.

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

Audit recommends that the rent of shop may be deposited into government treasury besides action against the person(s) at fault.

AIR Para No. 15(2020-21)

2.5.2.2 Non-disbursement of funds on account of land compensation – Rs.11.804 million

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district

collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

Office of the Deputy Commissioner (The then Political Agent) received Rs.11,804,400 vide Cheque No. A053921 dated 09.06.2015 from Fata Development Authority for disbursement among the land owners of additional land for Marble City at Michni Tehsil Yakka Ghund. The amount was deposited in designated bank A/c No.6010106528200015 BOP Ghallanai branch. The Deputy Commissioner vide letter no. 5259/Accountant dated 24.06.2015 directed the Assistant Commissioner Lower to disburse the amount amongst the beneficiaries. However, the amount was not disbursed and later on transferred to BOK Ghalani A/C No. 3002434252 vide cheque no. 0000024598 dated 26.02.2021. The amount was still lying undisbursed in the account till July 2021.

Non-disbursement of land compensation fund occurred due to weak financial controls which resulted in blockage of fund.

When pointed out in July 2021, management stated that Land Acquisition Collector would be directed to disburse the amount immediately. The reply was not satisfactory as the fund was still lying undisbursed.

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

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

AIR Para No. 11(2020-21)

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Irregular withdrawal and credit of PTC funds– Rs. 311.498 million

According to Section 4B of the Financial Procedure for PTC issued by Finance Department, PTC funds shall be transferred /credited upfront in the bank account of the councils by the respective District Accounts Officers.

According to 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 states 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.

Office of District Education (Male/Female) withdrew PTC funds worth Rs.311,498,000 from government treasury and unauthorizedly retained in designated bank account maintained at Bank of Khyber Ghalanai Branch. Later on the funds were transferred to bank accounts of PTCs through cross cheques instead of directed credit to the bank accounts of the councils by the District Accounts Officer. Detail attached as Annex-7.

The lapse occurred due to weak financial controls which resulted in irregular withdrawal and credit of PTC funds.

When pointed out in July 2021, management stated that the record will be checked and proper reply will be submitted. However, no progress was shown till finalization of this report.

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

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

AIR Para No. 420(2020-21)

2.5.3.2 Unverified expenditures of PTC fund- Rs 18.748 million

According to PTC guidelines, PTC shall maintain complete record of receipts and payments and shall also submit copies thereof to the DEO concerned at the closer of financial year.

Office of District Education (Male &Female) transferred Rs. 18,748,000 to various schools on account of Class Room Consumables and Petty Repairs during FY 2020-21. However, administrative inspection of the utilization of fund was not carried out by the officers/committee concerned. Moreover, accounts record i.e. vouchers, cashbook and other supporting documents were not available on record.

The Irregularity occurred due to lack of internal controls and coordination which marred transparency in the utilization of funds.

Audit recommends that administrative may be carried out and the proper record maintained at DEO Office besides action against the person(s) at fault.

AIR Para No. 25(2020-21)

2.5.3.3 Irregular payment on purchase of medicine–Rs 10.00 million

According to Para H of the Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 4333-4450/DDC/DGHIS dated 27.10.2020, the purchasing entity shall submit quarterly reports regarding the clinical efficacy of the MCC approved brands of medicines, surgical disposables etc. used at their ends. In case of failure, disciplinary action may be initiated against the Incharge of purchasing entity.

Office of District Health Officer purchased medicines amounting to Rs.10,000,000 from various suppliers and issued to various health facilities in the District during FY 2020-21. However, the clinical efficacy tests were not carried out resulting in non-submission of clinical efficacy reports to the DG Health Services.

The lapse occurred due to weak internal controls, which resulted in irregular payment on purchase of medicine.

When pointed out in July 2021, management did not reply.

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

Audit recommends that clinical efficacy of medicines must be performed and reported to the higher authorities as required under the rules.

AIR Para No.1(2020-21)

2.5.3.4 Unverified expenditure on account of Polio vaccination campaign – Rs. 3.084 million

According to Deputy Commissioner letter No. 1135-38/F&P dated 26.05.2021, the DHO was directed to furnish acquaintance roll and transaction proof/record to this office, duly verified by Branch Manager of concerned Bank and District Health Officer of all the payments of increased per diem to the front-line Polio Workers involved in Polio Campaign's.

Office of Deputy Commissioner, transferred Rs.3,083,500 to District Health Officer, for payment to the polio workers during FY 2020-21. However, acquaintance roll and transaction proof /record duly verified by Branch Manager of concerned Bank and DHO were not obtained till the date of audit i-e. July 2021.

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

When pointed out in July 2021, management stated that acquaintance roll/payment proof will be obtained from DHO and shown to audit. However, no record was provided to audit till finalization of this report.

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

Audit recommends that acquaintance roll and transaction proof may be obtained from DHO besides action against the person(s) at fault.

AIR Para No. 02(2020-21)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District has three Tehsils Municipal Administrations i.e. TMA Upper, TMA Lower and TMA Baizai. Each Tehsil Office is managed by a Tehsil Municipal Officer who is further assisted by a Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation).

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

- a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action.
- b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry.
- c) Execute and manage development plans for improvement of municipal services and infrastructure.
- d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations.
- e) Enforce municipal laws, rules and bye-laws.
- f) Prevent and remove encroachments.
- g) Regulate affixing of sign-boards and advertisements.
- h) Provide, manage, operate, maintain and improve municipal services.
- i) Prepare budget, long term and annual municipal development programs.
- j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges.
- k) Collect taxes, fines and penalties provided under this Act.
- l) Organize sports, cultural, recreational events, fairs and shows.
- m) Organize cattle fairs and cattle markets.

- n) Co-ordinate and support municipal functions amongst village and neighborhood councils.
- o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof.
- p) Manage municipal properties, assets and funds.
- q) Develop and manage schemes, including site development in collaboration with district government.

Audit profile of the TMAs Mohmand

(Rs. in million)

Sr. No	Description	Total Nos	Audited	Expenditure audited FY 2020-21	Revenue/Receipts audited FY 2020-21
1.	Formations	03	03	22.186	0
	Total	03	03	22.186	0

3.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Tehsil Municipal Administrations in District for the year 2020-21 is as under:

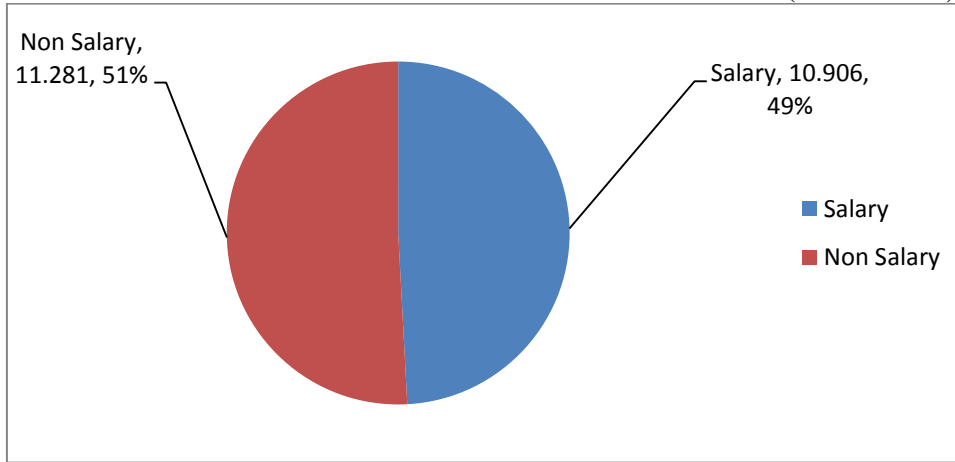
(Rs. in million)

2020-21	Budget	Expenditure	Excess/ (Saving)	%age
Salary	27.039	10.906	(16.133)	59.7
Non-salary	108.181	11.281	(96.900)	89.6
Development	0	0	0	0.0
Total	135.219	22.186	113.034	83.6
Receipts	0	0	0	0

The savings of Rs. 113.034 million indicates weakness in the capacity of these local institutions to utilize the allocated budget.

EXPENDITURE 2020-21

(Rs. in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 8.058 million were raised as a result of this audit. Summary of the audit observations classified by nature is as under.

(Rs. in million)

Sr. No.	Classification	Amount
1	Irregularities	
A	HR related irregularities	3.137
B	Procurement related irregularities	4.921
Total		8.058

3.4 Comments on the status of compliance with Tehsil Accounts Committee Directives

This is the first Audit Report on the accounts of TMAs in District after their establishment. No report submitted to Governor Khyber Pakhtunkhwa for convening TAC meeting.

3.5.1 AUDIT PARAS

3.5.2 Irregularities

A HR/Employees related irregularities

3.5.1.1 Irregular payment on account of contingent staff salaries – Rs.1.954 million

According to Para 04 of the Economy/Austerity Measures for the financial year 2018-19, circulated vide Government of Khyber Pakhtunkhwa Finance Department Letter No. BO-I/FD/5-8/2018-19/Austerity Measures dated Peshawar the 29.10.2019, no appointment of contingent paid/fixed pay staff shall be made during the course of the financial year 2020-21.

According to LCB letter no. AO/LCB/General/2015 dated 14/12/15, Appointments are restricted /banned on contingency/work charge basis.

Office of Tehsil Municipal Administration Lower paid Rs. 1,954,452 on account of pay to contingent paid staff without approval of Finance Department Khyber Pakhtunkhwa during FY 2020-21. Moreover, detail of the staff with regard to place of duty and attendance was not provided to audit. Further, the Payment was made in cash and APR also not found obtained on record violation of the above-mentioned criteria. Detail is given below:

S.No	Month	Amount
1)	July, 2020	23,555
2)	August, 2020	102,969
3)	September,2020	116,429
4)	October,2020	116,429
5)	November,2020	214,014
6)	December,2020	218,725
7)	January, 2021	262,470
8)	February,2021	173,634
9)	March, 2021	148,749
10)	April,2021	192,500
11)	May, 2021	192,500
12)	June, 2021	192,478
Total		1,954,452

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

When pointed out in November, 2021 management replied that bank Accounts opened by all employees and no irregularity occurred. The reply was not tenable.

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

Audit recommends for regularization of appointments from the competent forum and action against the person(s) at fault.

AIR Para No. 02(2020-21)

3.5.1.2 Irregular payment on account contingent paid staff salaries– Rs. 1.183 million

According to Para 04 of the Economy/Austerity Measures for the financial year 2018-19, circulated vide Government of Khyber Pakhtunkhwa Finance Department Letter No. BO-I/FD/5-8/2018-19/Austerity Measures dated Peshawar the 29.10.2019, no appointment of contingent paid/fixed pay staff shall be made during the course of the financial year 2020-21.

According to LCB letter no. AO/LCB/General/2015 dated 14/12/15, Appointments are restricted banned on contract basis.

Office of Tehsil Municipal Administration Lower paid Rs 1,182,976 on account of pay to contingent paid staff without approval of Finance Department Khyber Pakhtunkhwa during FY 2020-21. Moreover, detail of the staff with regard to place of duty and attendance was not provided to audit. Further, the Payment was made in cash and APR also not found obtained on record violation of the above-mentioned criteria. Detail is given below:

S.No	Month	Amount
1	July, 2020	117775
2	August, 2020	125851
3	September,2020	125851
4	October, 2020	104988
5	November, 2020	117775
6	December, 2020	122486
7	January, 2021	87490
8	February, 2021	78000
9	March, 2021	80760
10	April, 2021	72000
11	May, 2021	72000
12	June, 2021	78000
Total		1182976

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

When pointed out in October, 2021 Management stated that detail reply will be furnished later on. However, no reply was furnished.

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

Audit recommends for regularization of appointments from the competent forum and proper maintenance of APRs besides action against the person(s) at fault.

AIR Para No. 05(2020-21)

B Procurement related irregularities

3.5.1.3 Unauthorized Purchase of vehicle beyond entitlement-Rs.2.877 million

According to Staff Car Rules 1997, 1300 CC vehicle is allowed to grade 19 & 20, 1000 CC vehicle is allowed to grade 18 and 800 CC vehicle is allowed to grade 17.

Office of Tehsil Municipal Administration Upper incurred an expenditure of Rs. 2,876,500 on purchase of vehicle Honda Atlas (IVTEC 1.5 PT Aspire 2020) from Honda North University Road Peshawar during 2020-21. It was observed that 1500 CC vehicle was purchased instead of entitlement for 1000 CC.

Unauthorized Purchase of vehicle occurred due to weak financial controls which resulted in wastage of public money.

When pointed out in November, 2021 management replied that due to pandemic of Covid-19 800cc vehicle was not available.

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

Audit recommends regularization of matter and action against the person(s) at fault.

AIR Para No. 05(2020-21)

3.5.1.4 Unauthorized Purchase of Vehicle beyond Entitlement- Rs.2.044 million

According to Staff Car Rules 1997, 1300 CC vehicle is allowed to grade 19 & 20, 1000 CC vehicle is allowed to grade 18 and 800 CC vehicle is allowed to grade 17.

Office of Tehsil Municipal Administration Lower incurred an expenditure of Rs. 2,043,838 on purchase of vehicle Suzuki Swift DLX NAVI 1300 CC Reg No A-1164 from Shinwari Motors Jamrud Road Peshawar during the FY 2020-21. It was observed that 1500 CC vehicle was purchased instead of entitlement for 800 CC.

Unauthorized Purchase of vehicle occurred due to weak financial controls which resulted in violation of rules.

When pointed out in July, 2021 Management replied that due to pandemic of Covid-19 800cc vehicle was not available.

Audit recommends regularization of matter and action against the person(s) at fault.

When pointed out in October, 2021 management replied that detail reply will be furnished later on. However, no reply was furnished.

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

Audit recommends regularization of matter and action against the person(s) at fault.

AIR Para No. 09(2020-21)

CHAPTER-4

AD, Local Government Election and Rural Development

4.1 Introduction

Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office. NCs/VCs in district are not yet functional in the merged districts including District.

According to section 29 of the Khyber Pakhtunkhwa Local Government Act 2013, the authority and responsibilities of the District Government have been provided; wherein, functions and powers of Assistant Director, LG&RDD include: -

- i. Providing secretarial support to the Council, matters relating to Local Government Commission
- ii. Coordination and supervision of village and neighborhood councils
- iii. Matters related to local taxes, grants, budget of village and neighborhood 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 neighborhood councils
- vii. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood 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 neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal

- administration, district government or, as the case may be, the Government for consideration and action;
- ii. 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 neighborhood 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 the AD LG&RDD Mohmand

(Rs. in million)

S. No	Description	Total Nos	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Formations	01	01	46.894	Nil
	Total	01	01	46.894	Nil

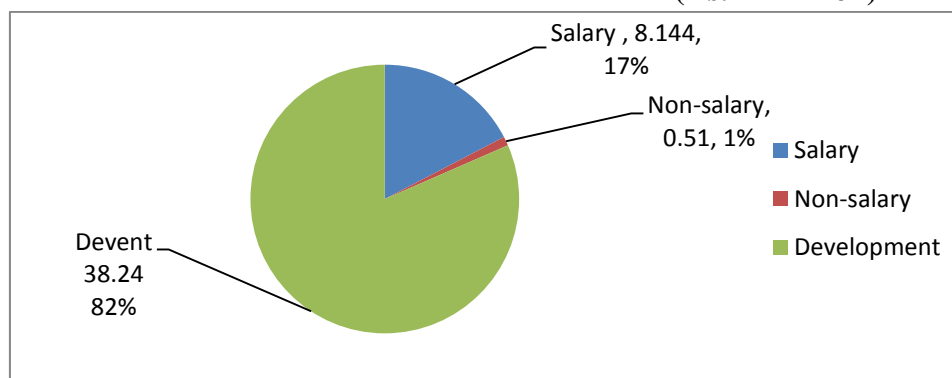
4.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

AD LGE&RDD				
2020-21	Budget	Expenditure/Receipts	Excess/(Saving)	%age
Salary	8.082	8.144	0.062	0.01
Non salary	0.587	0.510	(0.077)	0.01
Development	38.269	38.240	(0.029)	0.01
Total	46.938	46.894	(0.044)	0.02

EXPENDITURE 2020-21

(Rs. in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 184.396 million were raised in this audit report. This amount also includes recoverable of Rs. 22.501 million as pointed out by the audit. Summary of the audit observations classified by nature is as under.

(Rs. in million)

Sr. No.	Classification	Amount
1	Irregularities	-
A	Procurement related irregularities	48.521
B	Management of accounts with commercial banks	35.477
2	Others, including cases of accidents, negligence etc.	100.396
Total		184.394

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

This is the first audit report on the accounts of Assistant Director Local Government Elections and Rural Development Department, District after its merger in Khyber Pakhtunkhwa Province.

4.5 AUDIT PARAS

4.5.1 Irregularities

A Procurement related irregularities

4.5.1.1 Non-imposition of penalty–Rs. 15.935 million

Clause- 2 of contract agreement requires the imposition of penalty @ 1 % per day subject to maximum 10% of the estimated cost of the work that remained un-complete/un-finished after the proper dates.

Office of Assistant Director LG&RDD awarded various works of estimated value of Rs 159.355 million to different contractors during the FY 2020-21. Neither the work was completed within stipulated time nor time extension granted. However, local office did not impose penalty amounting to Rs 15.935 million. Detail is given at **Annex-8**.

Non imposition of penalty occurred due to non-compliance of contract agreements which resulted in to loss to Government.

When pointed out in October, 2021 management replied that the schemes have been almost completed but due to non-availability of funds the remaining work is still pending. The reply was not tenable as no time extension was requested.

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

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

AIR Para No. 06(2020-21)

4.5.1.2 Irregular expenditure on execution of water supply schemes - Rs. 32.586 million

According to Para 7.1.2 of Khyber Pakhtunkhwa Drinking Water Policy 2015. “The District Government shall be responsible for schemes identification, prioritization, planning, implementation and operation and maintenance of local water supply schemes implemented by PHED out of district government funds. Small and technologically simple community-based schemes constructed by

LGRDD out of district government funds shall be handed over to concerned beneficiaries for operation and maintenance.

As per PC-I of ADP No. 520(1351)191675 the scheme will be handed over to village Development organization at completion for further operation and maintenance.

Office of ADLGE &RDD spent Rs. 32.58 million on execution of 40 water supply schemes during FY 2020-21 under Regional Development Program. However, handing over / taking over certificate from village Development Organization and BoQ were not prepared nor item wise rate mentioned in work order. Moreover, initial survey report, feasibility study, Water sample test report, Resistivity Survey Report, Construction material tests, GPS Coordinator were not found on record.

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

When pointed out in October, 2021 management stated that detail reply will furnish later on. However, no reply was furnished.

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

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

AIR Para No. 09(2020-21)

B Management of Accounts with commercial bank

4.5.1.3 Irregular retention of fund -Rs 17.738 million

According to Para 12 of GFR Vol-II, 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.

According to rule 290 of Treasury Rules, “no money should be drawn from Treasury unless required for immediate disbursement. It is not permissible to

draw money from treasury in anticipation of demand or to prevent lapse of budget grant”.

In the office of Assistant Director LG&RDD for the FY 2020-21 it was observed that an amount of Rs 17,738,711 was laying unspent as on 30.06.2021 in the designated bank account (A/c No: 138401002237 UBL Ghalanai).

Irregular retention of funds occurred due to weak financial management which resulted in blockage of government money.

When pointed out in July, 2021 management replied that the account maintained for security and earnest money of the contractors.

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

Audit recommends that the funds may be disbursed after fulfillment of codal formalities besides action against the person(s) at fault.

AIR Para No. 04(2020-21)

4.5.1.4 Non-conversion of current bank account into PLS mode – Rs.17.739 million

Finance department letter No. 2/3(F/L) FD 20017-18/Vol. ix dated Peshawar the 10th February 2014 provides that Finance Department has from time to time allowed/sanctioned Bank accounts in commercial Bank for various Departments/ Autonomous Bodies/Corporations in KP for particular and specific purposes. Now it has been decided that such accounts may be converted to PLS mode and the profit so earned be deposited in Govt. Treasury under relevant head and not later than a week when declared by the concerned bank.

Office of Assistant Director LG&RDD operated current Account for transfer of cash from treasury to DDO account instead of PLS mode resulted in violation of Government’s instructions and loss to Government.

S/No.	Account No. bank	Account title	Mode of account	Balance as on 30.06.2021
1	138401002237 UBL Ghalanai	AD RDD	Current	17,738,711

The mean balance during 2020-21 remain Rs. 17,738,711. The loss with a minimum 5% markup calculated Rs 886,936.

The irregularity occurred due to violation of rules resulted in loss to Government.

When pointed out in July, 2021 it was replied by the management noted the observation for compliance.

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

Audit recommends transfer of funds to PLS mode and fixing responsibilities against the persons at fault.

AIR Para No. 11(2020-21)

4.5.2 Others, including cases of accidents, negligence etc.

4.5.2.1 Non-adjustment of income tax in contractor bills –Rs. 6.566 million

According to the Finance Department letter No. SO (Dev) FD/12-6/12-13 dated Peshawar the 20th June,2013, Cost estimates of those developmental schemes which falls in the Tax exempted area like PATA are also framed on the same CSR/MRS without adjustment of the nondeductible income tax in those areas. The payment to contractors on CSR/MRS basis with built provision of income tax without adjustment in their invoices is overpayment by the amount equal to deductible income tax.

Office of Assistant Director LG&RDD paid Rs 93.803 million to various contractors for execution of various developmental schemes during 2020-21. However, income tax @7% amounting to Rs 6.566 million was not adjusted in contractor's bills as required under the rules.

Non-adjustment of Income Tax occurred due to weak internal control, which resulted in loss to the public exchequer.

When pointed out in July, 2021 Management did not furnish reply.

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

Audit recommends recovery and action against the person at fault.

AIR Para No. 02(2020-21)

4.5.2.2 Unauthorized expenditure without Technical Sanction – Rs.93.803 million

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

Office of Assistant Director LG&RDD incurred an expenditure of Rs.93.803 million on execution of various works under ADP No. 520 (1351)191675” under the Umbrella Project titled “Development Package” including Construction of Community Based Small DWSSs and Installation of Street Lights in Different Areas of Agency (including Dewazai Area) during FY

2020-21. However, the local office did not obtain technical sanction from the competent authority before execution of work. Detail is given at **Annex-9**.

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

When pointed out in October, 2021 Management replied that most of the schemes technically sanctioned and will be produced to Audit. However, no record was produced to justify the expenditure.

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

Audit recommends inquiry by the competent forum into the actual quantities required to be executed and action against the person (s) at fault.

AIR Para No. 03(2020-21)

ANNEXURES

Annex-01

Detail of MFDAC Paras

(Rs in million)

S#	Caption	Amount
	Deputy Commissioner	
1.	Non-accountal of stock items	
2.	Unverified receipts on account of fine	0.097
3.	Less deposit of fine	0.044
4.	Less deposit of arm license fee	0.202
	District Health Officer	
5.	Doubtful payment on account of financial assistance and Encashment of LPR	15.00
6.	Irregular expenditure on Uniform and Protective clothing	0.800
7.	Unauthorized payment of rural compensatory allowance	2.121
8.	Irregular expenditure on purchase of Plant and Machinery	2.72
9.	Unauthorized/doubtful expenditure on Hot & Cold charges	0.410
10.	Unauthorized payment of conveyance allowance	2.669
	District Education Officer (M&F)	
11.	Irregular appointment of various teachers	
12.	Non-supply of ECE Classroom	3.620
13.	Non-deduction of pay from absent employees	
14.	Wasteful expenditure due to defective specifications of monkey bar	4.568
15.	Loss to government due to closed/non-functional schools	
16.	Irregular appointment of class-iv staff	
17.	Non-deduction of stamp duty	1.148
18.	Unauthorized expenditure on account of hot and cold charges	1.029
19.	Non-recovery of overpaid salaries	0.990
20.	AD LGE&RDD	
21.	Improper/unauthentic award of tendering process	159.355
22.	Irregular cash withdrawal	0924
23.	Non maintenance of distribution records	33.058
24.	Loss to government due to non-conversion of current account into PLS	-
25.	Non maintenance of records and irregular retention of receipts	0.176
26.	Loss due to non-deduction of income tax	0.0758
27.	Illegal appointments of staff and pay	1.185
28.	Non conducting of Physical Verification	-
	TMA Upper	
29.	Non-reconciliation of budget and expenditure	10.422
30.	Recurring loss due to non-conducting the survey for receipts / tax and non-recovery of Annual Fee	
31.	Irregular / unauthorized expenditure	0.561
32.	Non deduction of Pension contribution from employees	0.542
33.	Irregular expenditure on account of Additional Pay	0.331

34.	Unauthorized/doubtful expenditure on account of Hot & Cold Weather charges	0.200
35.	Irregular appointment of Class-IV Staff	
	TMA Lower	
36.	Irregular / unauthorized expenditure amounting to Rs 673,937	
37.	Recurring loss due to non-conducting the survey for receipts / tax and non-recovery of Annual Fee	
38.	Irregular / unauthorized expenditure	0.270
39.	Non deduction of Pension contribution from employees	0.431
	TMA Baizai	
40.	Irregular / unauthorized expenditure	0.508
41.	Irregular / unauthorized expenditure	0.463
42.	Irregular expenditure on account of Additional Pay	0.258
43.	Unauthorized/doubtful expenditure on account of Hot & Cold Weather charges	0.200
44.	Improper maintenance of cash book	

Annex-2

Non-deduction of HRA from employees of designated Bungalows and Quarters

S#	Name of officers /officials & designation & BPS	HRA P/M	Total months	Total Recovery Outstanding
1	Dr Akhtar Hussain MO BPS-17	4,433	12	53,196
2	Dr. Attia Fayyaz SWMO BPS-18	5,810	12	69,720
3	Mr Khurshid Khan MT BPS-12	1,961	12	23,532
4	Mr. Salis Khan Chowkidar BPS-03	1,367	12	16,404
5	Dr Anwar Shah MO BPS-17	4,433	12	53,196
6	Dr Abdur Rehman MO BPS-17	4,433	12	53,196
7	Mr. Farhad Hussain Chowkidar BPS-04	1,458	12	17,496
8	Mr Fazal Wadood MT BPS-12	1,961	12	23,532
9	Mr Shaukat Ali MT BPS-12	1,961	12	23,532
10	Mr. Latif Khan Chowkidar BPS-03	1,367	12	16,404
11	Dr Mohtamim Shah MO BPS-17	4,433	12	53,196
12	Mr Aleem Gul MT BPS-12	1,961	12	23,532
13	Dr Mahnoor Zahoor WMO BPS-17	4,433	12	53,196
14	Mr Latif Jan MT BPS-12	1,961	12	23,532
15	Mr. Sair Khan Chowkidar BPS-04	1,413	12	16,956
16	Mr Jehanzaib MT BPS-12	1,961	12	23,532
17	Mr. Daulat Khan Chowkidar BPS-04	1,412	12	16,944
18	Mr Bacha Zada MT BPS-12	1,961	12	23,532
19	Dr Muhammad MO BPS-17	4,433	12	53,196
20	Mr. Farooq Khan Chowkidar BPS-03	1,367	12	16,404
21	Dr Attaul Haq MO BPS-17	4,433	12	53,196
22	Mr Rasool Qadir MT BPS-12	1,961	12	23,532
23	Mr. Taj Chowkidar BPS-04	1,458	12	17,496
24	Dr Luqman Arif MO BPS-17	4,433	12	53,196
25	Mr Nadeem Khan MT BPS-12	1,961	12	23,532
26	Mr. Taugeer Chowkidar BPS-03	1,367	12	16,404
27	Mr. Awas Khan Chowkidar BPS-03	1,458	12	17,496
28	Dr Luqman Arif MO BPS-17	4,433	12	53,196
29	Dr Rubina Khan WMO BPS-17	4,433	12	53,196
30	Mr Rahmanullah Dispensar BPS-12	1,961	12	23,532
31	Mr. Ashfaq Khan Chowkidar BPS-03	1,413	12	16,956
32	Dr Inamullah MO BPS-17	4,433	12	53,196
33	Mr Sher Muhammad MT BPS-12	1,961	12	23,532
34	Dr Zainul Abideen MO BPS-17	4,433	12	53,196
35	Mr Sadiq Zaman MT BPS-12	1,961	12	23,532
36	Muhammad Zaman Chowkidar BPS-04	1,458	12	17,496
37	Dr Khalil Jalal MO BPS-17	4,433	12	53,196
38	Mr Muhammad Shah MT BPS-12	1,961	12	23,532
39	Mr. Laiq Zada Chowkidar BPS-03	1,367	12	16,404
40	Mr Shakirullah MT BPS-12	1,961	12	23,532
41	Mr. Sher Khan Chowkidar BPS-03	1,367	12	16,404

42	Mr Muhammad Islam MT BPS-12	1,961	12	23,532
43	Mr. Ibrahim Chowkidar BPS-04	1,458	12	17,496
44	Mr. Noor Shaid Chowkidar BPS-04	1,458	12	17,496
45	Mr Muhammad Anwar MT BPS-12	1,961	12	23,532
46	Mr. Rahmat Khan Chowkidar BPS-03	1,367	12	16,404
47	Dr Muhammad Afzal MO BPS-17	4,433	12	53,196
48	Mr Mustaqeem PHC Tech BPS-12	1,961	12	23,532
49	Mr. Muhammad Yasin Chowkidar BPS-03	1,413	12	16,956
50	Dr Muhammad Kabir MO BPS-17	4,433	12	53,196
51	Mrs Fauzia Bashir LHV BPS-12	1,961	12	23,532
52	Mr. Akram Khan Chowkidar BPS-03	1,367	12	16,404
53	Mr Sher Muhammad MT BPS-12	1,961	12	23,532
54	Mr. Mukarram Khan Chowkidar BPS-03	1,367	12	16,404
55	Mr Fazal Elahi MT BPS-12	1,961	12	23,532
56	Mr. Malik Zada Chowkidar BPS-03	1,367	12	16,404
57	Mr. Ibad Ur Rehman MT BPS-12	1,961	12	23,532
58	Mr Fazal Subhan MT BPS-12	1,961	12	23,532
59	Mr. Lal Muhammad Chowkidar BPS-03	1,367	12	16,404
60	Dr Muhammad Mudassar MO BPS-17	4,433	12	53,196
61	Mr Taj Muhammad Chowkidar BPS-02	1,337	12	16,044
62	Dr Iftikhar Ali Khan MO BPS-17	4,433	12	53,196
63	Mr Farooq Khan Chief Dispenser BPS-12	1,961	12	23,532
64	Mr. Badshah Chowkidar BPS-02	1,337	12	16,044
65	Mrs Hussan Ara LHV BPS-12	1,961	12	23,532
66	Mr Muqaddar Shah MT BPS-12	1,961	12	23,532
67	Mr. Mumtaz Chowkidar BPS-04	1,458	12	17,496
Total				1,965,168

Annex-3
AIR Para No. 14/2020-21

Detail of pay and allowances paid in cash by the DEO during FY 2020-21

S#	Months	Total
1.	July 2020	389,971
2.	August	724,309
3.	Sep	674,693
4.	Oct	698,202
5.	Nov	2,575,847
6.	Dec	4,500,487
7.	Jan 2021	12,677,125
8.	Feb	6,168,478
9.	March	1,375,000
10.	April	3,011,415
11.	May	2,137,174
12.	June	773,809
	Total	35,706,510

Annex-4**AIR Para No. 16/2020-21****Unauthorized payment of Health Profession Allowance to LHV's**

S #	Name of LHV's/LHW's	Monthly Rate	Total Amount paid during the year (Rs)
2	Nighat Seema	10,000	120,000
3	Shabnam Nisar	10,000	120,000
4	Rafia Farhat	10,000	120,000
5	Nausheen	10,000	120,000
6	Shazia Durrani	10,000	120,000
7	Nagina Nazli	10,000	120,000
8	Shazia Zafar	10,000	120,000
9	Nagina Aziz	10,000	120,000
10	Naveeda Beghum	10,000	120,000
11	Bismina Naz	10,000	120,000
12	Fauzia Waheed	10,000	120,000
13	Kalsoom Begum	10,000	120,000
14	Hussan Ara	10,000	120,000
15	Razia	10,000	120,000
16	Uzlifat	10,000	120,000
17	Mehnaz Begum	10,000	120,000
18	Hamid Begum	10,000	120,000
19	Roheela Naz	10,000	120,000
20	Shahnaz	10,000	120,000
21	Uzma Gul	10,000	120,000
22	Shazia Saeed	10,000	120,000
23	Amina Naz	10,000	120,000
24	Bashir Fouzia	10,000	120,000
25	Shahnaz	10,000	120,000
26	Shereen Gul	10,000	120,000
27	Robina Naz	10,000	120,000
28	Mehnaz Ibrar	10,000	120,000
29	Nagina Bibi	10,000	120,000
30	Junaid Khan	10,000	120,000
31	Jawadullah	10,000	120,000
	Total		3,600,000

Detail of supply orders for supply of furniture

S#	Supply order No. & date	Particulars	Quantity	Amount	Amount
1.	1090 08.01.2021	Tablet Chairs	12,475	1,883	23,490,425
2.	1138 02.02.2021	Teacher Chairs	2,500	2,112	5,280,000
3.	-do-	Office Chairs	251	1,661	416,911
4.	-do-	Sofa Set	50	13,980	699,000
5.	-do-	Teacher Table	2,500	2,805	7,012,500
6.	-do-	Executive Chair (Double Arm)	50	6,998	3149,900
7.	-do-	Revolving Chairs	50	6,232	311,600
8.	-do-	Executive Table (Special)	20	10,750	215,000
9.	-do-	Tablet Chair	7,964	1,883	14,996,212
10.	-do-	Office Table	120	5,993	719,160
11.	1131 02.02.2021	Lab Stool	1,807	8,200	1,335,373
12.	-do-	Lab Table	325	8,200	2,665,000
	Total				60,291,081

Annex-6

Detail of rent of shops not deposited into government treasury

S#	Month & Year	Rent deposited		
		Political Market Yaka Ghund	Plaza Shabqadar	Total
1	July 2020	14,650	316,500	331,150
2	August	14,650	316,500	331,150
3	September	14,650	316,500	331,150
4	October	14,650	316,500	331,150
5	November	14,650	316,500	331,150
6	December	14,650	316,500	331,150
	January 2021	14,650	316,500	331,150
7	February	14,650	316,500	331,150
8	March	14,650	316,500	331,150
9	April	14,650	316,500	331,150
10	May	14,650	316,500	331,150
11	June	14,650	316,500	331,150
	Total	175,800	3,798,000	3,973,800

Annex-7**Detail of funds transferred to Parents Teachers Councils**

S. No	Fund transferred from	Amount Transferred
1.	Petty Repair	10,788,000
2.	Classroom Consumables	7,960,000
3.	Additional Classrooms	56,800,000
4.	Hiring of Teachers	12,750,000
5.	Play Area	21,840,000
6.	Establishment of IT Labs	1,200,000
7.	Drinking Water facilities	52,400,000
8.	Group Latrine	39,360,000
9.	Boundary Wall	98,400,000
10.	Classroom Repair	10,000,000
	Total	311,498,000

Annex-8

Detail of non-imposition of penalty

#	Name of scheme	Name of Contractor	Estimate Cost.	Date of Commencement	Date of Completion
1	DWSS at Tamanzai Pindiali Niaz Ali	Naeem Jan	1.0510	10.06.2019	30.06.2020
2	DWSS at Kasorai Tamanzai . Khushkhal	Charmang	1.0510	10.06.2019	30.06.2020
3	DWSS at Dag Tamanzai Pindiali Naseeb	sahibzada Liaqat Ali	0.9610	10.06.2019	30.06.2020
4	DWSS at Tamanzai 2 Pindiali Shajan	Zar Jamal	1.0510	10.06.2019	30.06.2020
5	DWSS at Bandgo Dawezai Pindiali	Milky Way	1.0510	10.06.2019	30.06.2020
6	DWSS at Inzari Miagan Dawezai pindiali Gul Rashid	EIFFEL	1.0510	10.06.2019	30.06.2020
7	DWSS at Inzari Miagan 02 Dawezai M.Ayaz	Naeem Jan	1.0510	10.06.2019	30.06.2020
8	DWSS at Khato Miangan. Doctor	MS Alamzeb	1.0510	10.06.2019	30.06.2020
9	DWSS at Yakh Dhand Tamanzai Irat khan	Charmang	1.0510	10.06.2019	30.06.2020
10	DWSS at Khaista kor TamanzaiTajullah	MBCC	1.0510	10.06.2019	30.06.2020
11	DWSS at Hameed Gul Dawezai Pindiali Hameed	Malik Nisar	1.0510	10.06.2019	30.06.2020
12	DWSS at Zameen killi Tamanzi. Zameen	Milky Way	1.0510	10.06.2019	30.06.2020
13	DWSS at Qasim Tabar pindiali Bacha	Milky Way	0.8090	10.06.2019	30.06.2020
14	DWSS at Tehsil kore pindiali Shah saud	Ijaz Ahmad	0.2560	10.06.2019	30.06.2020
15	DWSS at Zardali kor pindiali Seth	EIFFEL	0.8540	10.06.2019	30.06.2020
16	DWSS at pindiali Dawa khan Late	Ali Baba	0.8820	10.06.2019	30.06.2020
17	DWSS at Imam Beg kor pindiali Alamzeb	Zeeshan & Roman	0.9160	10.06.2019	30.06.2020
18	DWSS at Dara pindiali Jamal	Naeem Jan	0.9320	10.06.2019	30.06.2020
19	DWSS at Garang pindiali Rehman	MS Alamzeb	0.2900	10.06.2019	30.06.2020
20	DWSS at Qasim kor pindiali Jan paras	Malik Nisar	0.8030	10.06.2019	30.06.2020

2 1	DWSS at Danishkool pindiali Ijaz	Ali Baba	0.8220	10.06.2019	30.06.2020
2 2	DWSS at Isa khel pindiali Madad	MBCC	0.7070	10.06.2019	30.06.2020
2 3	DWSS at Garang Tamanzai pindilai Ilyas khan	Malik Nisar	1.0510	10.06.2019	30.06.2020
2 4	DWSS at pindiali	Malik Nisar	0.8220	10.06.2019	30.06.2020
2 5	DWSS at Lachi pindiali Amanullah Kaisam kor	Ali Baba	0.8220	10.06.2019	30.06.2020
2 6	DWSS at Marai kore pindiali Khadim	Ijaz Ahmad	0.8220	10.06.2019	30.06.2020
2 7	DWSS at Inzari Miagan pindiali Waheed	Milky Way	0.8220	10.06.2019	30.06.2020
2 8	DWSS at Adda pindiali Anwar khan	Milky Way	0.8370	10.06.2019	30.06.2020
2 9	DWSS at Tamanzai pindiali Gul sher subidar	Naeem Jan	1.0510	10.06.2019	30.06.2020
3 0	DWSS at Lachai Danishkool Pandiyali Yusaf	Milky Way	0.2820	10.06.2019	30.06.2020
1	DWSS at Durbakhel Halimzai Alam	Akhunzada Associate	0.8220	10.06.2019	30.06.2020
2	DWSS at Abakhel Halimzai Hameed	Malik Nisar	1.1440	10.06.2019	30.06.2020
3	DWSS at Abakhel Halimzai Sadeeq	MS Alamzeb	0.2520	10.06.2019	30.06.2020
4	DWSS at Abakhel Koper kili Halimzai Said khan	Malik Nisar	0.8540	10.06.2019	30.06.2020
5	DWSS at Dawat kore Halimzai Gul Nabi	Baz & Haji	0.8540	10.06.2019	30.06.2020
6	DWSS at Dawat kore Halimzai Gul Zeb	Zeeshan & Roman	0.8540	10.06.2019	30.06.2020
7	DWSS at Anat kore Halimzai Alamzeb	Malik Nisar	0.8540	10.06.2019	30.06.2020
8	DWSS at Jolagan Halimzai Zalidar	Milky Way	0.8540	10.06.2019	30.06.2020
9	DWSS at Tanra Halimzai Mian Gul	Baz & Haji	0.8540	10.06.2019	30.06.2020
1 0	DWSS at Tanra Halimzai Waris	Milky Way	0.8540	10.06.2019	30.06.2020
1 1	DWSS at Koz kili Halimzai Ghamay	Ali Baba	0.8540	10.06.2019	30.06.2020
1 2	DWSS at Koz kili Halimzai Sher Ali	New Bright	0.8540	10.06.2019	30.06.2020
1	DWSS at Anat kor	Malik Nisar	0.8540	10.06.2019	30.06.2020

3	Halimzai Zaota khan				
1 4	DWSS at Yousafkhel Halimzai Malik Gulistan	New Bright	0.8540	10.06.2019	30.06.2020
1 5	DWSS at Bamda Halimzai Mukhtiar shah	MBCC	0.8540	10.06.2019	30.06.2020
1 6	DWSS at Katar Halimzai Mohammad Akbar	Malik Nisar	0.8540	10.06.2019	30.06.2020
1 7	DWSS at Katar Halimzai Lalzada	New Bright	0.8540	10.06.2019	30.06.2020
1 8	DWSS at Katar Halimzai Mujahid	Baz & Haji	0.8540	10.06.2019	30.06.2020
1 9	DWSS at Sangar Halimzai Mukhtaj	Milky Way	0.8540	10.06.2019	30.06.2020
2 0	DWSS at Sangar Halimzai Abdul Haq	Malik Nisar	0.8540	10.06.2019	30.06.2020
2 1	DWSS at Sangar Halimzai Easar	Naeem Jan	0.8540	10.06.2019	30.06.2020
2 2	DWSS at Sangar Halimzai Noorul Haq	Milky Way	0.8540	10.06.2019	30.06.2020
2 3	DWSS at Melabash Baba Halimzai Sabzali	Malik Nisar	0.8540	10.06.2019	30.06.2020
2 4	DWSS at Sangar Beezogan Halimzai Rashid	Naeem Jan	0.7370	10.06.2019	30.06.2020
2 5	DWSS at Sangar Halimzai Abdullah	Akhunzada Associate	0.7370	10.06.2019	30.06.2020
2 6	DWSS at Ramikhel Halimzai Mass khan	Naeem Jan	0.8540	10.06.2019	30.06.2020
2 7	DWSS at Anat kili Halimzai Waheed Gul	Malik Nisar	0.8540	10.06.2019	30.06.2020
2 8	DWSS at Ghallanai Halimzai Minadar	EIFFEL	0.8540	10.06.2019	30.06.2020
2 9	DWSS at Khwajawas Halimzai Jamil	MS Alamzeb	0.8540	10.06.2019	30.06.2020
3 0	DWSS at Barokhel Halimzai Rahimdad	Baz & Haji	0.8820	10.06.2019	30.06.2020
3 1	DWSS at Badesia Halimzai Nawaz	MBCC	0.8820	10.06.2019	30.06.2020
3 2	DWSS at Shati kore Halimzai Amad khan	Rahim Dad	0.5390	10.06.2019	30.06.2020
3 3	DWSS at Shati kore Halimzai Abad khan	MBCC	1.0860	10.06.2019	30.06.2020
3 4	DWSS at shabana Halimzai Zarawar	Malik Nisar	1.0860	10.06.2019	30.06.2020
3 5	DWSS at Malook kore Halimzai Mala	Milky Way	1.0860	10.06.2019	30.06.2020
3	DWSS at Barokhel	Rahim Dad	1.0860	10.06.2019	30.06.2020

6	Halimzai Ihsanullah				
3 7	DWSS at Khwajawas kor Wahab khan	EIFFEL	1.0860	10.06.2019	30.06.2020
3 8	DWSS at Khwajawas kor Zainullah	EIFFEL	1.0860	10.06.2019	30.06.2020
3 9	DWSS at Shati kor Abdullah khan	EIFFEL	1.3700	10.06.2019	30.06.2020
4 0	DWSS at Mateen Kor Tayeb	Rahim Dad	1.1580	10.06.2019	30.06.2020
4 1	DWSS at Mulyano Mandi Taj Ali	Zeeshan & Roman	0.8540	10.06.2019	30.06.2020
4 2	DWSS at Ghundakhel Bakht Ali	Charmang	1.0860	10.06.2019	30.06.2020
4 3	DWSS at Musa kor Irshad	MBCC	1.0860	10.06.2019	30.06.2020
4 4	DWSS at Ghundakhel Haji Najo	Baz & Haji	0.8540	10.06.2019	30.06.2020
4 5	DWSS at Ingaran Barokhel Ziarat khan	Lalbad shah	1.0860	10.06.2019	30.06.2020
4 6	DWSS at Barokhel Halimzai Rahimullah jan	MS Alamzeb	1.0860	10.06.2019	30.06.2020
4 7	DWSS at Sultankhel Zaidullah Doctor	Baz & Haji	1.0860	10.06.2019	30.06.2020
4 8	DWSS at Nasapai Noor khan	Ali Baba	0.8820	10.06.2019	30.06.2020
4 9	DWSS at Nasapai Abdul Khaliq	Rahim Dad	0.8820	10.06.2019	30.06.2020
5 0	DWSS at Charagan Rashid	MBCC	0.8820	10.06.2019	30.06.2020
5 1	DWSS at Samikhel Nazar	MBCC	0.2560	10.06.2019	30.06.2020
5 2	DWSS at Tarokhel Halimzai Bagh Mohammad	Lalbad shah	1.0860	10.06.2019	30.06.2020
5 3	DWSS at Shanikhel Halimzai Bahadar Haji	Milky Way	1.0860	10.06.2019	30.06.2020
5 4	DWSS at Babikhel Halimzai Talib Rehman	Naeem Jan	0.8820	10.06.2019	30.06.2020
5 5	DWSS at Soordagi Ikhtiar Gul	Malik Nisar	1.0860	10.06.2019	30.06.2020
5 6	DWSS at Ghallanai Abubakar	MBCC	1.0860	10.06.2019	30.06.2020
5 7	DWSS at Ghallanai Tawkal	MBCC	1.0860	10.06.2019	30.06.2020
5 8	DWSS at Ghallanai Halimzai Maseehullah	Milky Way	1.0600	10.06.2019	30.06.2020
5 9	DWSS at Durbakhel	Zar Jamal	1.0860	10.06.2019	30.06.2020

9	Khanzada G.zada.				
60	DWSS at Kassai Latif	Zar Jamal	1.0860	10.06.2019	30.06.2020
61	DWSS at Sangar Hameed	Ali Baba	0.2560	10.06.2019	30.06.2020
62	DWSS at Charagan Nazir Gul	Naeem Jan	0.6350	10.06.2019	30.06.2020
63	DWSS at Ghundakhel Iqbal	Rahim Dad	1.0860	10.06.2019	30.06.2020
64	DWSS at Meel Doctor Salim	Baz & Haji	0.8820	10.06.2019	30.06.2020
65	DWSS at Dawat kore Arab khan	Charmang	1.0860	10.06.2019	30.06.2020
66	DWSS at Barokhel Abdul Wahid	Zeeshan & Roman	1.0860	10.06.2019	30.06.2020
67	DWSS at Ghazi kore Iftikhar	Malik Nisar	1.1580	10.06.2019	30.06.2020
68	DWSS at Shanikhel Iqbal	Rahim Dad	0.8540	10.06.2019	30.06.2020
69	DWSS at Dawat kor Sajjad	Zeeshan & Roman	0.8820	10.06.2019	30.06.2020
70	DWSS at Atokhel Halimzai Yar Bacha	Zar Jamal	0.2900	10.06.2019	30.06.2020
71	DWSS at Atokhel Halimzai Sher Dil	MS Alamzeb	0.2900	10.06.2019	30.06.2020
72	DWSS at Atokhel Kamali Zeerullah	Rahim Dad	0.2890	10.06.2019	30.06.2020
73	DWSS at Atokhel kamali Halimzai Khaista Rehman	Zar Jamal	0.2900	10.06.2019	30.06.2020
74	DWSS at Atokhel Halimzai Hussain shah	Milky Way	0.2560	10.06.2019	30.06.2020
75	DWSS at K/Halimzai Asif	Ali Baba	0.8710	10.06.2019	30.06.2020
76	DWSS at Barokhel K/Halimzai Zeerullah	Naeem Jan	1.0020	10.06.2019	30.06.2020
77	DWSS at Yasin kore kamali Halimzai Suliman	EIFFEL	0.2560	10.06.2019	30.06.2020
78	DWSS at Daim kore K/Halimzai Taj Mohammad	Rahim Dad	0.2560	10.06.2019	30.06.2020
79	DWSS at Yousaf khel Sher Mohd Kamali	EIFFEL	0.9890	10.06.2019	30.06.2020
80	DWSS at Ghazibeg kamali Halimzai Mirdad	Rahim Dad	0.2690	10.06.2019	30.06.2020
81	DWSS at Bacha Qalla Halimzai Juma Said	Rahim Dad	0.8820	10.06.2019	30.06.2020
88	DWSS at Halimzai Said	Rahim Dad	0.9890	10.06.2019	30.06.2020

2	Bacha Kassai				
8 3	DWSS at Dara Miangan Habib Rehman Mian	MBCC	0.8820	10.06.2019	30.06.2020
8 4	DWSS at Babikhel Saida khan	Naeem Jan	0.8820	10.06.2019	30.06.2020
8 5	DWSS at Jamia Masjid Ghallanai	Malik Nisar	0.8820	10.06.2019	30.06.2020
8 6	DWSS at Ghallanai Halimzai Mohibullah	MS Alamzeb	1.086	10.06.2019	30.06.2020
8 7	DWSSat Durbakhel Halimzai Wahid	MS Alamzeb	0.882	10.06.2019	30.06.2020
8 8	DWSS at Dawat kor Halimzai Malik Sadiq	Naeem Jan	0.8820	10.06.2019	30.06.2020
8 9	DWSS at Sultankhel Halimzai Mohammad	Naeem Jan	0.8820	10.06.2019	30.06.2020
9 0	DWSS at Madar killi Kamali Madar	EIFFEL	1.015	10.06.2019	30.06.2020
9 1	DWSS at Kashmir killi Mumtaz	Malik Nisar	0.989	10.06.2019	30.06.2020
9 2	DWSS at Barokhel Mian Jan	Malik Nisar	0.296	10.06.2019	30.06.2020
9 3	DWSS at Sultankhel Khuaidad khel	Ali Baba	0.882	10.06.2019	30.06.2020
9 4	DWSSat Khwajawas kor.	MBCC	1.43	10.06.2019	30.06.2020
9 5	DWSS at Ghallanai Jamshid	Lal Badshah	1.37	10.06.2019	30.06.2020
1	DWSS at Nivi kili Naik Mohammad	Naeem Jan	0.7830	10.06.2019	30.06.2020
2	DWSS at Kirra Ibrahim	EIFFEL	0.8820	10.06.2019	30.06.2020
3	DWSS at Bakaro Dheri Prang Ghar Inam Gul	Malik Nisar	0.8930	10.06.2019	30.06.2020
4	DWSS at Nivi kili Major Ashraf	Malik Nisar	0.6400	10.06.2019	30.06.2020
5	DWSS at Kirra Prang Ghar Wali Mohammad	MBCC	0.2820	10.06.2019	30.06.2020
6	DWSS at Sra Shah Prang Ghar Madrassa	Milky Way	0.7780	10.06.2019	30.06.2020
1	DWSS at Kuz Chamarkand Roohul Amin	Siraj Rahman	0.9990	10.06.2019	30.06.2020
2	DWSS at Sagi Rizwanullah	EIFFEL	0.8970	10.06.2019	30.06.2020
3	DWSS at Sagi Bala Niaz	Ali Baba	0.2560	10.06.2019	30.06.2020
4	DWSS at Pakhi kili Prang Ghar Lal Karim	Milky Way	0.8820	10.06.2019	30.06.2020
5	DWSS at Sagi Bala Khan	MS Alamzeb	1.0620	10.06.2019	30.06.2020

	Bacha				
6	DWSS at Sagi Sultan Jan kalay	Naeem Jan	1.0020	10.06.2019	30.06.2020
7	DWSS at Kooz Sagi Rahmat Said	Malik Nisar	0.2560	10.06.2019	30.06.2020
8	DWSS at Kooz Sagi Multan	H.Turab khan Afridi	0.9680	10.06.2019	30.06.2020
1	DWSS at Rawal kore Michni Malik Imran	Shahi khan	0.7690	10.06.2019	30.06.2020
2	DWSS at Rahim kore Michni Qamar	EIFFEL	0.2950	10.06.2019	30.06.2020
3	DWSS at Khatki Sharif Ahmad Shah	MS Alamzeb	0.2950	10.06.2019	30.06.2020
4	DWSS at Sifat Garhi Bahadar	MBCC	0.7690	10.06.2019	30.06.2020
5	DWSS at Banglo kili Noor khan	Shahi khan	0.7690	10.06.2019	30.06.2020
6	DWSS at Ekkaghund Gharib Gul	MBCC	0.8540	10.06.2019	30.06.2020
7	DWSS at Sherano kili Michni Nihayat Sher	Naeem Jan	0.7690	10.06.2019	30.06.2020
8	DWSS at Michni Haider Zaman kor.	MS Alamzeb	0.7690	10.06.2019	30.06.2020
9	DWSS at Michni Zakirullah	Milky Way	0.7560	10.06.2019	30.06.2020
10	DWSS at Sher Ghundai Michni Tajawal	EIFFEL	0.7560	10.06.2019	30.06.2020
11	DWSS at Saparai Michni Ekkaghund Khan Mash	MBCC	0.6080	10.06.2019	30.06.2020
12	DWSS at Saparai Michni Ekkaghund Noorzada	Ali Baba	0.6150	10.06.2019	30.06.2020
13	DWSS at Gorgorai Michni Ekkaghund Khan Wali	EIFFEL	0.7780	10.06.2019	30.06.2020
14	DWSS at Shal kor Michni Rasool khan	Baz & Haji	0.8540	10.06.2019	30.06.2020
15	DWSS at Ekkaghund Office	MS Alamzeb	0.7690	10.06.2019	30.06.2020
1	DWSS at Tamanzai Pindiali	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
2	DWSS at Kasorai Tamanzai . Pindiali	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
3	DWSS at Dag Tamanzai Pindiali	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
4	DWSS at Tamanzai 2 Pindiali	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
5	DWSS at Bandgo Dawezai Pindiali	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020

6	DWSS at Inzari Miagan Dawezai pindiali	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
7	DWSS at Inzari Miagan 02 Dawezai	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
8	DWSS at Khato Miangan.	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
9	DWSS at Yakh Dhand Tamanzai	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
10	DWSS at Khaista kor Tamanzai	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
11	DWSS at Hameed Gul Dawezai Pindiali	HMA Pumps Pvt Ltd	0.57	12.06.2019	30.06.2020
12	DWSS at Zameen killi Tamanzi.	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
13	DWSS at Tehsil kore pindiali	TESLA Industries Pvt Ltd	0.551	12.06.2019	30.06.2020
14	DWSS at Garang pindiali	TESLA Industries Pvt Ltd	0.63	12.06.2019	30.06.2020
15	DWSS at Garang Tamanzai pindilai	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
16	DWSS at Tamanzai pindiali	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
17	DWSS at Lachai Danishkool Pandiyali	Sky Green Engineering Pvt Ltd	0.551	12.06.2019	30.06.2020
18	DWSS at Abakhel Halimzai	TESLA Industries Pvt Ltd	0.63	12.06.2019	30.06.2020
19	DWSS at Gul poor kili Ghundakhel	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
20	DWSS at Samikhel	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
21	DWSS at Sangar	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
22	DWSS at Kassai	TESLA Industries Pvt Ltd	0.573	12.06.2019	30.06.2020
23	DWSS at Kirra Prang Ghar	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
24	DWSS at Sagi Bala	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
25	DWSS at Kooz Sagi	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
26	DWSS at Kooz Sagi	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
27	DWSS at Rahim kore Michni.	Sky Green Engineering Pvt Ltd	0.5	12.06.2019	30.06.2020
28	DWSS at Khatki Sharif	TESLA Industries Pvt Ltd	0.5	12.06.2019	30.06.2020

29	DWSS at Saporai Michni Ekkaghund	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
30	DWSS at Saporai Michni Ekkaghund	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
31	DWSS at Gorgorai Michni Ekkaghund	TESLA Industries Pvt Ltd	0.57	12.06.2019	30.06.2020
32	DWSS at Atokhel Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
33	DWSS at Atokhel Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
34	DWSS at Atokhel Kamali	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
35	DWSS at Atokhel kamali Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
36	DWSS at Atokhel kamali Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
37	DWSS at Atokhel Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
38	DWSS at Yasin kore kamali Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
39	DWSS at Barokhel	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
40	DWSS at Daim kore K/Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
41	DWSS at Ghazibeg kamali Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	12.06.2019	30.06.2020
42	Installation of 10 Street Lights at Shati kore Halimzai, Bahai Dag Baizai, Lakaro Bazar Safi.	QRI Const.Pvt Ltd	2.00	12.06.2019	30.06.2020
43	Installation of 10 Street Lights at Shati kore Halimzai, Bahai Dag Baizai, Lakaro Bazar Safi.	Peshawar Const. & Pipe Pvt Ltd	2.00	12.06.2019	30.06.2020
44	Installation of 10 Street Lights at Shati kore Halimzai, Bahai Dag Baizai, Lakaro Bazar Safi.	Peshawar Const. & Pipe Pvt Ltd	2.00	12.06.2019	30.06.2020
G.TOTAL:-			159.355		

Annex-9

Statement Showing Details of Schemes executed without Technical Sanction

#	Name of scheme	Name of Contractor	Estimate Cost.	Progressive Expr.
1	DWSS at Tamanzai Pindiali Niaz Ali	Naeem Jan	1.0510	1.0510
2	DWSS at Kasorai Tamanzai . Khushkhal	Charmang	1.0510	0.377979
3	DWSS at Dag Tamanzai Pindiali Naseeb	sahibzada Liaqat Ali	0.9610	0.8649
4	DWSS at Tamanzai 2 Pindiali Shajan	Zar Jamal	1.0510	0.032418
5	DWSS at Bandgo Dawezai Pindiali	Milky Way	1.0510	0.819678
6	DWSS at Inzari Miagan Dawezai pindiali Gul Rashid	EIFFEL	1.0510	0.914443
7	DWSS at Inzari Miagan 02 Dawezai M.Ayaz	Naeem Jan	1.0510	0.032418
8	DWSS at Khato Miangan. Doctor	MS Alamzeb	1.0510	0.032418
9	DWSS at Yakh Dhand Tamanzai Irat khan	Charmang	1.0510	0.539074
10	DWSS at Khaista kor TamanzaiTajullah	MBCC	1.0510	0.514554
11	DWSS at Hameed Gul Dawezai Pindiali Hameed	Malik Nisar	1.0510	0.260399
12	DWSS at Zameen killi Tamanzi. Zameen	Milky Way	1.0510	0.721206
13	DWSS at Qasim Tabar pindiali Bacha	Milky Way	0.8090	0.730841
14	DWSS at Tehsil kore pindiali Shah saud	Ijaz Ahmad	0.2560	0
15	DWSS at Zardali kor pindiali Seth	EIFFEL	0.8540	0.542042
16	DWSS at pindiali Dawa khan Late	Ali Baba	0.8820	0.56251
17	DWSS at Imam Beg kor pindiali Alamzeb	Zeeshan & Roman	0.9160	0.56251
18	DWSS at Dara pindiali Jamal	Naeem Jan	0.9320	0.032418
19	DWSS at Garang pindiali Rehman	MS Alamzeb	0.2900	0
20	DWSS at Qasim kor pindiali Jan paras	Malik Nisar	0.8030	0.548084
21	DWSS at Danishkool pandiali Ijaz	Ali Baba	0.8220	0.56508
22	DWSS at Isa khel pindiali Madad	MBCC	0.7070	0.492786
23	DWSS at Garang Tamanzai pindilai Ilyas khan	Malik Nisar	1.0510	0.573692
24	DWSS at pindiali	Malik Nisar	0.8220	0
25	DWSS at Lachi pindiali Amanullah Kaisam kor	Ali Baba	0.8220	0.542204
26	DWSS at Marai kore pindiali Khadim	Ijaz Ahmad	0.8220	0.822
27	DWSS at Inzari Miagan pindiali Waheed	Milky Way	0.8220	0.032418
28	DWSS at Adda pindiali Anwar khan	Milky Way	0.8370	0.5229
29	DWSS at Tamanzai pindiali Gul sher	Naeem Jan	1.0510	0.582193

	subidar			
30	DWSS at Lachai Danishkool Pandiyali Yusaf	Milky Way	0.2820	0
1	DWSS at Durbakhel Halimzai Alam	Akhunzada Associate	0.8220	0.588481
2	DWSS at Abakhel Halimzai Hameed	Malik Nisar	1.1440	0.956324
3	DWSS at Abakhel Halimzai Sadeeq	MS Alamzeb	0.2520	0
4	DWSS at Abakhel Koper kili Halimzai Said khan	Malik Nisar	0.8540	0.638647
5	DWSS at Dawat kore Halimzai Gul Nabi	Baz & Haji	0.8540	0.84546
6	DWSS at Dawat kore Halimzai Gul Zeb	Zeeshan & Roman	0.8540	0.72351
7	DWSS at Anat kore Halimzai Alamzeb	Malik Nisar	0.8540	0.7686
8	DWSS at Jolagan Halimzai Zalidar	Milky Way	0.8540	0.573802
9	DWSS at Tanra Halimzai Mian Gul	Baz & Haji	0.8540	0.837774
10	DWSS at Tanra Halimzai Waris	Milky Way	0.8540	0.591428
11	DWSS at Koz kili Halimzai Ghamay	Ali Baba	0.8540	0.629862
12	DWSS at Koz kili Halimzai Sher Ali	New Bright	0.8540	0.626258
13	DWSS at Anat kor Halimzai Zaota khan	Malik Nisar	0.8540	0.768601
14	DWSS at Yousafkhel Halimzai Malik Gulistan	New Bright	0.8540	0.490326
15	DWSS at Bamda Halimzai Mukhtiar shah	MBCC	0.8540	0.682814
16	DWSS at Katar Halimzai Mohammad Akbar	Malik Nisar	0.8540	0.7686
17	DWSS at Katar Halimzai Lalzada	New Bright	0.8540	0.702438
18	DWSS at Katar Halimzai Mujahid	Baz & Haji	0.8540	0.837776
19	DWSS at Sangar Halimzai Mukhtaj	Milky Way	0.8540	0.503951
20	DWSS at Sangar Halimzai Abdul Haq	Malik Nisar	0.8540	0.7686
21	DWSS at Sangar Halimzai Easar	Naeem Jan	0.8540	0.221008
22	DWSS at Sangar Halimzai Noorul Haq	Milky Way	0.8540	0.484861
23	DWSS at Melabash Baba Halimzai Sabzali	Malik Nisar	0.8540	0.630804
24	DWSS at Sangar Beezogon Halimzai Rashid	Naeem Jan	0.7370	0.441175
25	DWSS at Sangar Halimzai Abdullah	Akhunzada Associate	0.7370	0.198
26	DWSS at Ramikhel Halimzai Mass khan	Naeem Jan	0.8540	0.617577
27	DWSS at Anat kili Halimzai Waheed Gul	Malik Nisar	0.8540	0.773459
28	DWSS at Ghallanai Halimzai Minadar	EIFFEL	0.8540	0.591062
29	DWSS at Khwajawas Halimzai Jamil	MS Alamzeb	0.8540	0.032418
30	DWSS at Barokhel Halimzai Rahimdad	Baz & Haji	0.8820	0.766762
31	DWSS at Badesia Halimzai Nawaz	MBCC	0.8820	0.651043
32	DWSS at Shati kore Halimzai Amad khan	Rahim Dad	0.5390	0.539000

33	DWSS at Shati kore Halimzai Abad khan	MBCC	1.0860	1.085900
34	DWSS at shabana Halimzai Zarawar	Malik Nisar	1.0860	0.523804
35	DWSS at Malook kore Halimzai Mala	Milky Way	1.0860	0.687942
36	DWSS at Barokhel Halimzai Ihsanullah	Rahim Dad	1.0860	0.971825
37	DWSS at Khwajawas kor Wahab khan	EIFFEL	1.0860	0.581049
38	DWSS at Khwajawas kor Zainullah	EIFFEL	1.0860	0.750987
39	DWSS at Shati kor Abdullah khan	EIFFEL	1.3700	0.863113
40	DWSS at Mateen Kor Tayeb	Rahim Dad	1.1580	1.154641
41	DWSS at Mulyano Mandi Taj Ali	Zeeshan & Roman	0.8540	0.768600
42	DWSS at Ghundakhel Bakht Ali	Charmang	1.0860	0.032418
43	DWSS at Musa kor Irshad	MBCC	1.0860	0.593982
44	DWSS at Ghundakhel Haji Najo	Baz & Haji	0.8540	0.817200
45	DWSS at Ingaran Barokhel Ziarat khan	Lalbad shah	1.0860	0.946183
46	DWSS at Barokhel Halimzai Rahimullah jan	MS Alamzeb	1.0860	0.711491
47	DWSS at Sultankhel Zaidullah Doctor	Baz & Haji	1.0860	0.717122
48	DWSS at Nasapai Noor khan	Ali Baba	0.8820	0.605035
49	DWSS at Nasapai Abdul Khaliq	Rahim Dad	0.8820	0.793801
50	DWSS at Charagan Rashid	MBCC	0.8820	0.498057
51	DWSS at Samikhel Nazar	MBCC	0.2560	0.000000
52	DWSS at Tarokhel Halimzai Bagh Mohammad	Lalbad shah	1.0860	1.086000
53	DWSS at Shanikhel Halimzai Bahadar Haji	Milky Way	1.0860	0.700285
54	DWSS at Babikhel Halimzai Talib Rehman	Naeem Jan	0.8820	0.622990
55	DWSS at Soordagi Ikhtiar Gul	Malik Nisar	1.0860	0.692112
56	DWSS at Ghallanai Abubakar	MBCC	1.0860	0.977400
57	DWSS at Ghallanai Tawkal	MBCC	1.0860	1.046246
58	DWSS at Ghallanai Halimzai Maseehullah	Milky Way	1.0600	0.933341
59	DWSS at Durbakhel Khanzada G.zada.	Zar Jamal	1.0860	0.3169640
60	DWSS at Kassai Latif	Zar Jamal	1.0860	0.9774000
61	DWSS at Sangar Hameed	Ali Baba	0.2560	0.0000000
62	DWSS at Charagan Nazir Gul	Naeem Jan	0.6350	0.57150
63	DWSS at Ghundakhel Iqbal	Rahim Dad	1.0860	0.8490910
64	DWSS at Meel Doctor Salim	Baz & Haji	0.8820	0.8580940
65	DWSS at Dawat kore Arab khan	Charmang	1.0860	0.3598270
66	DWSS at Barokhel Abdul Wahid	Zeeshan & Roman	1.0860	0.7760140
67	DWSS at Ghazi kore Iftikhar	Malik Nisar	1.1580	0.7695920
68	DWSS at Shanikhel Iqbal	Rahim Dad	0.8540	0.7686000

69	DWSS at Dawat kor Sajjad	Zeeshan & Roman	0.8820	0.5055350
70	DWSS at Atokhel Halimzai Yar Bacha	Zar Jamal	0.2900	0.0000000
71	DWSS at Atokhel Halimzai Sher Dil	MS Alamzeb	0.2900	0.0000000
72	DWSS at Atokhel Kamali Zeerullah	Rahim Dad	0.2890	0.0000000
73	DWSS at Atokhel kamali Halimzai Khaista Rehman	Zar Jamal	0.2900	0.0000000
74	DWSS at Atokhel Halimzai Hussain shah	Milky Way	0.2560	0.0000000
75	DWSS at K/Halimzai Asif	Ali Baba	0.8710	0.0324180
76	DWSS at Barokhel K/Halimzai Zeerullah	Naeem Jan	1.0020	0.6245510
77	DWSS at Yasin kore kamali Halimzai Suliman	EIFFEL	0.2560	0.0000000
78	DWSS at Daim kore K/Halimzai Taj Mohammad	Rahim Dad	0.2560	0.0000000
79	DWSS at Yousaf khel Sher Mohd Kamali	EIFFEL	0.9890	0.6513470
80	DWSS at Ghazibeg kamali Halimzai Mirdad	Rahim Dad	0.2690	0.0000000
81	DWSS at Bacha Qalla Halimzai Juma Said	Rahim Dad	0.8820	0.8083480
82	DWSS at Halimzai Said Bacha Kassai	Rahim Dad	0.9890	0.8379000
83	DWSS at Dara Miangan Habib Rehman Mian	MBCC	0.8820	0.6090540
84	DWSS at Babikhel Saida khan	Naeem Jan	0.8820	0.3294180
85	DWSS at Jamia Masjid Ghallanai	Malik Nisar	0.8820	0.6221070
86	DWSS at Ghallanai Halimzai Mohibullah	MS Alamzeb	1.086	0.0000000
87	DWSSat Durbakhel Halimzai Wahid	MS Alamzeb	0.882	0.4120570
88	DWSS at Dawat kor Halimzai Malik Sadiq	Naeem Jan	0.8820	0.565002
89	DWSS at Sultankhel Halimzai Mohammad	Naeem Jan	0.8820	0.032418
90	DWSS at Madar killi Kamali Madar	EIFFEL	1.015	0.721655
91	DWSS at Kashmir killi Mumtaz	Malik Nisar	0.989	0.629481
92	DWSS at Barokhel Mian Jan	Malik Nisar	0.296	0
93	DWSS at Sultankhel Khuaidad khel	Ali Baba	0.882	0.032418
94	DWSSat Khwajawas kor.	MBCC	1.43	1.356674
95	DWSS at Ghallanai Jamshid	Lal Badshah	1.37	1.214291
1	DWSS at Nivi kili Naik Mohammad	Naeem Jan	0.7830	0.032418
2	DWSS at Kirra Ibrahim	EIFFEL	0.8820	0.032418
3	DWSS at Bakaro Dheri Prang Ghar Inam Gul	Malik Nisar	0.8930	0.032418
4	DWSS at Nivi kili Major Ashraf	Malik Nisar	0.6400	0.032418
5	DWSS at Kirra Prang Ghar Wali Mohammad	MBCC	0.2820	0
6	DWSS at Sra Shah Prang Ghar Madrassa	Milky Way	0.7780	0.538744
1	DWSS at Kuz Chamarkand Roohul Amin	Siraj Rahman	0.9990	0.8991

2	DWSS at Sagi Rizwanullah	EIFFEL	0.8970	0.8073
3	DWSS at Sagi Bala Niaz	Ali Baba	0.2560	0.2304
4	DWSS at Pakhi kili Prang Ghar Lal Karim	Milky Way	0.8820	0.032418
5	DWSS at Sagi Bala Khan Bacha	MS Alamzeb	1.0620	0.847785
6	DWSS at Sagi Sultan Jan kalay	Naeem Jan	1.0020	0.329418
7	DWSS at Kooz Sagi Rahmat Said	Malik Nisar	0.2560	0
8	DWSS at Kooz Sagi Multan	H.Turab khan Afridi	0.9680	0.714135
1	DWSS at Rawal kore Michni Malik Imran	Shahi khan	0.7690	0.688284
2	DWSS at Rahim kore Michni Qamar	EIFFEL	0.2950	0
3	DWSS at Khatki Sharif Ahmad Shah	MS Alamzeb	0.2950	0
4	DWSS at Sifat Garhi Bahadar	MBCC	0.7690	0.439478
5	DWSS at Banglo kilili Noor khan	Shahi khan	0.7690	0.754389
6	DWSS at Ekkaghund Gharib Gul	MBCC	0.8540	0.628895
7	DWSS at Sherano kili Michni Nihayat Sher	Naeem Jan	0.7690	0.311094
8	DWSS at Michni Haider Zaman kor.	MS Alamzeb	0.7690	0.474697
9	DWSS at Michni Zakirullah	Milky Way	0.7560	0.390876
10	DWSS at Sher Ghundai Michni Tajawal	EIFFEL	0.7560	0.524331
11	DWSS at Saparai Michni Ekkaghund Khan Mash	MBCC	0.6080	0.50024
12	DWSS at Saparai Michni Ekkaghund Noorzada	Ali Baba	0.6150	0.359828
13	DWSS at Gorgorai Michni Ekkaghund Khan Wali	EIFFEL	0.7780	0.258941
14	DWSS at Shal kor Michni Rasool khan	Baz & Haji	0.8540	0.77288
15	DWSS at Ekkaghund Office	MS Alamzeb	0.7690	0.6921
1	DWSS at Tamanzai Pindiali	HMA Pumps Pvt Ltd	0.57	0
2	DWSS at Kasorai Tamanzai . Pindiali	HMA Pumps Pvt Ltd	0.57	0
3	DWSS at Dag Tamanzai Pindiali	HMA Pumps Pvt Ltd	0.57	0
4	DWSS at Tamanzai 2 Pindiali	HMA Pumps Pvt Ltd	0.57	0
5	DWSS at Bandgo Dawezai Pindiali	HMA Pumps Pvt Ltd	0.57	0
6	DWSS at Inzari Miagan Dawezai pindiali	HMA Pumps Pvt Ltd	0.57	0
7	DWSS at Inzari Miagan 02 Dawezai	HMA Pumps Pvt Ltd	0.57	0
8	DWSS at Khato Miangan.	HMA Pumps Pvt Ltd	0.57	0
9	DWSS at Yakh Dhand Tamanzai	HMA Pumps Pvt Ltd	0.57	0
10	DWSS at Khaista kor Tamanzai	HMA Pumps Pvt Ltd	0.57	0
11	DWSS at Hameed Gul Dawezai Pindiali	HMA Pumps Pvt Ltd	0.57	0
12	DWSS at Zameen killi Tamanzi.	Peshawar Const. & Pipe Pvt Ltd	0.57	0
13	DWSS at Tehsil kore pindiali	TESLA Industries Pvt Ltd	0.551	0.551

14	DWSS at Garang pindiali	TESLA Industries Pvt Ltd	0.63	0.63
15	DWSS at Garang Tamanzai pindilai	TESLA Industries Pvt Ltd	0.57	0
16	DWSS at Tamanzai pindiali	TESLA Industries Pvt Ltd	0.57	0
17	DWSS at Lachai Danishkool Pandiyali	Sky Green Engineering Pvt Ltd	0.551	0
18	DWSS at Abakhel Halimzai	TESLA Industries Pvt Ltd	0.63	0.63
19	DWSS at Gul poor kili Ghundakhel	TESLA Industries Pvt Ltd	0.57	0
20	DWSS at Samikhel	TESLA Industries Pvt Ltd	0.57	0.57
21	DWSS at Sangar	TESLA Industries Pvt Ltd	0.57	0.57
22	DWSS at Kassai	TESLA Industries Pvt Ltd	0.573	0.573
23	DWSS at Kirra Prang Ghar	TESLA Industries Pvt Ltd	0.57	0
24	DWSS at Sagi Bala	TESLA Industries Pvt Ltd	0.57	0.57
25	DWSS at Kooz Sagi	TESLA Industries Pvt Ltd	0.57	0.57
26	DWSS at Kooz Sagi	TESLA Industries Pvt Ltd	0.57	0
27	DWSS at Rahim kore Michni.	Sky Green Engineering Pvt Ltd	0.5	0
28	DWSS at Khatki Sharif	TESLA Industries Pvt Ltd	0.5	0
29	DWSS at Saporai Michni Ekkaghund	TESLA Industries Pvt Ltd	0.57	0
30	DWSS at Saporai Michni Ekkaghund	TESLA Industries Pvt Ltd	0.57	0
31	DWSS at Gorgorai Michni Ekkaghund	TESLA Industries Pvt Ltd	0.57	0
32	DWSS at Atokhel Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
33	DWSS at Atokhel Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
34	DWSS at Atokhel Kamali	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
35	DWSS at Atokhel kamali Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
36	DWSS at Atokhel kamali Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
37	DWSS at Atokhel Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
38	DWSS at Yasin kore kamali Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
39	DWSS at Barokhel	Peshawar Const. & Pipe Pvt Ltd	0.57	0
40	DWSS at Daim kore K/Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
41	DWSS at Ghazibeg kamali Halimzai	Peshawar Const. & Pipe Pvt Ltd	0.57	0.57
42	Installation of 10 Street Lights at Shati kore Halimzai, Bahai Dag Baizai, Lakaro Bazar Safi.	QRI Const.Pvt Ltd	2.00	0.0000
43	Installation of 10 Street Lights at Shati kore Halimzai, Bahai Dag Baizai, Lakaro Bazar Safi.	Peshawar Const. & Pipe Pvt Ltd	2.00	2.0000
44	Installation of 10 Street Lights at Shati kore Halimzai, Bahai Dag Baizai, Lakaro Bazar Safi.	Peshawar Const. & Pipe Pvt Ltd	2.00	2.0000
Advertisement charges			0.40	0.768824
G.TOTAL			159.3550	93.803695
