



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

**AUDIT YEAR 2021-22**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AAC	Additional Assistant Commissioner
AD	Assistant Director
ADEO	Assistant District Education Officer
ADP	Annual Development Programme
AIR	Audit and Inspection Report
B&R	Building and Roads
BHUs	Basic Health Units
BOK	Bank of Khyber
BOQ	Bill of Quantity
CM	Chief Minister
CMD	Chief Minister Directives
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
DEO	District Education Officer
DG	Director General
DHO	District Health Officer
FY	Financial Year
GFR	General Financial Rules
GGPS	Government Girls Primary School
GPF	General Provident fund
GPS	Government Primary School
IPSAS	International Public Sector Accounting Standards
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model

NOC	No Objection Certificate
P&D	Planning and Development
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC	Planning Commission
PCC	Plain Concrete Cement
PFC	Provincial Finance Commission
PHE	Public Health Engineering
PTC	Parents Teacher Council
RCC	Re-in forced Cement Concrete
RDA	Regional Directorate of Audit
SAE	Schedule of Authorized Expenditure
SDEO	Sub Division Education Officer
SIDB	Small Industries Development Board
TAC	Tehsil Accounts committee
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Council/Neighborhood 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 Torghar 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 the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate legislative forum through the next year's Audit Report.

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

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

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

Islamabad  
Dated:

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

## EXECUTIVE SUMMARY

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

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

Local Governments of District Torghar consist of three tiers, which perform their operations under Khyber Pakhtunkhwa Local Government Act, 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier-the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 11 devolved departments including AD Local Government Election & Rural Development Department. The second Tier-Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are two Tehsils administrations in District Torghar. The third Tier-village and neighborhood Councils have AD LGE & RDD as their Principal Accounting Officer. There are 40 VCs/NCs in District Torghar.

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

This office is mandated to conduct audit of 172 formations working under 04 PAOs. Total expenditure and receipts<sup>1</sup> of these formations were Rs. 828.219 million and Rs. nil respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 06 formations of 04 PAOs having a total expenditure of Rs. 723.417

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

million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 87.34% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 02 formations of 02 PAOs (2 TMAs) having nil receipt for the financial year 2020-21.

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

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

As a result of audit, a recovery of Rs. 46.874 million was pointed out in this report. No recovery against these figures was reported.

**c. Audit Methodology**

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

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

**d. Audit Impact**

A recovery of Rs. 46.874 million was pointed out by audit, however, positive impact depends on managements willingness to implement an internal control frame work and recommendation of audit.

**e. Comments on Internal Control.**

Internal control is designed to address risk and to provide reasonable assurance that in pursuit of 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. risks identification, risk evaluation and appropriate responses were carried out in the local government.



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

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

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

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

- i. Non-compilation / Consolidation of Accounts of Local Governments- Rs.94.948 million<sup>2</sup>
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs.28.151 million<sup>3</sup>
- iii. Unverified payments of arrears on account of pay and allowances- Rs.29.540 million<sup>4</sup>
- iv. HR/Employees related irregularities were noted in 03 cases amounting to Rs.9.768 million<sup>5</sup>
- v. Procurement related irregularities were noted in 06 cases amounting to Rs.60.246 million.<sup>6</sup>
- vi. Management of Accounts with commercial bank related issue was noticed in one case amounting to Rs. 3.763 million.<sup>7</sup>
- vii. Others, including cases of accidents, negligence etc was noted in 02 case amounting to Rs.6.526 million.<sup>8</sup>

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

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<sup>2</sup> Para 1.2.1

<sup>3</sup> Para 1.2.2

<sup>4</sup> Para 1.2.3

<sup>5</sup> Para 2.5.1.1 to 2.5.1.3

<sup>6</sup> Para 2.5.1.14,2.5.1.5,3.5.1.1, 3.5.1.2, 3.5.1.3, and 4.5.1.1

<sup>7</sup> Para 4.5.1.2

<sup>8</sup> Para 3.5.2.1 & 4.5.2.1

**g. Recommendations**

- i. TMAs accounts need to be consolidated at DAO level.
- ii. All payments need to be made through crossed cheques to vendors.
- iii. Actions need to be taken to stop the practice of violation of the rules and regulations in spending public money.
- iv. Strenuous efforts need to be made by the departments to recover outstanding dues on account of various taxes.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.
- vi. The DAC meetings should be held more frequently.

## CHAPTER-1

### Public Financial Management

#### 1.1 Sectoral Analysis

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

In District Torghar, Funds amounting to Rs. 1,071.84 million were allocated to 170 formations working under 04 PAOs. Out of which, expenditure of Rs. 828.219 million was made resulting into saving of Rs. 243.621 million. Audit coverage relating to expenditure for the current audit year comprises 06 formations of 04 PAOs having a total expenditure of Rs. 723.417 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 87.34% of auditable expenditure.

(Rs. in million)

District Torghar					
2020-21	Budget	Actual expenditure /Receipt	Excess/(Saving)	Expenditure/ Receipts Audited	%age
Salary	798.77	701.19	97.57	653.834	12.215
Non salary	104.37	91.68	12.69		12.159
Development	168.71	35.35	133.36		79.048
<b>Total</b>	<b>1,071.840</b>	<b>828.219</b>	<b>243.621</b>	<b>653.834</b>	<b>87.346</b>
<b>Receipts</b>		<b>0.000</b>			

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

reflect Rs. 94.948 million into the consolidated financial statement of Local Government, Haripur. Similarly, the expenditure of Rs. 28.151 million was directly paid to DDO instead of crossed cheque to the vender.

District Government, Torghar 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, Torghar as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Torghar with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local government provided services in the following sectors.

### **Education**

The education sector is one of the major sectors devolved at district level. Statistics show that there are 212 primary, 26 middle, 12 secondary in District Torghar. The estimated Teacher Student Ratio is 1:40 at primary, 1:30 at middle, 1:30 at secondary. District Torghar literacy rate is 23% the Gross Enrollment Rate (GER) is 80%, and the Net Enrollment Rate (NER) is 70% at the primary level. On budgetary front, District Education office, Torghar succeeded in spending Nil % of District ADP and 95% of non-salary budgets.

District Education Offices in Torghar were given target of enrolment of 65% children for current year against which 25% kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 65% and 25% children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 85% & 75% respectively. Furthermore, 78% schools in district Torghar were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and

electrification. However, administrative visits of DEO, DDEO and SDEO were only 80% against the assigned targets.

## **Health**

Health is another important sector of District Torghar with a total of 10 health facilities spread across the district, among which all are rural based. Their further break-up is 10 BHUs, 0 CDs, 0 HOSP and 0 RHC with the total catchment area population of approximately 170,000 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, 6502 babies were born in primary and zero in secondary health facilities respectively. Out of them, 345 infant and 130 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 0 lab tests, 0 X-rays, 0 ultrasounds, 0 CT scans and 0 ECGs were done in both primary and secondary health facilities in district Torghar. Figures of immunization from EPI register were as 1861 pregnant women received TT-2 vaccines, 2878 kids under 12 months received full immunization, 2910 children under 12 months received 1<sup>st</sup> measles vaccines and 2977 kids under 12 months received 3<sup>rd</sup> pentavalent vaccine. 6000 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health facilities were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients treatment and other lab investigations etc.

## **Social Welfare**

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

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

There was no Dar-ul-Kafala for beggars in district Torghar with the objective to rehabilitate them by imparting vocational training. Various vocational and industrial trainings were provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

### **Municipal Services**

Tehsil Municipal Administrations, District Torghar 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, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Torghar 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 LGA2013.

## **1.2 AUDIT PARAS**

### **1.2.1 Non-compilation/Consolidation of Accounts of Local Governments– Rs. 94.948 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 Torghar 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. 59.592 million and Rs. 35.356 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. 28.151 million**

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

Finance Department Letter No: BO (W&M) /6-5/2019-20 dated 19/02/2020 provides that in order to streamline the management in public account

and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

District Accounts Officer Torghar, paid Rs. 28.151 million to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

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

### **1.2.3 Unverified payment of arrears on account of pay & allowances—Rs. 29.540 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 Torghar for the financial year 2020-21, while analyzing HR data it was noticed that arrears of pay and allowances of Rs.29.540 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 Torghar

#### 2.1 Introduction

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

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

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

#### Audit Profile of the District Government Torghar

(Rs in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1.	Formations	10	04	653.834	Nil

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

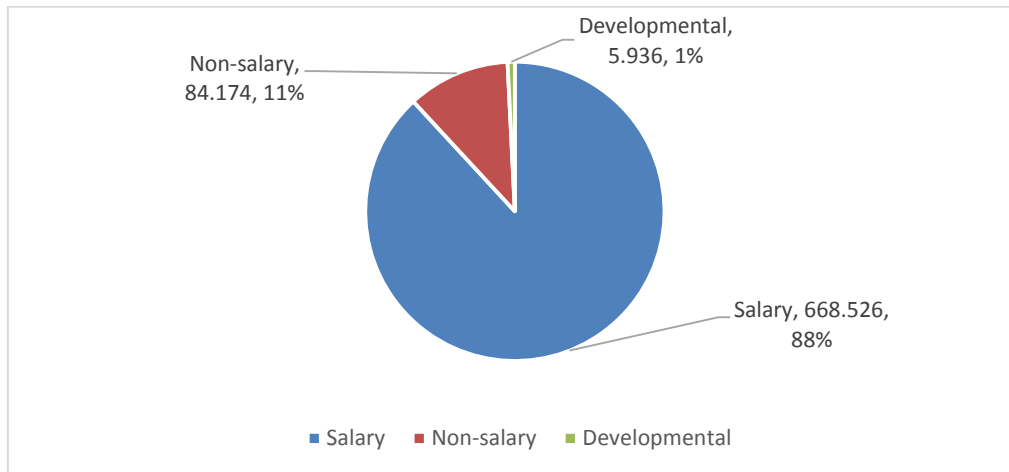
(Rs in million)

2020-21	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	755.676	668.526	(87.15)	11.532
Non-salary	88.559	84.174	(4.385)	4.951
Developmental	6.930	5.936	(0.994)	14.343
<b>Total:</b>	<b>851.165</b>	<b>758.636</b>	<b>(92.529)</b>	
<b>Receipts</b>	-	-		-

The savings of Rs. 92.529 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

### EXPENDITURE 2020-21

(Rs in million)



## 2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.15.765 million were raised in this audit report. This amount also includes recoverable of Rs.9.768 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in million)

S.No.	Classification	Amount
1.	<b>Irregularities</b>	
A.	HR / Employees related irregularities	9.768
B.	Procurement related irregularities	5.997
	<b>Total:</b>	<b>15.765</b>

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

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

S.No.	Audit Year	ZAC meeting
1.	2010-11	Not Convened
2.	2011-12	Not Convened
3.	2012-13	Not Convened
4.	2013-14	Not Convened
5.	2016-17	Not Convened
6.	2017-18	Not Convened
7.	2018-19	Not Convened
8.	2019-20	Not Convened
9.	2020-21	Not Convened

## **2.5 AUDIT PARAS**

### **2.5.1 Irregularities**

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

##### **2.5.1.1 Non-recovery of House Rent Allowance and 5% maintenance charges amounting –Rs.1.675 million**

According to Accountant General, Khyber Pakhtunkhwa Memo No. Computer/HR-Lab/CIC/203 Dated: 04-08-2011, House Rent, Conveyance Allowance & 5% maintenance Charges are required to be deducted from monthly pay bills of the employees residing in the Government accommodations in the work premises.

Deputy Commissioner, Torghar paid an amount of Rs.1.675 million as House Allowance and 5% maintenance charges to various officials who were residing in the designated government accommodations within the office premises during the financial year 2020-21. Detail is given at annexure-02.

Moreover 5% maintenance charges were also not recovered from these employees.

The lapse occurred due to weak internal control which resulted in loss to government.

When pointed out in July 2021, management stated detail reply will be submitted after perusal of record. No progress was intimated in this regard.

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

Audit suggests disciplinary action against the persons at fault besides recovery of the amount from the individuals held responsible under intimation to audit.

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

##### **2.5.1.2 Overpayment on a/c of House rent/ Conveyance allowance - Rs.1.045 million**

According to Accountant General, Khyber Pakhtunkhwa memo No Computer/HR-Lab/CIC/203 Date 04.08.2011 Conveyance allowance is not

admissible to Government officials residing the designated accommodation in the work premises.

According to the Finance Department Government of Khyber Pakhtunkhwa No.FD.SR.1.9.4/86 (PR) dated: 15-10-2011, “ the officers / officials residing in the residential colonies situated within work premises are not entitled to draw House Rent and Conveyance allowance and 5% of the basic pay will be deducted as maintenance charges.”

District Health Officer, Torghar allowed payment of Rs.1,044,828 to fifteen employees residing in Government accommodation on account of House Rent & conveyance Allowance during the year 2020-21. Detail is given at annexure-03.

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

When pointed out in October 2021, management stated that the record will be checked thoroughly and reply will be furnished to audit. Reply is not tenable as no progress was shown till finalization of this report.

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

Audit recommends investigation and recovery under intimation to audit.

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

### **2.5.1.3 Overpayment on account of Conveyance allowance-Rs.7.048 million**

Rule 3(2)(i) of District Government Budget Rules 2016 says that the principal accounting officer must be in a position to assume before District Government and Districts Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

District Education Officer Male/Female, Torghar allowed payment of conveyance allowance worth Rs. 7,048,752 to teachers during summer and winter vacations in 2020-21..

S. No	Particulars	Amount Rs.
1.	DEO (M)	6,281,808
2.	DEO (F)	766,944
<b>Total :</b>		<b>7,048,752</b>

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

When pointed out in October 2021, management stated that after perusal of record / POP detail reply will be communicated. Reply was not tenable as no progress was shown till finalization of this report.

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

Audit suggests recovery besides fixing responsibilities.

**AIR Para No.07, 08 (2020-21)**

## **B. Procurement related irregularities**

### **2.5.1.4 Doubtful purchase of COVID-19 items from local market–Rs. 4.196 million**

According to Para 03 of the Guidelines/SOPs circulated by DG Health Services KP Peshawar vide letter No.1277-1344/ADG/Admn Dated 03.04.2020 for utilization of emergency operations fund provides that, “the DHO/MS DHQ are required to ensure the expenditures are being conducted in an efficient manner and to ensure that a least cost method is used in light of a reasonable due diligence.

According to Para 11 of GFR Vol.-I, each head of the department is responsible for enforcing financial order and strict economy at every step.

As per DHO letter dated 27-05-2021, COVID-19 items and Anti Rabies vaccines were purchased by Ex. DHO for a cost of Rs. 4.196 million despite the fact that COVID-19 items were already purchased on centralized basis by the Director General Health and handed over to DHO Torghar upon his demand, during 2020-21.

In this regard a payment of Rs. 1.206 million was also released to M/S Rehman Medicose & M/S Hafsa Medical Complex Battagram.

Furthermore stores related with COVID-19 and Anti Rabies vaccines worth Rs. 2.990 million were also purchased whose bills/vouchers were not available on record.

The lapse occurred due to weak internal control which resulted in doubtful purchase of COVID-19 items.

When pointed out in August 2021, management stated that record will be checked thoroughly and reply will be communicated. Reply was not convincing as no progress was intimated in this regard.

Request for convening of DAC meeting was made in October, 2021. DAC meeting was not held till finalization of this report.

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

**AIR Para No.14 (2020-21)**

#### **2.5.1.5 Non-Supply of Furniture–Rs.1.801 million**

As per rule 379 of FTR Vol-I prohibits the drawl of money from Govt treasury in advance for supply.

According to Para 23 of GFR every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence.

District Education Officer (M) Torghar made contract agreement with FDC Wood Processing Unit SAW Mill Mansehra for supply of furniture for a cost of Rs.15.890 million (paid in advance) on 7th July 2017 within 90 working days. A period of four (04) years had lapsed but the supply of the following furniture was still not completed as per detail below: -

<b>S.No.</b>	<b>Particular</b>	<b>Unit Price</b>	<b>Quantity</b>	<b>Amount</b>
01	Teacher Chair	2818	58	163,444
02	Teacher Table	6096	60	365,760
03	Tablet Chair	4764	43	204,852
04	Almirah	12065	17	205,105
05	Office Chair	3302	113	373,126
06	Revolving chair	10033	30	300,990
07	Office Table	11074	17	188258
<b>Grand Total</b>				<b>1,801,535</b>

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

When pointed out in August 2021, management stated that after checking of record reply will be communicated. Reply was not tenable as no progress was communicated.

Request for convening of DAC meeting was made in October, 2021. DAC meeting was not held till finalization of this report.

Audit recommends inquiry into the matter beside action on the person(s) at fault.

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



## CHAPTER-3

### Tehsil Municipal Administration

#### 3.1 Introduction

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

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

- (i) To 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;
- (ii) Prepare special plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (iii) Execute and manage development plans for improvement of municipal services and infrastructure;
- (iv) 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;
- (v) Enforce municipal laws, rules and bye-laws;
- (vi) Prevent and remove encroachments;
- (vii) Regulate affixing of sign-boards and advertisements;
- (viii) Provide, manage, operate, maintain and improve municipal services;
- (ix) Prepare budget, long term and annual municipal development programmes;
- (x) 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;
- (xi) Collect taxes, fines and penalties provided under this Act;
- (xii) Organize sports, cultural, recreational events, fairs and shows;
- (xiii) Organize cattle fairs and cattle markets;
- (xiv) Co-ordinate and support municipal functions amongst village and neighborhood councils;

- (xv) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (xvi) Manage municipal properties, assets and funds;
- (xvii) Develop and manage schemes, including site development in collaboration with district government;

### Audit Profile of TMAs of the District Torghar

(Rs in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1.	Municipal Services	02	02	44.569	NIL

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

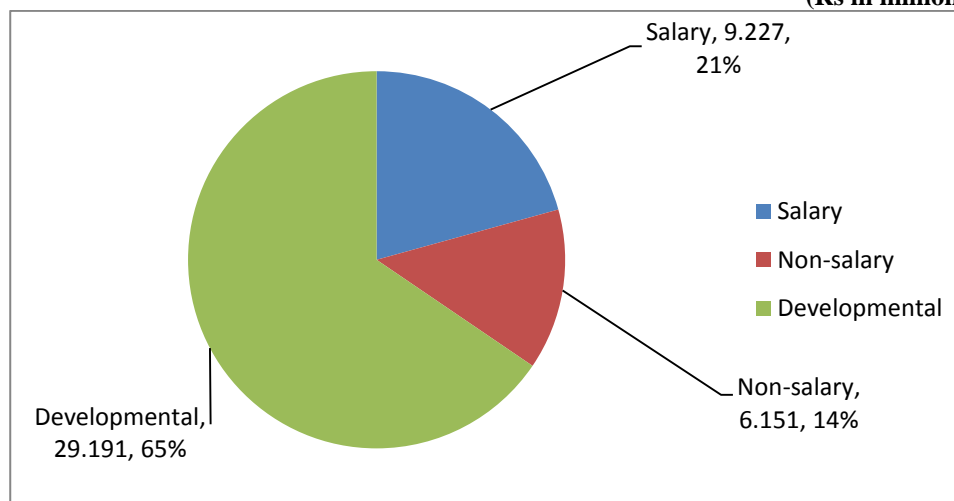
(Rs in million)

2020-21	Budget	Actual Expenditure/ Receipts	(Saving) /Excess	%age
Salary	21.554	9.227	(12.327)	57.191
Non-salary	14.369	6.151	(8.218)	57.193
Developmental	161.555	29.191	(132.364)	81.931
<b>Total:</b>	<b>197.478</b>	<b>44.569</b>	<b>(152.909)</b>	
<b>Receipt</b>	--	--	--	

The savings of Rs.152.909 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

### EXPENDITURE 2020-21

(Rs in million)



### 3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.51.701 million were raised in this audit report. This amount also includes recoverable of Rs.24.269 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

<b>S. No.</b>	<b>Classification</b>	<b>Amount (millions)</b>
1.	<b>Irregularities</b>	
A	Procurement related irregularities.	50.560
2.	Others, including cases of accidents, negligence etc	1.141
	<b>Total:</b>	<b>51.701</b>

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

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

<b>S.No.</b>	<b>Audit Year</b>	<b>TAC meeting</b>
1.	2010-11	Not Convened
2.	2011-12	Not Convened
3.	2012-13	Not Convened
4.	2013-14	Not Convened
5.	2014-15	Not Convened
6.	2015-16	Not Convened
7.	2016-17	Not Convened
8.	2017-18	Not Convened
9.	2018-19	Not Convened
10.	2019-20	Not Convened
11.	2020-21	Not Convened

### **3.5 AUDIT PARAS**

#### **3.5.1 Irregularities**

##### **A. procurement related irregularities**

##### **3.5.1.1 Irregular expenditure of -Rs.22.695 million**

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

Tehsil Municipal Officer, TMA Judbah, Torghar incurred an expenditure of Rs.22,695,826 on different developmental schemes during 2020-21 without obtaining technical sanction from the competent authority as per detail given at annexure-04.

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

When pointed out in October 2021, management stated that after checking of record reply will be communicated. No progress was intimated in this regard.

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

Audit recommends inquiry and regularization besides obtaining Technical Sanction from the competent forum.

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

##### **3.5.1.2 Non-imposition of penalty for late completion of schemes – Rs.23.128 million**

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

Tehsil Municipal Officer, TMA Hassan Zai, and Judbah District Torghar did not impose penalty of Rs.23.128 million at the rate of 10% of the bid cost Rs.231.280 million upon the contractors of incomplete schemes as per detailed given in annexure-05.

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

When pointed out in October 2021, management stated that reply will be communicated after checking of record. No progress was intimated in this regard.

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

Audit recommends imposition of penalty and its deposit into Government treasury.

**AIR Para No. 02&10(2020-21)**

### **3.5.1.3 Non-awarding of contract to lowest bidder –Rs.4.737 million**

According to S. No 17 (5&6) of Khyber Pakhtunkhwa Procurement Regulatory Authority Act 2012, (Khyber Pakhtunkhwa Act No. XI of 2012), If the lowest evaluated responsive bidder is not found to be qualified on all the post-qualification criteria provided in the bidding documents, its bid shall be rejected and credentials of the next lowest evaluated responsive bidders shall then be checked against all of the post-qualification criteria provided in the bidding documents, and the contract shall be awarded to the lowest evaluated responsive qualified bidder.

Tehsil Municipal Officer Judbah Torghar failed to award two developmental schemes worth Rs14,000,000 to the lowest bidders thereby causing a loss of Rs 4.737 million as per detail given below:-

**(Rs in million)**

S.No	Name of scheme	E/cost of work)	ADP Name	Lowest bidder rate	Awarded bidder rate	Difference	Loss (Rs)
1	Tameer road Ghari to Kalsuna Mada Khel	5.00	CMD 2017-18	36.90%	10%	26.90%	1,345,000
2	Shingle road from ashary to Kalish	9.00	DADP 2015-16	5,090,882	8,483,770	3,392,888	3,392,888
	<b>Total</b>	<b>14.00</b>					<b>4,737,888</b>

The lapse occurred due to weak internal controls which resulted in non-awarding of contract to lowest bidder.

When pointed out in October 2021, management stated reply will be communicated after checking of record. No progress was intimated in this regard.

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

Audit recommends recovery of loss from the concerned contractor/officer(s) at fault.

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

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

**3.5.2.1 Non-deposit of Income Tax and KPRA Tax of developmental schemes -Rs. 1.141 million**

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

TMA Hassan Zai Torghar, deducted an amount of Rs.961,570 and Rs.178,992 on account of income tax and KPRA tax respectively during 2020-21 upon execution of various developmental schemes from the contractors but the amount was not deposited in government treasury.

The irregularity occurred due to weak internal controls which resulted in loss to the Government.

When pointed out in October 2021, management stated reply will be communicated after checking of record. No progress was intimated in this regard.

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

Audit recommends immediate deposit into government treasury beside action against the person at fault.

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



## CHAPTER-4

### AD LGE & RDD

#### 4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Torghar have 40 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Torghar.

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

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

- i. Providing secretarial support to the Council, matters relating to Local Government Commission
- ii. Coordination and supervision of village and 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

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

- i. Monitoring and supervision of the performance of functionaries of all government offices located in the area of the respective village council or 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 centers.
  - vii. Identifying development needs of the area for use by municipal administration and district government in prioritizing development plans;
  - viii. Making arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
  - ix. Displaying land transactions in the area for public information;
  - x. Mobilizing community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
  - xi. Organizing cattle fairs and agriculture produce markets;
  - xii. Organizing sports teams, cultural and recreational activities;
  - xiii. Organizing watch and ward in the area;
  - xiv. Promoting plantation of trees, landscaping and beautification of public places;
  - xv. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
  - xvi. Considering and approving annual budget presented by the respective Nazim, village council or Neighbourhood council;
  - xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
  - xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
  - xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and

- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

### Audit Profile of AD LGE & RDD Torghar

(Rs. in million)

S. No	Description	Total No's	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1.	Formations	01	01	25.014	Nil

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

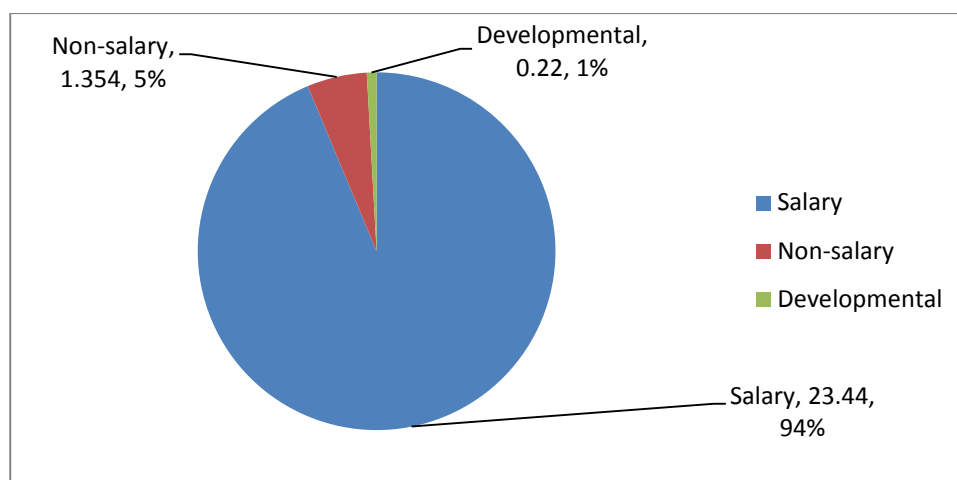
(Rs. in million)

AD LGE & RDD				
2020-21	Budget	Actual Expenditure/ Receipts	Excess /((Saving)	% age
Salary	21.536	23.440	1.904	-8.84
Non-Salary	1.441	1.354	(0.087)	6.03
Developmental	0.220	0.220	0	0
<b>Total:</b>	<b>23.197</b>	<b>25.014</b>	<b>1.817</b>	
<b>Receipts</b>				

The excess of Rs 1.817 million is occurred due to salary head.

### EXPENDITURE 2020-21

(Rs in million)



#### 4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs12.837 were raised in this audit report. This amount includes recoverable of Rs 12.837 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:-

(Rs in millions)		
S. No.	Classification	Amount
1.	<b>Irregularities</b>	
A	Procurement related irregularities.	3.689
B	Management of Accounts with Commercial Banks	3.763
2.	Others, including cases of accidents, negligence etc	5.385
<b>Total:</b>		<b>12.837</b>

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

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

S. No.	Audit Year	VAC/NAC meeting
1.	2010-11	Not Convened
2.	2011-12	Not Convened
3.	2012-13	Not Convened
4.	2013-14	Not Convened
5.	2014-15	Not Convened
6.	2015-16	Not Convened
7.	2016-17	Not Convened
8.	2017-18	Not Convened
9.	2018-19	Not Convened
10.	2019-20	Not Convened
11.	2020-21	Not Convened

## **4.5 AUDIT PARAS**

### **4.5.1 Irregularities**

#### **A. Procurement Related Irregularities**

##### **4.5.1.1 Non-imposition of penalty due to late completion of schemes – Rs. 3.689 million**

Clause-4 of the contract agreement the delivery will be completed within nine months. If supply is not completed in time, the firm shall be liable to pay penalty @ 1% per day but not exceeding 10% of the total cost of the supplies.

AD LGE&RDD Torghar during 2020-21 failed to impose a penalty of Rs 3,689,130 for late completion of various developmental schemes. Detail is given at annexure-06.

The irregularity occurred due to weak internal controls which resulted in loss to the Government.

When pointed out in October 2021, management stated that the amount will be recovered and record will be produced. Reply was not tenable as no progress was intimated in this regard.

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

Audit recommends immediate completion of schemes besides imposition and recovery of penalty @10% of estimated cost and action against the person(s) at fault.

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

#### **B. Management of Accounts with Commercial Banks**

##### **4.5.1.2 Non-deposit of profit into government treasury -Rs3.763 million**

Finance Department Khyber Pakhtunkhwa Peshawar vide letter No. 2/3-(F/L)/FD/2007-08/vol-IX dated 10.03.2018, has allowed sanction of bank accounts in commercial banks for various departments/autonomous/semi-

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

Secretaries of various village councils of the office of AD LGE&RDD Torghar, earned profit of Rs3,763,409 on placement of funds in saving bank account during financial years 2020-21. However the same was not deposited in government treasury. Detail is given at annexure-07.

The irregularity occurred due to weak internal controls which resulted in loss to the Government.

When pointed out in October 2021, management stated that the profit will be deposit and record will be produced. Reply was not tenable as no progress was intimated in this regard.

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

Audit recommends deposit profit into government treasury.

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

#### **4.5.2 Others, Including Cases Of Accidents, Negligence etc**

##### **4.5.2.1 Non-deposit of Professional tax, stamp duty, DPR and Income Tax –Rs.5.385 million.**

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

AD LGE&RDD Torghar, Secretaries of various village councils deducted Professional tax, stamp duty, DPR and Income tax amounting to Rs. 5.383 million (Rs. 411,309, Rs. 430,085, Rs. 245,550, Rs. 4,297,854). However the same was not deposited in government treasury. Detail is given at annexure-08.

The irregularity occurred due to weak internal controls which resulted in loss to the Government.

When pointed out in October 2021, management stated that the amount will be deposited and challan will be produced. Reply was not tenable as no progress was intimated in this regard.

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

Audit recommends immediate deposit into government treasury through challan under intimation to audit.

**AIR Para No 05,07 (2020-21)**

## ANNEXURES

### Annex-01

#### Detail of MFDAC Paras

S.No	Department	Para	Subject	Rs
1.	DC	01	Loss due to mismanagement	20.231
2.	DC	02	Non utilization of Covid-19 funds	25.885
3.	DC	03	Irregular transfer and retention of funds into current bank account	26.00
4.	DC	05	Irregular retention of Polio security funds	1.562
5.	DC	06	Irregular payment of Payroll to employees	
6.	DC	07	Loss due to non-recovery of rent from banks	
7.	DC	08	Non reconciliation of consolidated funds	843.200
8.	DC	09	Irregular payment on account of land acquisition without mutation of land	144.403
9.	DC	10	Non establishment of Internal Audit Cell, Nor	
10.	DC	11	Non-utilization of land acquisition funds	
11.	DC	12	Non execution of settlement operation of land in District	
12.	DC	13	Non deduction of 2% Property funds	91.074
13.	DC	14	Unjustified expenditure on account of POL & Repair	3.935
14.	DC	15	Non conducting of physical verification of Assets	
15.	DC	16	Blockage of funds	0.400
16.	DHO	01	Doubtful purchase of medicines and misappropriation.	1.883
17.	DHO	02	Non-supply of medicines by the suppliers worth	1.800
18.	DHO	03	Irregular award and loss due to purchase and non	67948
19.	DHO	04	Irregular purchase and loss due to non-deduction of I.Tax & GST	293548
20.	DHO	05	Unjustified transfer and retention of funds in current account	2.231
21.	DHO	06	Non recovery of OPD receipt	0.749
22.	DHO	08	Irregular payment of Payroll	68.586
23.	DHO	09	Non reconciliation of consolidated funds	93.861
24.	DHO	10	Un-justified retention of EPI payment	1.402
25.	DHO	11	Incomplete maintenance of cash book	



26.	DHO	12	Un-justified retention of medicines	4.755
27.	DHO	13	Un-justified discord of medicines	0.107
28.	DHO	15	Non maintenance record of BHU Judbah	
29.	DHO	16	Embezzlement of OPD fee	0.142
30.	DHO	17	Irregular expenditure and retention of Polio campaign	0.926
31.	DHO	18	Unjustified expenditure on account of POL	0.355
32.	DHO	19	Non conducting of Inquiry of absent staff	
33.	DHO	20	Non conducting of physical verification of Asstes	
34.	DHO	21	Defective execution of construction work of RHC Maira Mada Kheil	
35.	DHO	01	Non construction of 33 schools	
36.	DHO	02	Non transfer/mutation of land of 142 schools	
37.	DHO	04	Loss due to non-deduction of GST	0.425
38.	DHO	05	Non deduction of GPF,BF,EEF and retirement benefit	0.093
39.	DEO	06	Non maintenance of cash book	
40.	DEO	07	Unverified expenditure of PTC funds	8.120
41.		09	Irregular retention of funds for hiring of teachers	2.460
42.	DEO	10	Non deposit of student funds	0.312
43.	DEO	11	Non recovery of pay roll	2.527
44.	DEO	12	Un-Authorised cash payment of Payroll to employees	1.702
45.	DEO	13	Non recovery of HRA	0.132
46.	DEO	14	Irregular transfer and retention of funds in current account	0.303
47.	DEO	15	Irregular payment of payroll	11.002
48.	DEO	16	Loss due to non-recovery of embezzlement amount	0.1931 7
49.	DEO	17	Non reconciliation of accounts under CRC & Petty	0.507
50.	DEO	18	Non execution of contract for supply of furniture	13.297
51.	DEO	19	Suspected misappropriation of Hot and Cold charges	0.450

52.	DEO	20	Non conducting of physical verification of Assets	
53.	DEO	21	Poor performance of GHS Maira Mada Kheil	
54.	DEO	22	Non recovery of conveyance allowance	0.120
55.	DEO	23	Unjustified expenditure of TA/DA	0.497
56.	DEO	24	Excess expenditure from budget	0.127
57.	DEO	25	Irregular expenditure on account of POL	0.150
58.	DEO(F)	01	Non construction of 12 school	
59.	DEO(F)	02	Non transfer /mutation of land of 75 schools to	
60.	DEO(F)	03	Non supply of furniture and non-execution of contract	0.810
61.	DEO(F)	04	Non deduction of GPF,BF,EEF	0.146
62.	DEO(F)	05	Unjustified establishment of 03 schools without teachers	
63.	DEO(F)	06	Unjustified expenditure of PTC Funds	5.965
64.	DEO(F)	08	Non-utilization of fund for hiring of teachers	4.320
65.	DEO(F)	09	Non-recovery of payroll	0.107
66.	DEO(F)	10	Irregular payment of payroll to employees	16.630
67.	DEO(F)	11	Non conducting of physical verification of assets	
68.	DEO(F)	12	Unjustified payment payment of stipend to girls guide	0.524
69.	DEO(F)	13	Non maintenance of cash book and expenditure of girls	
70.	DEO(F)	14	Non-recovery of 5 % maintenance charges	0.0279
71.	DEO(F)	15	Improper maintenance of cash book and reconciliation	
72.	DEO(F)	16	Irregular transfer and retention of fund in current	0.242
73.	DEO(F)	17	Suspected misappropriation of hot and cold charges	0.070
74.	DEO(F)	18	Un-justified expenditure of TA/DA	0.250
75.	DEO(F)	19	Excess expenditure from budget	0.163
76	TMA judba	01	Substandard execution of developmental scheme	6.00
77	TMA Judba	02	Irregular cancellation of developmental schemes	7.135
78	TMA Judba	03	Unverified expenditure on account of execution of developmental schemes	57.490
79	TMA Judba	04	Irregular creation of liability on account of execution of developmental schemes	100.84
80	TMA Judba	05	Irregular payment on account of execution of developmental scheme	2.064
81	TMA Judba	06	Unauthorized obtaining of TS	5.677
82	TMA Judba	07	Unjustified execution of schemes without carrying out geological Test	12.435
83	TMA Judba	09	Overpayment due to allowing excess quantity for the item cutting of earth road	7.395
84	TMA Judba	11	Irregular expenditure on account of Developmental schemes without material testing	25.240
85	TMA Judba	12	Irregular retention of fund in PLA account and non-provision of break-up thereof	111.969
86	TMA Judba	13	Irregular expenditure of developmental works in public Hujras without mutation in the name of executing agency	4.130

87	TMA Judba	14	Non deposit of income tax of developmental schemes	0.728
88	TMA Judba	15	Non deposit of income tax and sales tax deducted on contingency	0.84
89	TMA Judba	16	Non reconciliation of closing balance lying in designated bank account with finance department	53.654
90	TMA Judba	17	Unauthentic payment of capacity building to LCB	0.2
91	TMA Judba	18	Non generation of income due to ill/weak management	
92	TMA Judba	19	Unauthentic payment on account securities	
93	TMA Judba	20	Irregular expenditure without obtaining technical sanction	114.350
94	TMA Judba	21	Unauthentic deposit of income tax	0.763
95	TMA Judba	22	Irregular hiring of daily wage employees without proper approval from Finance department	1.440
96	TMA Judba	23	Overpayment due to wrong calculation	0.196
97	TMA Judba	24	Irregular placement of developmental fund in bank account	31.936
98	TMA Judba	25	Overpayment due to allowing higher rates	0.20
99	TMA Judba	26	Suspected installation of solar system and unauthorized execution of developmental schemes without market rate analysis for Non Schedule Items thereof	10.877

100	TMA Hasanzai	04	Irregular expenditure on account of Developmental schemes without material testing	12.688
101	TMA Hasanzai	05	Unjustified height of Retaining wall and payment thereof	2.511
102	TMA Hasanzai	06	Unauthorized award of developmental schemes	2.200
103	TMA Hasanzai	07	Irregular placement of developmental fund in bank account	50.669
104	TMA Hasanzai	08	Non deposit of stamp duty, professional tax and DPR on execution of developmental schemes	0.731
105	TMA Hasanzai	09	Unauthentic deposit of income tax	2.766
106	TMA Hasanzai	10	Overpayment due to allowing unjustified items of work for	0.520
107	TMA Hasanzai	11	Irregular hiring of daily wage employees without proper approval	0.720
108	TMA Hasanzai	12	Irregular retention of fund in PLA account and non-provision of break-up thereof	40.815
109	TMA Hasanzai	13	Irregular expenditure of developmental works in public Hujras without mutation in the name of executing agency	1.625
110	TMA Hasanzai	14	Non deposit of income tax and sales tax deducted on contingency	1.05
111	TMA Hasanzai	15	Non reconciliation of closing balance lying in designated bank account with finance department	47.262
112	TMA Hasanzai	16	Unauthentic expenditure on account of	3.100

			developmental schemes	
113	TMA Hasanzai	17	Non deposit of remaining amount of purchase of vehicles	0.675
114	TMA Hasanzai	18	Overpayment due to allowing excess quantity in PCC 1:3:6 than required	0.488
115	TMA Hasanzai	19	Overpayment due to allowing excess quantity for the item erection and removing of form work	0.64
116	TMA Hasanzai	20	Non generation of income due to ill/weak management	-
117	TMA Hasanzai	21	Unauthentic payment on account securities	-
118	TMA Hasanzai	22	Unauthentic payment of capacity building to LCB	0.2

**Annex-02**  
**Para # 2.5.1.1**

**Detail of House Rent Allowance during 2020-21**

<b>POSITION OF RESIDENCES OF DC OFFICE TORGHAR</b>					
<b>For the year 2020-21</b>					
<b>S.No</b>	<b>Name of allottee and designation</b>	<b>HRA deducted</b>	<b>House Rent per month</b>	<b>5% maintenance charges per month</b>	<b>Total</b>
1	Farhat Jabeen CDLD	No	5,810	4027	9,837
2	Inam Ullah Health Office	No	5,810	3847	9,657
3	D.O Water Management	No	5,810	3960	9,770
4	Dr. Naz Health	No	4,433	2250	6,683
5	Staff Fisheries	No	5,810	4050	9,860
6	Kiran Police Dept.	No	1,589	1518	3,107
7	Saeed Levies	No	1,503	1518	3,021
8	Panagah	No	1,589	1518	3,107
9	Waheed ASI	No	1,961	1518	3,479
10	Dr. Yasir I.O WHO	No	1,961	1518	3,479
11	MI	No	1,961	1518	3,479
12	MI	No	1,961	1518	3,479
13	Zia Ul Islam Health	No	1,961	1518	3,479
14	Naveed Health	No	1,961	1518	3,479
15	Bakht Zada Health	No	1,961	1518	3,479
16	NBP Staff	No	5810	4255	10,065
17	BOK	No	5810	4320	10,130
18	BOK	No	5810	4047	9857
19	MI	No	5810	4050	9860
20	MI	No	5810	4020	9830
21	MI	No	5810	4620	10430
					139,567
<b>Total</b>					Rs.139,567x 12= <b>1,674,804</b> per annum

**Annex-03**  
**Para 2.5.1.2**

**House Rent Allowance/Conveyance Allowance 5% maintenance Charges**

S.No	Name of Office/Official	Place of Posting	CA Per month	H.R per month	5% Maintenance Charges	No of months	Amount
1	Dr. Muhammad Rouf	DHO Office	5000	4433	1978	12	136,932
2	Dr. Saleh	BHU Palosa	5000	Nil	1518	12	78,216
3	Dr. Muhammad Asaad	DHO Office	-	4433	1978	12	76,932
4	Dr. Naz Akbar	BHU Judbah	5000	4433	1978	12	136,932
5	Mst. Naseem Akhtar	BHU Darbani	2856	Nil	858	12	44,568
6	Mst Nazakat Bibi	BHU Dour Maira	2856	1961	760	12	66,924
7	Mst Saima Ayaz	BHU kandar	2856	1961	810	12	67,524
8	Mst Noor Zeba	BHU Shagai	Nil	2856	810	12	67,524
9	Mst Maryum	BHU Dour Maira	2856	1961	810	12	67,524
10	Mst Shakeela	BHU Maira Khail	2856	1961	810	12	67,524
11	Mr Naveed	TSV	1932	1544	643	12	49,428
12	Mr. Ilyas	MT	2856	1961	810	12	67,524
13	Mr. Ali mullah	MT	2856	1961	1242	12	72,708
14	Mr. Inam ullah	EPI Tech	2856	-	858	12	44,568
<b>Total</b>							<b>1,044,828</b>

**Annex-04**  
**Para 3.5.1.1**

**Execution of schemes with TS**

S #	Fund Name	NAMEOF SCHEMES	Pack age No	E/ Cost (M)	Expend	REMARKS
1	CMD 2017-18 (857)	DWSS Kara Nakhtar Koway Basikhail	1	2.50	1.71	Completed
2	CMD 2017-18 (857)	Boundary walls Maqbara & Mazaar Tilli Chapra	3	4.00	2.49	Completed
3	CMD 2017-18 (857)	Construction of Janazgah Chund Mada Khel	4	2.00	0.28	On going
4	CMD 2017-18 (857)	Construction of Janazgah Dilo Bala & Payeen	4	2.00	1.07	On going
5	CMD 2017-18 (857)	10 Nos Waiting Shads Tor Ghar	4	2.00	1.10	On going
6	CMD 2017-18 (858)	Tameer e-Road & Calwat Charakot to Tara Paranjil	6	6.00	4.46	Completed
7	CMD 2017-18 (858)	Tameer e-Road Tuth Pathay to Shengaldar	7	5.00	1.45	on going
8	CMD 2017-18 (858)	Tameer e-Road Mamanray to Mamaday Akazai	8	4.00	2.87	Completed
9	CMD 2017-18 (858)	Tameer e-Road & PCC Asharay Pathay to KalaraTili	9	9.00	0.80	on going
10	CMD 2017-18 (858)	Tameer e-Road Ghari to Kalsuna Mada Khel	10	5.00	4.24	Completed
11	CMD 2017-18 (858)	Tameere-Road Mangrai Loniya Basi Khel	11	9.00	3.31	on going
12	CMD 2017-18 (858)	Tameer-e-Link Road Soray Kamar	12	2.00	1.66	Changed to Kunary/Completed

13	CMD 2017-18 (858)	Tameer e-Road Peeraray to Kopra Akazai	13	5.00	1.40	Completed
14	CMD 2017-18 (858)	Tameer e-Road Mathor Basi Khel	14	3.00	2.52	Completed
15	CMD 2017-18 (858)	Tameer e- Road Main Road to Nadray Marer Hasanzai	18	3.00	2.21	Completed
16	CMD 2017-18 (858)	Tameer e- Road Improment Mera Akazai	18	4.00	2.95	on going
17	CMD 2017-18 (858)	Tameer e- Road Kot Mada Khel	19	4.00	2.34	on going
18	CMD 2017-18 (858)	Tameer-e-Road Doba Payeen to Wala via DobaBala	20	5.00	2.69	on going
19	CMD 2017-18 (858)	Tameer e- Road Soray Aasharay Basi Khel	20	5.00	4.49	Completed
20	CMD 2017-18 (858)	Tameer-e-Link Road & PCC Khuwar Bartooni Basi Khel	19	5.00	2.33	on going
21	CMD 2017-18 (858)	Tameer-e-raod Ambar Ghari to Banda Dakhli Bio Hasan Zai	21	8.00	4.55	on going
22	CMD 2017-18 (859)	Solar Tubewell Belyani Akazai	6	3.00	2.23	Completed
23	CMD 2017-18 (859)	Sawerage Line & PCC Charakot Madakhail	8	4.00	2.87	Completed
24	CMD 2017-18 (859)	Solar Tubewell Palosa Hasanzai	10	3.00	0.87	on going
25	CMD 2017-18 (859)	Sawerage line& PCC Rasta Palosa Keshti Gudar	22	4.00	3.54	Completed
26	CMD 2017-18 (859)	DWSS New Kalay Akazai	12	3.00	2.46	Completed



27	CMD 2017-18 (859)	DWSS Dor Bala Dor Payeen	12	2.00	1.64	Completed
28	CMD 2017-18 (859)	Solar Tubewell New & Old GhariHasanzai	12	3.00	0.95	on going
29	CMD 2017-18 (859)	Sawerage Line & PCC Streets Mera Mada Khel	14	8.00	7.08	on going
30	DADP 2015-16	Constrution of Shingle Road Shagai colon no 1 to colony 2		1.70	0.93	Completed
31	DADP 2015-16	Constrution of Shingle Road Reyar Bartuni		1.70	1.13	Completed
32	DADP 2015-16	Construction Of PCC Road Main Road To Areer dour Maira		1.70	0.42	Completed
33	DADP 2015-16	Construction of link Road Palosa no 1,2,3		1.70	0.49	Completed
34	DADP 2015-16	Widening & Repari of Road from Maira Akazai to Bimblal		1.70	1.70	Completed
35	DADP 2015-16	Construction of Moori Road Shatal		1.70	1.70	Completed
36	DADP 2015-16	Construction of Balkot to Bateela Road		1.70	1.70	Completed
37	DADP 2015-16	Constructon of ink Road Bayo Hasanzai		1.70	1.70	Completed
38	DADP 2015-16	PCC Road Ghari Judbha		1.70	1.70	changed to Tamir House
39	DADP 2015-16	Constt: of Link Road from Khanakay Kadow to Khanakay Village		1.70	1.70	Completed
40	DADP 2015-16	Shinge Road Dilo Mada Khail		1.70	1.70	Completed
41	DADP 2015-16	Repair and Rehabiitation of Tegram Tilli Road		1.70	1.70	Completed
42	DADP 2015-16	Constrution Of PCC Road Jigal to Jhatkot Bridge		3.00	0.75	Completed
43	DADP 2015-16	Construction of Shingle Road From Asharay to Kalish		9.00	9.00	Completed
44	DADP 2015-16	WSS Toray Patay, Chapray, Shagai Bartuni		1.90	1.71	Completed
45	DADP 2015-16	Constrction Of Link Road From Geeto kasia sar to sallo		3.00	0.30	Completed
46	DADP 2015-16	WSS Prenjal Makhail		2.30	0.58	Completed

47	DADP 2015-16	Construction of shingal Road Toot Patay To Kalish Jaba		5.63	5.63	Completed
48	DADP 2015-16	17 nos of Grtrioup Latrne 1 to each to Tangai, Gai Mormast, Shenai Mormast,Dharo,Serai,Dar ul Uloom Kala Dhaka Banda,		1.70	0.76	Completed
49	DADP 2016-17	installation of Chair lift Kotly 2 shift		6.00	5.52	Completed
50	DADP 2018-19	PCC Approch Road GHS Mera Mada Khail		2.00	0.99	on going
<b>Total</b>				<b>179.43</b>	<b>22.695</b>	

**Annex-05**  
**Para 3.5.1.2**

**Detail of ongoing scheme since long (for imposition of penalty) TMA Judbah**

S #	Fund Name	NAMEOF SCHEMES	E/ Cost (M)	Expend	F. Prog %	P. Prog %	REMA RKS
1	10% NHP	Dwss at Main stop Mera Madakhail	0.60	0.40	67%	50%	on Going
2	10% NHP	Dwss at Mhala Naseeb Abad Mada Khail	0.60	0.30	50%	50%	on Going
3	10% NHP	Construction of Road From sulmani madakhail Road to Village	0.50	0.20	40%	50%	on Going
4	10% NHP	Dwss At Mahala Salah Mera Mada Kahil	0.50	0.20	40%	50%	on Going
5	10% NHP	Installation Hand pump at Pataow Asharay	0.50	-	0%	25%	on Going
6	10% NHP	Dwss at Mahala Nazirgay Mera Mada Khail	0.70	0.10	14%	30%	on Going
7	CMD 2017-18 (857)	DWSS Abbay Banda cum Soray Asharay Basikhail	0.80	0.53	67%	90%	On going
8	CMD 2017-18 (857)	DWSS Sabay Hasanzai	1.50	0.43	29%	33%	On going
9	CMD 2017-18 (857)	PCC Rasta Chaptra to Banda Abdul Zahir Shah	0.30	0.15	48%	85%	On going
10	CMD 2017-18 (857)	PCC Rasta Ali ASghar Shah Kond	0.30	0.13	42%	90%	On going
11	CMD 2017-18 (857)	PCC Rasta Raz Muammad Shah Kond Tili Hasanzai	0.30	0.15	48%	60%	On going
12	CMD 2017-18 (857)	DWSS Masjid Bugdo Hasanzai	0.50	0.15	30%	80%	On going
13	CMD 2017-18 (857)	DWSS New Karra Akazai	0.70	0.36	51%	90%	On going

14	CMD 2017-18 (857)	DWSS Tarkho Hasanzai	0.50	0.27	53%	75%	On going
15	CMD 2017-18 (857)	DWSS Faqeer Banda Mabrah Madakhail	0.60	0.23	38%	60%	On going
16	CMD 2017-18 (857)	DWSS Muzam cum Gowandla Madakhail	0.70	0.19	28%	60%	On going
17	CMD 2017-18 (857)	DWSS Extt.Shanai cum Dilo Madakhail	0.40	0.15	37%	50%	On going
18	CMD 2017-18 (857)	DWSS Garra Gujaro kalay cum Dour Basikhail	1.00	0.71	71%	100%	On going
19	CMD 2017-18 (857)	PCC Street Jabara Basi Khel	0.60	0.36	60%	90%	On going
20	CMD 2017-18 (857)	PCC Street Dada Banda Basi Khel	0.60	0.37	61%	90%	On going
21	CMD 2017-18 (857)	PCC Street Haleema Dada Basi Khel	0.60	0.37	61%	100%	On going
22	CMD 2017-18 (857)	DWSS Seri Dada Basi Khel	0.60	0.19	32%	50%	On going
23	CMD 2017-18 (857)	DWSS Serozay Banda cum Shanai Madakhail	0.40	0.22	54%	75%	On going
24	CMD 2017-18 (857)	DWSS Chatta cum Pakband Nasratkhail	0.50	0.22	43%	55%	On going
25	CMD 2017-18 (857)	DWSS Rarh Cum Cheer Basi Khel	0.80	0.35	44%	70%	On going
26	CMD 2017-18 (857)	DWSS Sadi Qusar Miyan Gegyani Basikhail	0.80	0.39	49%	85%	On going
27	CMD 2017-18 (857)	PCC Street Mishkot Tili	0.50	0.25	50%		On going

28	CMD 2017-18 (857)	DWSS Shagai Nasrat khail	0.50	0.22	43%	35%	On going
29	CMD 2017-18 (857)	Tameer Janazagah Kandar Hasanzai Anwarzeb Khan	0.60	0.08	13%	80%	On going
30	CMD 2017-18 (857)	TameerJanazagah New Kalay Hasanzai Fazal Malik	0.60	0.31	52%	80%	On going
31	CMD 2017-18 (857)	Pavement of Streets Harnil Asadullah Basi Khel	0.80	0.30	37%	85%	On going
32	CMD 2017-18 (857)	Boundary wall Madrasa Mera Judbah Molana Gull Nawaz	0.30	0.09	31%	85%	On going
33	CMD 2017-18 (857)	Construction of Boundary Wall Maqbara Chund Mada Khel	1.00	0.27	27%	55%	On going
34	CMD 2017-18 (857)	Construction of Janazgah Chund Mada Khel	2.00	0.28	14%	60%	On going
35	CMD 2017-18 (857)	Construction of Janazgah Dilo Bala &Payeen	2.00	1.07	54%	60%	On going
36	CMD 2017-18 (857)	10 Nos Waiting Shads Tor Ghar	2.00	1.10	55%	65%	On going
37	CMD 2017-18 (858)	Irrigation Channal Kustano Miyan Gigyani	1.40	0.72	51%	65%	on going
38	CMD 2017-18 (858)	Irrigation Channal Sadi Qusar Gigyani	1.00	0.41	41%	55%	on going
39	CMD 2017-18 (858)	Community Centre Tara Mada Khel	0.80	-	0%	25%	on going
40	CMD 2017-18 (858)	Two Group Bathrooms Miandaday	0.20	0.07	34%	25%	on going
41	CMD 2017-18 (858)	One Bathroom Qalla Dambosa Qari Hameed ullah	1.00	0.03	34%	100%	on going

42	CMD 2017-18 (858)	One Bathroom Sadu Khan Basi Khel Rozi Khan	1.00	0.03	34%	30%	on going
43	CMD 2017-18 (858)	Two Bathrooms Doga Hasanzai Molvi SaeedurRehman	0.20	-	0%	40%	on going
44	CMD 2017-18 (858)	Two Groupe Bathrooms Banda Payeen	0.20	0.06	29%	25%	on going
45	CMD 2017-18 (858)	One Bathroom Ali Badar Banda cum Teetay MadaKhel	1.00	0.06	57%	25%	on going
46	CMD 2017-18 (858)	Two Group Bathrooms Soray Pathay Judbah	0.20	0.12	59%	25%	on going
47	CMD 2017-18 (858)	Tameer e-Road Tuth Pathay to Shengaldar	5.00	1.45	29%	75%	on going
48	CMD 2017-18 (858)	Tameer e-Road & PCC Asharay Pathay to KalaraTili	9.00	0.80	9%	45%	on going
49	CMD 2017-18 (858)	Tameere-Road Mangrai Loniya Basi Khel	9.00	3.31	37%	80%	on going
50	CMD 2017-18 (858)	Tameer e- Road Nasko Hasanzai	1.50	0.83	55%	100%	on going
51	CMD 2017-18 (858)	Tameer e- Road Improment Mera Akazai	4.00	2.95	74%	85%	on going
52	CMD 2017-18 (858)	Tameer e- Road Kot Mada Khel	4.00	2.34	59%	85%	on going
53	CMD 2017-18 (858)	Tameer-e-Road Doba Payeen to Wala via DobaBala	5.00	2.69	54%	65%	on going
54	CMD 2017-18 (858)	Tameer-e-Link Road & PCC Khuwar Bartooni Basi Khel	5.00	2.33	47%	100%	on going
55	CMD 2017-18 (858)	Tameee-e-raod Ambar Ghari to Kalsuna Mada Khel	5.00	4.24	85%	85%	on going

56	CMD 2017-18 (858)	Tameee-e-raod Ambar Ghari to Banda Dakhli Bio Hasan Zai	8.00	4.55	57%	85%	on going
57	DADP 2016-17	Installation of chair lift kotly 2 shift	6.00	5.52	92%	92%	on Going
58	CMD 2017-18 (859)	DWSS Shagai Mulabad Molana Tahir Basikhail	0.70	0.27	38%	66%	on going
59	CMD 2017-18 (859)	DWSS Repairing Judbah Mangaan Basikhail	1.50	0.57	38%	55%	on going
60	CMD 2017-18 (859)	DWSS Yaqmeen Banda ChundMadakhail	0.50	0.18	36%	66%	on going
61	CMD 2017-18 (859)	DWSS Niamat Zay Charakot Mada Khel	0.30	0.11	36%	80%	on going
62	CMD 2017-18 (859)	DWSS Extt.Legrah Madakhail	0.20	0.07	37%	25%	on going
63	CMD 2017-18 (859)	DWSS Najoriya SarAkazai	0.30	0.09	30%	95%	on going
64	CMD 2017-18 (859)	DWSS KandaonNasrat Khel	1.50	1.08	72%	50%	on going
65	CMD 2017-18 (859)	Solar Tubewell Palosa Hasanzai	3.00	0.87	29%	75%	Comple ted
66	CMD 2017-18 (859)	Solar Tubewell New & Old GhariHasanzai	3.00	0.95	32%	60%	on going
67	CMD 2017-18 (859)	DWSS Zangia Momin	0.80	0.24	31%	75%	on going
68	CMD 2017-18 (859)	DWSS Maina Muhammad Shareef	1.00	0.31	31%	55%	on going
69	CMD 2017-18 (859)	DWSS Laka Tegah Basi Khel	1.50	0.49	33%	55%	on going

70	CMD 2017-18 (859)	DWSS Maina Dr. Abdul Qayum	0.80	0.29	36%	65%	on going
71	CMD 2017-18 (859)	DWSS SanganoNaraydalay	0.80	0.29	36%	65%	on going
72	CMD 2017-18 (859)	Sawerage Line & PCC Streets Mera Mada Khel	8.00	7.08	88%	95%	on going
73	CMD 2017-18 (859)	DWSS Repairing DiloPayeen	0.70	0.24	34%	55%	on going
74	CMD 2017-18 (859)	DWSS Onra Khwar Shatal Main Masjid	1.00	0.68	68%	100%	on going
75	CMD 2017-18 (859)	DWSS Kara to Bar Kasay Shatal	0.40	0.17	43%	55%	on going
76	CMD 2017-18 (859)	Water Tank Minkhab Peza Shatal	0.40	0.17	43%	55%	on going
77	CMD 2017-18 (859)	DWSS Mori Basikhail	0.80	0.54	67%	90%	on going
78	CMD 2017-18 (859)	DWSS Kara Aukay shatal Basikhail	0.50	0.35	70%	85%	on going
79	CMD 2017-18 (859)	Well ShangoraTilli Syed Malik shah	0.20	-	0%	25%	on going
80	CMD 2017-18 (859)	PCC Budal Kandar Basi Khel	0.40	0.15	38%	100%	on going
81	DADP 2015-16	Constrution of Zreef Madakhail Road To Village	0.60	0.60	100 %	90%	on Going
82	DADP 2015-16	PCC Road Dadam Madakhail	0.60	0.60	100 %	90%	on Going
83	DADP 2015-16	Construction of Road From Shrgo to Qala Soray Kamar	0.50	0.13	25%	80%	on Going
84	DADP 2015-16	Paveement Of Street Kotkay Basi Khail	0.50	0.13	25%	100%	on Going



85	DADP 2015-16	paveement of Street Kand Bala	0.40	0.20	50%	50%	on Going
86	DADP 2015-16	Paveement of Street Toram	0.40	0.20	50%	50%	on Going
87	DADP 2015-16	Conststuction of Link Road Markhanay Sar	0.20	0.12	61%	75%	on Going
88	DADP 2015-16	Constructi of Janazgha Darbani	0.30	0.15	50%	60%	on Going
89	DADP 2015-16	Constrution of aproach Road Civil vaterinary Dispensary Judba	0.50	0.44	87%	95%	on Going
90	DADP 2015-16	Construction and Blacktping of Aproach Road to BHU Shagai	0.70	0.30	43%	80%	on Going
91	DADP 2015-16	Construction of Blacktopping of Aproach Road to BHU Darbani	1.00	1.00	100 %	25%	on Going
92	DADP 2015-16	Rising Boundary Wall and Instalaton of Barbed Wir of BHU Darbain	1.00	0.25	25%	35%	on Going
93	DADP 2016-17	Irrigation Chenel Shatal BK	0.30	-	0%	25%	on going
94	DADP 2016-17	Construction Water Tank Shatal Khwar Bk	0.10		0%	25%	on going
95	DADP 2016-17	Construction of protection wall for Graveyard (Qabristan) Wall Judba Sultan ambar BK	0.40	0.33	82%	85%	on going
96	DADP 2016-17	Construction of protection wall for Graveyard (Qabristan) Wall Bezo Dag Berari BK	0.40	0.33	82%	85%	on going
97	DADP 2016-17	Repairing Path Harnil to Judba BK	0.40	0.16	39%	45%	on going
98	DADP 2016-17	Boundary wall Traditional cultureal cneter (Hujra) Derako Bassi Khail	0.40	0.15	37%	55%	on going
99	DADP 2016-17	Repairing Path Zahir ullah Kandar BK	0.10	-	0%	25%	on going
100	DADP 2016-17	Construction of Boundary wall Muhabbat Soda Khan	0.20	0.10	50%	65%	on going
101	DADP 2016-17	Construction of Boundary wall M Khitab Sado Khan	0.10	0.07	72%	85%	on going

10 2	DADP 2016-17	Construction of Boundary wall Muhallah Zarab DainBK	0.10	0.07	72%	85%	on going
10 3	DADP 2016-17	Street PCC Dada Banda	0.50	-	0%	25%	on going
10 4	DADP 2016-17	Construction of Water Tank Aman Ullaha Daur Maira	0.10	0.05	53%	75%	on going
10 5	DADP 2016-17	Construction of three Bothroom Sormal Nasrat Khail	0.30	0.20	66%	85%	on going
10 6	DADP 2016-17	water Suply sacheme Sher Khan Pezagai	0.20	0.14	72%	85%	on going
10 7	DADP 2016-17	Construction of three Bothroom Kalali Kotly Nasrat Khail	0.30	0.20	66%	85%	on going
10 8	DADP 2016-17	PCC street Markiz Islami to Main road	0.40	0.20	50%	80%	on going
10 9	DADP 2016-17	PCC Street Muhallah Ghafoor Shah Mera	0.30	0.20	67%	85%	on going
11 0	DADP 2016-17	Boundray Wall Hujra Khadam Shah	0.20	-	0%	25%	on going
11 1	DADP 2016-17	PCC Street Muhallah Kand Nimat Ullah	0.20	0.18	89%	90%	on going
11 2	DADP 2016-17	Repair and rehabilitation of Traditional Cultural Cente (Hujra) Merasa Torr Daur Mera	0.30	0.16	52%	65%	on going
11 3	DADP 2016-17	uprising of Boundary wall of 02 Grils Midle School	1.33	-	0%	25%	on going
11 4	DADP 2016-17	installation of Solar System in livestock office Judbah	0.20	-	0%	25%	on going
11 5	DADP 2016-17	Streets PCC Sarghar Sar	0.30	-	0%	25%	on going
11 6	DADP 2016-17	Constructionof two BathroondaroGodoPaty AK	0.20	-	0%	25%	on going
11 7	DADP 2016-17	Construction of janazagah Gweandla MadaKhail	1.00	-	0%	25%	on going
11 8	DADP 2016-17	PCC streets Geto Main Tangay BK	0.40	0.11	28%	55%	on going
11 9	DADP 2016-17	Repair and Rehabilitation of traditional culture center (Hujra) Karor Hujra Mada Khail	0.50	-	0%	40%	on going

120	DADP 2016-17	Repair and Rehabilitation of traditional culture center (Hujra) Doba Bala MadaKhail	0.30	-	0%	25%	on going
121	DADP 2016-17	Street PCC Masjid to Larri Karor MK	0.50	0.26	51%	80%	on going
122	DADP 2016-17	Drainage work Kandar Kaka Khail Hassan Zai	0.40	0.38	95%	75%	on going
123	DADP 2016-17	Repair and Rehabilitation of traditional culture center (Hujra) BimbalHujra 2 Aka Zai	0.15	0.09	59%	75%	on going
124	DADP 2016-17	Repair and Rehabilitation of traditional culture center (Hujra) Floor Bimbal Hujra Aka Zai	0.15	0.09	59%	75%	on going
125	DADP 2016-17	Construction of Janazgah Mera Aka Zai	0.30	0.22	73%	90%	on going
126	DADP 2016-17	Construction of protection wall Graveyard Bimbal Aka Zai	0.70	0.64	92%	85%	on going
127	DADP 2016-17	Construction Two Batroom Maliyar Masjid Tilli	0.20	0.10	48%	50%	on going
128	DADP 2016-17	Construction one BatroomAbdullah Tilli Shanai Masjid	0.10	0.07	67%	85%	on going
129	DADP 2016-17	Installation of one Hand pump Abdul Raheem Tilli	0.15	-	0%	25%	on going
130	DADP 2016-17	Installation of one Hand pump Yar Nawaz Khan Tilli	0.15	-	0%	25%	on going
131	DADP 2016-17	Installation of two hand pump Palosa Kaka Khail&LuqmanKhail	0.30	-	0%	25%	on going
132	DADP 2016-17	Installation of two Hand pump Ghot Sydan &Khona Sydan	0.30	-	0%	25%	on going
133	DADP 2016-17	PCC Street Tawara Hassan Zai	0.40	0.30	75%	85%	on going
134	DADP 2016-17	Construction one BatroomTangai Hassan Zai	0.10	0.07	66%	85%	on going
135	DADP 2016-17	Repairer and Rehabilitation of traditional culture center HujraDarbaniAkazai	0.40	-	0%	25%	on going

136	DADP 2016-17	Repairer and Rehabilitation of traditional culture center (Hujra) New Kaly	0.20	-	0%	25%	on going
137	DADP 2016-17	Repairer and Rehabilitation of traditional culture center (Hujra) Lashora	0.20	-	0%	25%	on going
138	DADP 2016-17	Repairer and Rehabilitation of traditional culture center (Hujra) Bikyana	0.20	-	0%	25%	on going
139	DADP 2016-17	Repairer and Rehabilitation of traditional culture center (Hujra) Machra	0.20	-	0%	25%	on going
140	DADP 2016-17	Repairer and Rehabilitation of traditional culture center (Hujra) Laid Akazai	0.20	-	0%	25%	on going
141	DADP 2016-17	Construction fo Water Tank TangroAkazai	0.20	-	0%	25%	on going
142	DADP 2016-17	Construction of Water Tank Seri Darbani	0.20	-	0%	25%	on going
143	DADP 2016-17	Construction of protection Wall TalabSher GarhKhwa	0.10	-	0%	25%	on going
144	DADP 2016-17	Drinking Water Suply Scheme Awarey	0.30	-	0%	25%	on going
145	DADP 2016-17	Reconstruction of micro hydro power House Darbani Akazai	0.40	-	0%	25%	on going
146	DADP 2016-17	PCC Street Pakhtaj	0.10	-	0%	25%	on going
147	DADP 2016-17	Construction of Boundry Wall Darbani Bus stand	0.20	-	0%	25%	on going
148	DADP 2016-17	Repairing micro hydro powerHouse House New Kaly	0.20	-	0%	25%	on going
149	DADP 2016-17	PCC street Laid Akazai	0.15	-	0%	25%	on going
150	DADP 2016-17	PCC Street Ghanghat Hassan Zai	0.41	-	0%	25%	on going
151	DADP 2016-17	Construction one BatroomKongar Hassan Zai Umar Zeba	0.10	-	0%	25%	on going
152	DADP 2016-17	Construction one BatroomSalayJanatHawa	0.10	0.06	60%	85%	on going
153	DADP 2016-17	Construction one BatroomTilli Gul Nawab Shah	0.10	-	0%	25%	on going

154	DADP 2016-17	Construction one BathroomTelegramZaiBalqis	0.10	-	0%	25%	on going
155	DADP 2016-17	Construction one BathroomTelegramMuhtaram Khan	0.10	-	0%	25%	on going
156	DADP 2016-17	Construction of PCC road BHU Kander	1.00	0.46	46%	50%	on going
157	DADP 2018-19	Repair & Rehabilitation of Tarry Road Kuz Tagram	1.00	0.42	42%	50%	on going
158	DADP 2018-19	Dwss Banjo Sandosali Tiili Hz	0.50	0.20	40%	50%	on going
159	DADP 2018-19	Dwss Sali Saci Tili HZ	0.30	0.20	67%	75%	on going
160	DADP 2018-19	Water Tank Brow Tili HZ	0.20	0.07	37%	50%	on going
161	DADP 2018-19	Constt of Irrigation Chenal Village Hera Kowng	0.30	0.15	51%	50%	on going
162	DADP 2018-19	Dwss Piza Sekhawat Syed Tili HZ	0.30	0.20	67%	75%	on going
163	DADP 2018-19	Installation Hand Pump Shangaro Tili Hz	0.30	0.20	67%	75%	on going
164	DADP 2018-19	Constt of PCC Street Fatah Tili	0.20	0.10	52%	65%	on going
165	DADP 2018-19	PCC Street Kahkot Tili HZ	0.30	0.30	100%	100%	on going
166	DADP 2018-19	installation Hand PumpTili Jaba Jamil Tili Hz	0.20	0.20	100%	100%	on going
167	DADP 2018-19	installation Hand Pump Syed Habib Shah Tili	0.20	0.20	100%	100%	on going
168	DADP 2018-19	insttallation of Hand Pump Bir Banda GH	0.20	0.20	100%	100%	on going
169	DADP 2018-19	Insttallation of Hand Pump Dalasia GH	0.25	0.20	80%	100%	on going
170	DADP 2018-19	Insttallation Hand Harihana GH	0.25	0.20	80%	85%	on going
171	DADP 2018-19	Insttallation of Hand Pump Dushkand GH	0.20	0.20	100%	100%	on going
172	DADP 2018-19	Water Tank Ghari Hasan Zai	0.20	0.20	100%	100%	on going
173	DADP 2018-19	PCC Street New Kaly HZ	0.50	0.29	57%	100%	on going

174	DADP 2018-19	Water Tank Marera GH	0.20	0.20	100%	100%	on going
175	DADP 2018-19	Repair & Rehabilitation of link Road Ghazi Kot to Ghodar	0.30	0.30	100%	100%	on going
176	DADP 2018-19	Pcc Street Nasko Hz	0.30	0.30	100%	100%	on going
177	DADP 2018-19	Boundary Wall of Madrasa Taleem ul quran GH	0.30	0.30	100%	100%	on going
178	DADP 2018-19	Dwss Gul Muhammad Ghari MK	0.25	0.17	68%	75%	on going
179	DADP 2018-19	Dwss Zareen Kalsuna MK	0.20	0.18	89%	90%	on going
180	DADP 2018-19	Repair & Rehabilitation of Hujra Chara Kot	0.40	0.20	50%	50%	on going
181	DADP 2018-19	Pcc Street Kalsona Bala MK	0.40	0.20	49%	55%	on going
182	DADP 2018-19	Pcc Road Dadam MK	0.50	0.50	100%	100%	on going
183	DADP 2018-19	Pcc Street Zareef Mk	0.20	0.11	55%	65%	on going
184	DADP 2018-19	Pcc Road Mian Dari MK	0.30	0.18	60%	70%	on going
185	DADP 2018-19	Pcc Street Kamal Banda Mk	0.30	0.13	44%	55%	on going
186	DADP 2018-19	Protection wall Bak Bala MK	0.20	0.20	100%	100%	on going
187	DADP 2018-19	Protection wall Lagra MK	0.20	0.20	100%	100%	on going
188	DADP 2018-19	Pcc Street Lagra Kandar MK	0.20	0.20	100%	100%	on going
189	DADP 2018-19	Constt of Shingl Road Gado Kandar Mk	0.20	0.11	53%	65%	on going
190	DADP 2018-19	Pcc Street Kareem Banda Charakot MK	0.20	0.11	53%	65%	on going
191	DADP 2018-19	Construction Suspention Bridge Near of GPS Sulamani MK	0.80	0.50	63%	65%	on going
192	DADP 2018-19	Insttallation of Hand Pump Zawar Gul Banda Bambil	0.20	0.20	100%	100%	on going

19 3	DADP 2018-19	Dwss Dawat Khail Gi Pipe & Plastic Tank	0.15	0.10	67%	100%	on going
19 4	DADP 2018-19	Pcc Street Hujra Masjid Kunhar Shareef	0.40	0.27	69%	75%	on going
19 5	DADP 2018-19	Pcc Street Marai Banda Kunhar Shareef	0.20	0.15	76%	85%	on going
19 6	DADP 2018-19	Construction Waiting Room for Boat Passanger Palosa No.1 & 2	0.30	0.30	100 %	100%	on going
19 7	DADP 2018-19	Dwss Muhammad Bilal Nar Khouri	0.35	0.30	86%	25%	on going
19 8	DADP 2018-19	insttallation of solar system & Construction of Latrin Tarkay Payeen	0.26	0.16	62%	65%	on going
19 9	DADP 2018-19	Pcc Street Kotkay Hz	0.30	0.23	77%	80%	on going
20 0	DADP 2018-19	PCC Karor Ghat Gudar Manjakot	0.70	0.65	92%	95%	on going
20 1	DADP 2018-19	Pcc Street of Karor Manaja Kot	0.50	0.23	46%	55%	on going
20 2	DADP 2018-19	Pcc Street Doba Bala Manjakot	0.40	0.30	75%	85%	on going
20 3	DADP 2018-19	Constt Sewerage line Doba Payeen	0.50	0.30	60%	100%	on going
20 4	DADP 2018-19	Extention Dwss Abu Manjakot MK	0.50	0.40	80%	100%	on going
20 5	DADP 2018-19	Construction of Boundary & level Angro Qabarsatn Sakhi Karor Manjakot	0.20	0.10	50%	85%	on going
20 6	DADP 2018-19	Dwss Ahmad Malook Banda	0.20	0.20	100 %	100%	on going
20 7	DADP 2018-19	Dwss Naz Muhammad Shah Banda	0.30	0.30	100 %	100%	on going
20 8	DADP 2018-19	two Hand Pump for Manjakot MK	0.50	0.40	80%	100%	on going
20 9	DADP 2018-19	Installation of Hand Pump wala Mk	0.25	0.20	80%	100%	on going
21 0	DADP 2018-19	Installation of Hand Pump Pepal MMK	0.25	0.20	80%	100%	on going
21 1	DADP 2018-19	Installation of Hand Pump Karor MMK	0.50	0.40	80%	100%	on going

21 2	DADP 2018-19	Dwss Yakeem Khan Manjakot Bnada	0.20	0.15	75%	85%	on going
21 3	DADP 2018-19	Constt Sewerage Line Shani Bala	0.40	0.40	100 %	100%	on going
21 4	DADP 2018-19	insttlation Hand Pump Saleem To Nali Dour Mera	0.25	0.20	80%	100%	on going
21 5	DADP 2018-19	Insttlation of Hand Pump Gowad Main village No 3 Palosa HZ	0.20	0.20	100 %	100%	on going
21 6	DADP 2018-19	Protection & boundary wall Grave yard Delo Bala Mera Mk	0.20	0.20	100 %	100%	on going
21 7	DADP 2018-19	Protection wall agricultural Land Gulzar shah Gwandla MK	0.10	0.10	100 %	100%	on going
21 8	DADP 2018-19	insttlation said Gul Naib Nazim Mera MK	0.25	0.10	40%	50%	on going
21 9	DADP 2018-19	Solar System for masjid ormal Kunhar Banda Mera MK	0.30	0.20	67%	100%	on going
22 0	DADP 2018-19	Extention Zawar Khan Bnada Mera MK	0.20	0.20	100 %	100%	on going
22 1	DADP 2018-19	Pcc street Zayar Largi Mera MK	0.30	0.16	52%	60%	on going
22 2	DADP 2018-19	Extention of DWSS Bahadar MK	0.30	0.20	67%	75%	on going
22 3	DADP 2018-19	Dwss Cham MK phase-2	0.50	0.30	60%	100%	on going
22 4	DADP 2018-19	Dwss Muhammad Jan Gwandla MK	0.20	0.20	100 %	100%	on going
22 5	DADP 2018-19	Dwss Gwandla Jaba Banda MMK	0.50	0.20	40%	100%	on going
22 6	DADP 2018-19	Dwss Gul Rahan MMK	0.25	0.20	80%	100%	on going
22 7	DADP 2018-19	Rehibilitaion of Hujra Dilo Khan Muhammad MK	0.30	0.30	100 %	100%	on going
22 8	DADP 2018-19	Pcc Road Khadang AK	0.70	0.67	96%	100%	on going
22 9	DADP 2018-19	insttlation of Hand pump village Tayab Khan	0.20	0.20	100 %	100%	on going
23 0	DADP 2018-19	Pcc Street Waray AK	0.30	0.17	56%	65%	on going



23 1	DADP 2018-19	Pcc Street Bambal Ak	0.30	0.17	56%	65%	on going
23 2	DADP 2018-19	Pcc Street Tawas Banda Ak	0.30	0.17	56%	65%	on going
23 3	DADP 2018-19	Retaring wall Garko Banda BAK	0.30	0.17	56%	65%	on going
23 4	DADP 2018-19	Boundary Wall Grave yard Bambal Ak	0.20	0.20	100 %	100%	on going
23 5	DADP 2018-19	Repair & Furnishing of District Council Hal torghar	0.50	0.40	80%	80%	on going
23 6	DADP 2018-19	Solar System ADC Residence Judbah Torghar	0.15	0.10	67%	80%	on going
23 7	DADP 2018-19	Constt of Manoment & Hanour of Namrooz Khan District Torghar	1.00	0.70	70%	80%	on going
23 8	DADP 2018-19	Construction of RCC waiting Shad at Manjakot /Doba/ Karor/Piple/Shai/Manjakot	0.63	0.50	79%	80%	on going
23 9	DADP 2018-19	Dwss GMS Kand Ak	0.80	0.40	50%	75%	on going
24 0	DADP 2018-19	Dwss GHS Judbah	1.00	0.50	50%	75%	on going
24 1	DADP 2018-19	PCC Approch Road GHS Mera Mada Khail	2.00	0.99	49%	75%	on going
24 2	DADP 2018-19	Pcc Approch Road GHS Judbah	1.00	0.50	50%	50%	on going
24 3	DADP 2018-19	Pcc Stairs in GMS Karor MK	0.40	0.40	100 %	100%	on going
24 4	DADP 2018-19	Pcc Path to GMS karor Basaro Lar Manjakot	1.00	0.65	65%	75%	on going
24 5	DADP 2018-19	Pcc Approach Road GHS Dour Mera	1.00	0.65	65%	75%	on going
24 6	DADP 2018-19	Pcc Approach Road GGHS & GMS Darbani	1.00	0.70	70%	75%	on going
			183.3 3	<b>23.12 8</b>			

**Annex-06**  
**Para 4.5.1.1**

**Detail of Non-Imposition of Penalty**

S. No	VCs Name	Non completion	Penalty
1	VC Kalish	-	-
2	VC Shatal	-	-
3	VC Balkot	-	-
4	VC Cheer	-	170000
5	VC Shagai	-	-
6	VC Jatka	1,200,000	120000
7	NC Judba	-	-
8	VC Dada Banda	-	-
9	VC Zeezarai	1,700,000	170000
10	VC Shingle Dar	-	170000
11	VC Dour Maira	-	180000
12	VC Shahdag	-	70000
13	VC Tilli	250,000	25000
14	VC Karor	1,000,000	100000
15	VC Harnail	2,800,000	280000
16	VC Mangri	3,800,000	380000
17	VC Bartooni	4,043,000	404,300
18	VC Gitoo	1,760,000	176000
19	VC Kunhar	-	-
20	VC Palosa	-	-
21	VC Bio	-	-
22	VC Kandar	-	-
23	VC Bimbal	1,700,000	170000
24	VC Dobabala	1,006,000	100600
25	VC Lashora	-	70000
26	VC Sachka	-	-
27	VC Darbani	-	-
28	VC Pakband	1,450,000	145000
29	VC Tegrn	1,200,000	120000
30	VC Karoon	-	-

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31	VC Daro	2,000,000	200000
32	VC Kand	1,620,000	162000
33	VC Chound	-	-
34	VC Majakot	1,550,000	155000
35	VC Garhi	-	120000
36	VC Tetay	-	13500
37	VC Maira	1,150,000	115000
38	VC Gowandla	727,300	72130
39	VC Dadam	-	-
40	VC Maira akazai	-	-
<b>Total</b>		<b>28956300</b>	<b>3,688,530</b>

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**Annex-07**  
**Para 4.5.1.2**

**Detail of non-deposit of profit**

S. No	Name of VC/NC	Profit
1	VC Kalish	2,448
2	VC Shatal	1,489
3	VC Balkot	978
4	VC Cheer	1,000
5	VC Shagai	143,680
6	VC Jatka	454
7	VC Judba	62,335
8	VC Dada Banda	62,850
9	VC Zeezarai	184,523
10	VC Shingle Dar	86,362
11	VC Dour Maira	177,945
12	VC Shahdag	75,456
13	VC Tilli	149,884
14	VC Karor	213,523
15	VC Harnail	366
16	VC Mangri	85,823
17	VC Bartooni	87,623
18	VC Gitoo	212,491
19	VC Kunhar	128,034
20	VC Palosa	52,314
21	VC Bio	91,680
22	VC Kandar	70,823
23	VC Bimbal	5,496
24	VC Dobabala	264,191
25	VC Lashora	264,191
26	VC Sachka	268,978
27	VC Darbani	444
28	VC Pakband	59,782
29	VC Tegrans	209,872
30	VC Karoon	235,191
31	VC Daro	4,346
32	VC Kand	2,192
33	VC Chound	75,456
34	VC Majakot	39,154

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35	VC Garhi	103,093
36	VC Tetay	112,838
37	VC Maira	40,000
38	VC Gowandla	126,559
39	VC Dadam	59,545
40	VC Maira akazai	8822-
<b>Total</b>		<b>3,762,231</b>

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**Annex-08****Para 4.5.2.1****Statement showing detail Non-deposit of Profit, income tax, Sales tax etc**

S. No	VCs Name	P. Tax	Stamp duty	DPR	Income tax on dev. Scheme
1	VC Kalish	3,000	26,850	8,000	157,980
2	VC Shatal	-	73	-	74,071
3	VC Balkot	-	270	-	104,008
4	VC Cheer	-	-	-	-
5	VC Shagai	7,000	22,450	10,000	355,516
6	VC Jatka	12,500	1,052	-	-
7	VC Judba	18,000	20,600	8,000	367,535
8	VC Dada Banda	12,000	18,750	6,000	178,635
9	VC Zeezarai	40,000	-	-	288,690
10	VC Shingle Dar	15,000	18,750	8,000	319,973
11	VC Dour Maira	36,000	25,000	12,000	-
12	VC Shahdag	8,000	20,600	10,000	221,389
13	VC Tilli	-	-	-	184,401
14	VC Karor	15,000	6,250	2,000	10,132
15	VC Harnail	27,309	26,850	10,000	138,476
16	VC Mangri	25,000	18,440	10,000	151,923
17	VC Bartooni	15,000	27,118	12,000	220,636
18	VC Gitoo	22,000	31,682	10,000	170,805
19	VC Kunhar	28,000	25,000	8,000	100,675
20	VC Palosa	-	-	12,000	-
21	VC Bio	-	-	8,000	63,666
22	VC Kandar	21,000	12,450	8,000	14,075
23	VC Bimbal	-	20,600	10,000	-
24	VC Dobabala	-	-	-	-
25	VC Lashora	-	-	-	13,547
26	VC Sachka	10,000	1,850	2,000	-
27	VC Darbani	7,000	6,250	-	-
28	VC Pakband	15,000	6,250	2,000	-
29	VC Tegan	-	3,850	4,000	9,982
30	VC Karoon	-	14,350	12,000	16,087
31	VC Daro	4,000	-	-	12,500
32	VC Kand	14,000	12,500	4,000	-

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33	VC Chound	8,000	25,000	26,000	309,357
34	VC Majakot	7,000	6,250	2,000	47,158
35	VC Garhi	17,000	12,500	12,000	200,959
36	VC Tetay	7,000	12,500	4,000	179,361
37	VC Maira	12,500	-	14,000	170,749
38	VC Gowandla	5,000	6,000	5,550	215,568
39	VC Dadam	-	-	6,000	-
40	VC Mairaakazai	-	-	-	-
Total		411,309	430,085	245,550	4,297,854
<b>G total</b>					<b>5,384,798</b>