



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS &
DERA DEVELOPMENT AUTHORITY
DISTRICT DERA ISMAIL KHAN**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AA	Administrative Approval
AD LGE &RDD	Assistant Director Local Government Elections & Rural Development Department
ADP	Annual Developmental Program
AG	Accountant General
APPM	Accounting Policy and Procedure Manual
BHUs	Basic Health Units
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DEO	District Education officer
DHO	District Health Officer
DO	District Officer
DPS	District Performance Scorecard
INTOSAI	International Organization of Supreme Audit Institutions
KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLA	Personal Ledger Account
RDA	Regional Directorate of Audit
TAC	Tehsil Accounts Committee
TMA	Town Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Councils and Neighborhood Councils
WSS	Water Supply Scheme

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 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 District Government, Tehsil Municipal Administrations, Assistant Director Local Government, Elections and Rural Development Department Village Councils and Neighborhood Councils, D.I.Khan Development Authority and WSSC in District D.I.Khan for the financial year 2019-20. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2020-21 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate 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 finalization of this report. DAC meeting 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 (emended in 2019) for laying before the appropriate legislative forum.

Islamabad

Dated:

(Javaid Jehangir)
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) D.I.Khan on behalf of the DG Audit District Government, Khyber Pakhtunkhwa carried out the audit of Local Government of three Districts namely; D.I.Khan, Tank and South Waziristan Tribal District.

This office is mandated to conduct regularity audit (financial attest audit and compliance with authority audit), performance audit and special studies.

Local Governments of District D.I.Khan 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 (Administrator) of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer (Administrator) for each administration. There are six Tehsils Administrations in District D.I.Khan. The third Tier-Village and Neighborhood Councils have AD LGE & RDD as Principal Accounting Officer (Administrator) for these councils. There are 174 VCs/NCs in District D.I.Khan.

In addition, District D.I.Khan has one development authority i.e. D.I.Khan Development Authority for which secretary LGE&RDD is the PAO.

a. **Scope of audit**

This office is mandated to conduct audit of 192 formations working under 10 PAOs. Total expenditure and receipts ¹ of these formations were Rs.10,598.501million and Rs.622.91 million, respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 13formations of 10 PAOs having a total expenditure of Rs. 4,034.043 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 38.60 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 07 formations of 07 PAOs having a total receipt (DDA & 6 TMAs) ofRs. 622.27 million for the financial year 2019-20. In terms of percentage, the audit coverage for receipt is 100% of auditable receipt.

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

b. **Recoveries at the Instance of Audit**

As a result of audit, a recovery of Rs.29.933 million was pointed out in this report. No recovery was affected till finalization of this report.

c. **Audit Methodology**

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

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

¹ District Government has no receipt

d. Audit Impact

As result of Audit no substantial impact was noticed as the management did not convene the DAC meeting. The departments failed to implement corrective measures in shape of financial management and to establish effective internal control system. Therefore irregularities noticed during the current audit were of identical nature as pointed out during the preceding years.

e. Comments on Internal Control

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

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

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

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

Accounts were not reconciled with the DAO by TMAs. No review was carried out of the performances.

Internal and external communications followed Government instructions. However, 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.

d. Key Audit Findings of the Report

- i. Non-compilation/Consolidation of Accounts of Local Governments- Rs.365.174million²
- ii. Unauthorized payments to DDOs instead of crossed cheques to venders - Rs 186.109 million³
- iii. Unverified payments on account of arrears of pay and allowances- Rs 73.009million⁴
- iv. Fraud, Embezzlement and misappropriation was notice in one case amounting to Rs.1.669 million⁵
- v. Irregularities were notice in fifteen cases amounting to Rs.443.351 million⁶
- vi. Value for money and service delivery issues were noticed in seven cases amounting to Rs.18.839 million⁷
- vii. Others, including cases of accidents, negligence etc. were noticed in nine cases amounting to Rs.533.455million⁸

Minor irregularities/ internal control weakness pointed out during the audit are being perused separately with the authorities concerned, as detailed in Annexure-1.

e. Recommendations

- i. TMA accounts needs to be consolidated at DAO level.
- ii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.

² 1.2.1

³ 1.2.2

⁴ 1.2.3

⁵Para 3.5.1.1

⁶ Para 2.5.1.1 to 2.5.1.5, 3.5.2.1 to 3.5.2.8 and 5.5.1.1 to 5.5.1.2

⁷ Para: 2.5.2.1, 3.5.3.1 to 3.5.3.5 and 4.5.1.1

⁸ Para 2.5.3.1 to 3.5.3.3, 3.5.4.1 to 3.5.4.2, 4.5.2.1 to 4.5.2.2, 6.4.1.1 and 6.4.1.2

- iii. Departments need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iv. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.

CHAPTER-1

Public Financial Management

1.1 Sectorial Analysis

Introduction

After promulgation of Local Government Act, 2013, Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. On the expiration of tenure of the District Councils, Tehsil Councils and Village and Neighborhood Councils in the province, Local Government, Election and Rural Development department in its notification dated 4th September, 2019 authorized the DCs, TMOs and Assistant Directors Local Government and Rural Development Department to perform functions of respective Nazameen under local Government Act 2013, till formation of new elected local Government.

In the light of LGE&RDD's notification dated 4th September, 2019 District D.I.Khan is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is the Principal Accounting Officer for the Town Municipal Administration whereas Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District D.I.Khan, Funds amounting to Rs.10,994.199 million were allocated to 192 formations working under 10 PAOs. Out of which, expenditure of Rs. 10,598.501 million was made resulting into saving of Rs.395.698 million. Receipts of Rs.622.270 million were collected through these formations (DDA & TMAs) during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 13 formations of 10 PAOs having a total expenditure of Rs.4,034.43 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 38.06% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

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, D.I.Khan did not reflect Rs. 800.844 million into the consolidated financial statement of Local Government, D.I.Khan.

District Government, D.I.Khan 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, D.I.Khan as required under section 30 of LGA 2013. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, D.I.Khan 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 1507 primary, 158 middle, 85 secondary and 31 higher secondary schools in District D.I.Khan. The estimated Teacher Student Ratio is 1:43 at primary, 1:68 at middle, 1:52 at secondary and 1:38 at the level of higher secondary schools. District D.I.Khan literacy rate is 41% the Gross Enrollment Rate (GER) is 74%, and the Net Enrollment Rate (NER) is 64% at the primary level. On budgetary front, District Education office, D.I.Khan succeeded in spending 90.74% of District ADP and 99.10% of non-salary budgets.

District Education Offices in D.I.Khan were given target of enrolment of 281,345 children for current year against which 151,872 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 73,280 and 78,592 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 91% & 86% respectively. Furthermore, 88% schools in district D.I.Khan were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEOs, DDEOs and SDEOs were only 69% against the assigned targets.

Health

Health is another important sector of District D.I.Khan with a total of 95 health facilities spread across the district, among which 33 are urban while the rest are rural based. Their further break-up is 48 BHUs, 27 CDs, 11MCHs, and 5 RHC, and 4 THQs with the total catchment area population of approximately 1,131,583 as per survey carried out by Health department in 2020.

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, 7890 babies were born with 3100 and 4690 in primary and secondary health facilities respectively. Out of them, 381 infant and 42 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 231,542 lab tests, 738 X-rays, 43,268 ultrasounds, 738 CT Scans and 47,732 ECGs were done in both primary and secondary health facilities in district D.I.Khan. Figures of immunization from EPI register were also very impressive as 53,752 pregnant women received TT-2 vaccines, 72,470 kids under 12 months received full immunization, 71,166 children under 12 months received 1st measles vaccines and 89,253 kids under 12 received 3rd pentavalent vaccine. 35,544 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.

There were 02 Dar-ul-Kafalas for beggars in district D.I.Khan with the objective to rehabilitate them by imparting vocational training. During last year, last baggers had benefited from this facility. Rehabilitation center for drug addicts has 15 beds and it had treated 44 patients during the year. Furthermore, various vocational and industrial trainings were provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Town Municipal Administrations, District D.I.Khan 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,

D.I.Khan with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.

Water Supply and Sanitation

Water Supply and Sanitation Services Company D.I.Khan was created as separate entity in 2016 to take over water supply, sanitation and solid waste management services in 08 urban union councils from respective Town Municipal Administrations. Under the code of corporate governance, the company is being run by the Board of Directors. Water and Sanitation Services Water and Sanitation Services Company outsourced some of their services to contractors. So far, Water and Sanitation Services Company could recover only a marginal share of water and sanitation charges from the end users and heavily depend on government grants for its functionality.

1.2 AUDIT PARAS

1.2.1 Non compilation/consolidation of accounts of Local Governments- Rs365.174 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 DCA D.I.Khan for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DCA failed to consolidate into the quarterly and annual accounts of the district, the Government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs365.174 million and Rs365.174 million respectively, of the TMAs are not reflected in accounts.

Same is the case with the receipts and expenditure of the VCs/NCs, the figures of which were not available at the time of audit.

Provisions of the Local Government Act 2013 by Local Governments in District D.I.Khan were not complied.

Due to non-consolidation of accounts of TMAs and VCs/NCs the financial statements of local Government remained incomplete which led to disclaimer of audit opinion.

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 - Rs186.109 million

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

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

District Comptroller of Accounts D.I.Khan, paid Rs186,109,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

1.2.3 Unverified payments on account of arrears of pay and allowances- Rs73.009million

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

During certification Audit of D.I.Khan for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs73,009,000 was shown made which could not be verified.

Payments of arrears of pay and allowances without supporting documents led to unfair and un-true financial statements which lead to disclaimer of audit opinion.

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

CHAPTER-2

District Government

2.1 Introduction

Under the Khyber Pakhtunkhwa Local Government Act 2013, (amended in 2019) 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, (amended in 2019) 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.

Detail of audit planned formations expenditure and receipts:

Description	Nos	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY2019-20 (Rs. in million)
No. of Formations planned	10	04	2,480.26	13.209

2.2 Comments on Budget and Accounts (Variance Analysis)

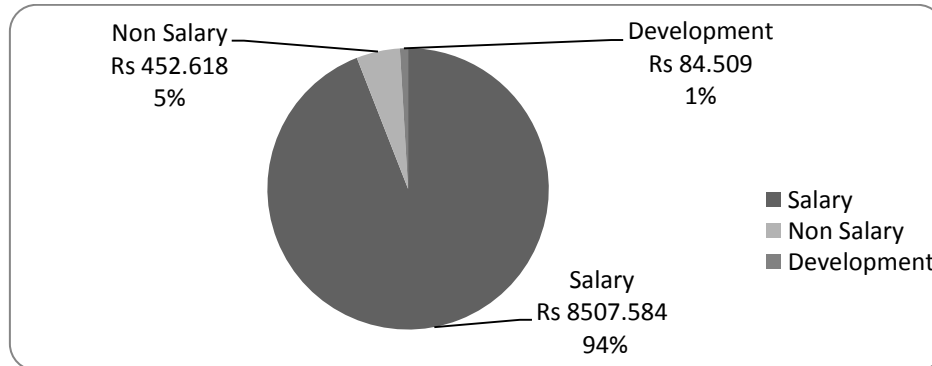
(Rs. in million)

District Government D I Khan				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	8514.112	8,507.584	-6.528	(4.86)
Non-Salary	543.103	452.618	-90.485	(18.44)
Development	385.011	84.509	-300.502	(67.7)
Total	9442.226	9044.711	-397.515	

The savings of Rs397.515 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs101.401million were raised in this audit report. This amount also includes recoverable of Rs16.33 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs)
1	Fraud, Embezzlement and misappropriation	29.151
2	Irregularities	
A	HR/Employees related irregularities	18.079
B	Procurement related irregularities	20.073
3	Value for money and service delivery issues	8.184
4	Others, including cases of accidents, negligence etc.	25.914
Total		101.401

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

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

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

2.5 AUDIT PARAS

2.5.1 Irregularities HR/Employees related irregularities

2.5.1.1 Loss due to non-deduction of House Rent Allowance-Rs.14.73 millions

According to provision of allotment of Residential Accommodation Rules 1980 as amended in 1992, the Govt: servants who having designated accommodation are not entitled to house rent allowance.

District Health Officer, D.I.Khan failed to deduct House Rent Allowance plus 5% maintenance charges amounting to Rs.14,738,900 from the salaries of Doctors residing in Designated Government Accommodations posted in various health facilities during 2019-20. Detail is given at Annexure-2.

Audit observed that that non-deduction of House Rent Allowance occurred due to weak internal control which resulted into recurring loss to Government Exchequer.

When pointed out in July 2020, the management stated that HRA will be deducted from the Doctors who are actually residing in the Government accommodation and progress will be shown to audit accordingly.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

Audit recommends recovery of HRA and action against the person(s) at fault.

(Para No.08 AIR 2019-20)

**2.5.1.2 Irregular expenditure due to illegal appointment of Patwaris-
Rs.1.72 million**

According to Board of Revenue & Estate Department Notifications dated 02-12-2011, 5-4-2011 and 25-11-2016, initial recruitment of Patwari will be made amongst the Patwar Passed Register of Tehsil or District having one year Certificate in Information Technology from the Board of Technical Education and on the basis of test & interview to be conducted after advertising the posts.

Deputy Commissioner, D.I.Khan incurred expenditure of Rs.1,722,914 on pay & allowances of 09 No. Patwaris appointed during 2019-20 vide office order dated 12-7-2019 without observing the codel formalities as neither the posts were advertised nor any test & interview was conducted besides one year Certificate in Information Technology from the Board of Technical Education was also not obtained by the Patwaris as required under Board of Revenue & Estate Department Notifications referred above and thus appointment of Patwaris was held illegal. Detail is given in Annexure-3.

Audit observed that irregularity occurred due to non-observing the recruitment rules which resulted into illegal appointments.

When pointed out in July, 2020, Management replied that decision of High Court and fresh Notification of SMBR regarding exemption of advertisement will be produced to Audit for verification.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

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

(Para No.03 AIR 2019-20)

**2.5.1.3 Un-authorized expenditure on hiring of Contingent Paid Staff-
Rs.1.629 million**

According to Finance Department Notification No.BO-1/FD/5-8/2018-19/Austerity dated 29-10-2018, no appointment of Contingent Paid Staff shall be made during a course of the financial year 2018-19 unless recommended by the Committee comprising of Secretaries Finance, Establishment & Administration, P& D as well as the concerned Department.

District Director Agriculture (Extension), D.I.Khan shown incurred Rs.1,629,152 on hiring of Contingent Paid Staff during 2018-19 which was held unauthorized on the following grounds.

- i. The appointment was made despite of ban imposed by the Finance Department as per Notification referred above.
- ii. Expenditure was shown incurred on hiring of private labors for field work in Seeds Farms despite of the fact that 64 No. Filed Workers were also available with the local office and thus in presence of own field staff, hiring of private labors for field work was held unjustified.
- iii. Cash payment was shown made instead of through crossed cheques as required under Rule 157 of FTR Vol-1.

Audit observed that irregularity occurred due to weak internal control which resulted into unauthorized expenditure.

When pointed out in June 2020, the Management neither discussed the Para nor furnished any annotated reply.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

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

Para No.14 of AIR/2018-19

Procurement related irregularities

2.5.1.4 Irregular drawl of funds without actual supply of medicines & equipmnets-Rs.20.081 million

According to Para-290 of CTR Vol-I, no money should be drawn in advance from Government Treasury unless required for immediate disbursement or to prevent the lapse of budget grant. Moreover, Para-7 of GFR Vol-I lays down that money may not be removed from the public account for investment or deposit elsewhere without the consent of the Finance Department.

District Health Officer, D.I.Khan issued supply orders of Rs.4,837,941 to various MCC approved firms for supply of medicines and Rs.15,243,479 for supply of equipments& machinery during 2019-20 but the supply was not received till the date of Audit (30-7-2020) whereas amount was drawn from Treasury by submitting the AC bills along with fake certificates of receipt of items without actual supply. Detail is given in Annexure-4.

Audit observed that irregularity occurred due to financial mismanagement which resulted into unnecessary drawl of funds.

When pointed outin July 2020, the management stated that contractors are being contacted to complete the supply on target dates and progress will be intimated according.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

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

(Para No.09 & 14 of AIR 2019-20)

2.5.1.5 Irregular Expenditure on Purchase of Vehicle-Rs.6.584 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification No.BO.1/FD/3-8/2019-20/ Austerity Measures dated 1-7-2019, there shall be complete ban on purchase of new vehicles, however, vehicles will be purchased on the recommendations of the Committee consisting of Secretaries Finance, Administration, Transport, P&D and Secretary of the Department concerned and approved by the Chief Minister Khyber Pakhtunkhwa.

According to Government of Khyber Pakhtunkhwa Administration Department Notification No.SOT(AD)3-20/2013 dated 7-10-2015, all the Departments must ensure that the entitled officers use the vehicles of following engine capacity BPS-17 of 800CC, BPS-18 of 1000CC, BPS-19 of 1300CC & BPS-20 of 1300CC.

Deputy Commissioner, D.I.Khan accorded sanction for purchase of vehicle Toyota HilluxRevo 2755 CC for Assistant Commissioner, Darazinda @ Rs.6,584,000 without the recommendations of Committee constituted for purchase for new vehicles as notified by the Finance Department besides approval of Chief Minister Khyber Pakhtunkhwa was also not available on record. Moreover, the vehicle was purchased of higher engine capacity in violation of Administration Department Notification dated 7-10-2015.

Audit observed that irregularity occurred due to weak internal control which resulted into irregular expenditure.

When pointed out in July, 2020, Management replied that approval for purchase of vehicle has been obtained from Chief Minister, Khyber Pakhtunkhwa and shall be produced to Audit. However, approval accorded by the Chief Minister, Khyber Pakhtunkhwa has not been produced to Audit.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

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

(Para No.02 AIR 2019-20)

2.5.2 Value for money and service delivery issues

2.5.2.1 Non-crediting of Agriculture Tax into Government Treasury- Rs.1.60 million

According to Para-26 of GFR Vol-I, each Administrative Department to see that the dues of the Government are correctly and promptly assessed, collected and paid into Government Treasury.

In the office of the Deputy Commissioner D.I.Khan, it was noticed that District Director Agriculture (Extension), D.I.Khan paid Rs.1,600,000 on account of Agriculture/ Land Tax to Tehsildar D.I.Khan & Paharpur for onward depositing into a Government Account. However, Tehsildar, D.I.Khan & Paharpur failed to produce the Paid Challans as a proof of deposit of said amount into Government Account as per detail given below.

S.No.	Cheque No. & Date	To Whom Paid	Amount (Rs.)
1.	No.09830181 dated 14.06.2019	Tehsildar, D.I.Khan.	1,000,000
2.	No.5971375 dated 07.03.2019	Tehsildar Paharpur.	200,000
3.	Cash Payment on 28-6-2019	Muhammad Irfan & Arif Patwari of Ratta Kulachi.	400,000
Total			1,600,000

Audit observed that irregularity occurred due to weak financial control which resulted into non-credit of agriculture tax into government treasury.

When pointed out in July, 2020, Management replied that Tehsildar D.I.Khan & Paharpur are being contacted to submit the proof of deposit of said amount and progress will be shown to Audit accordingly.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

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

(Para No.04 AIR 2019-20)

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Loss due to Illegal Lease of land without Open Auction and Approval of the Competent Authority-Rs.22.414 million

According to Rule at S.No.25 of Khyber Pakhtunkhwa Delegation of Financial Power Rules-2018, District Revenue Officer/Collector can make lease of state land for agriculture purposes up to 50 acres for a period of 2years after tender or auction and District Revenue Officer/Collector cannot make lease beyond 2 years the sanction of Board of Revenue.

District Director Agriculture, D.I.Khan has allotted 1,076 Acres state land to private people on lease for agriculture purpose without any auction process and without obtaining approval of Collector/ Deputy Commissioner, D.I.Khan as required under the rules ibid. It was noticed that the land was allotted on lease on 50/50 sharing basis in expenditure and produce of crops without supported by any law. It is worth mentioning that all the expenditures were incurred by the Agriculture Department either out of A/C-IV or from loan received from Agriculture Development Funds (ADF) and at end of year, 50% expenditure of Tenant Share is recovered/ deducted from the produce of crops and remaining amount is to paid to tenants. During 2018-19, crops amounting to Rs.22,414,252 were shown declared as Tenant Share which was held illegal as per detail given below.

Name of Seeds Farm	No. of Acres Allotted	50% Share of Wheat (Rs.)	50% Share of Rice (Rs.)	Total (Rs.)
Govt. Seeds Farm RakhManghon.	593	1,1170,530	3,847,326	15,017,856
Govt. Seeds Farm Rakh Band Kurai.	483	7,115,078	281,318	7,396,396
Total				22,414,252

Audit observed that irregularity occurred due to non-compliance of rules which resulted into illegal allotment of land.

When pointed out in June, 2020, the Management neither discussed the Para nor furnished any annotated reply.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

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

(Para No.1 of AIR/2018-19)

(Para No.06 AIR 2019-20)

**2.5.3.2 Loss due to non-recovery of rent of Bachelor Suits
Rs.12.324million**

According DCO, D.I.Khan letter No.2490/ DCO (Account) dated 08-5-2012 read with XEN C&W Division, D.I.Khan letter No.596/3-MB dated 07-2-2012, the rent of the Bachelor Suits @ Rs.7,000 per month will be recovered w.e.f1-4-2012.

Scrutiny the accommodation record of Deputy Commissioner, D.I.Khan it was noticed that 22 No. Bachelor Suits have been occupied by the employees of different Departments including Federal, Provincial, District as well Autonomous Bodies since long whereas the Estate Officer/ Assistant Commissioner, D.I.Khan failed to recover the rent of Rs.12,324,000 up to 30-6-2020. Detail is given inAnnexure-5.

Audit observed that non-recovery of rent occurred due to weak financial control which resulted into recurring loss to government.

When reported in July, 2020, Management replied that the case is pending in High Court and efforts are being made to recover the outstanding arrears of rent from the occupants and progress will be submitted to Audit.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

Audit recommends recovery of rent from the occupants.

(Para No.06 AIR 2019-20)

2.5.3.3 Un-authorized expenditure due to insufficient sanction-Rs.6.737 million

According to Note-5 & 6 of Khyber Pakhtunkhwa Delegation of Financial Powers Rules-2018, the Deputy Commissioner, in their capacity as the Principal Accounting Officer, shall exercise financial powers under these rules in respect of District Governments devolved offices. The Principal Accounting Officer and Controlling Officer shall be responsible not only for the efficient and economical conduct of his/her own office, but also for offices subordinate to him/her.

District Director Agriculture, D.I.Khan incurred expenditure of Rs.6,737,949 during 2018-19 by obtaining sanction from the Director General Agriculture, Peshawar instead of from the Deputy Commissioner, D.I.Khan being a Principal Accounting Officer of devolved offices of the district as per rules. Detail is as under.

S.No.	Cheque No. & Date	Particulars	Expenditure (Rs.)
1.	No.0817959 dated 1-4-2019	Engro Urea	1,611,495
2.	No.0819430 dated 26-6-2019	Pesticide	460,675
3.	No.0822882 dated 4-1-2019	Engro Urea	1,117,800
4.	No.0819373 dated 26-6-2019	Wheat Seeds	1,683,800
5.	No.901190 dated 26.6.2019	Engro Urea	810,679
6.	No.819276 dated 25-6-2019	Wheat Seeds	1,053,500
Total			6,737,949

Audit observed that irregularity occurred due to weak financial control which resulted into unauthorized expenditure.

When pointed out in June, 2020, the Management neither discussed the Para nor furnished any annotated reply.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

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

(Para No.2 of AIR/2018-19)

CHAPTER-3

Tehsil Municipal Administrations

3.1 Introduction

District D.I.Khan consists of five Tehsils i.e. D.I.Khan, Kulachi, Paharpur, Daraban and Prova. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

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

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

Detail of audit planned formations expenditure and receipts

S. No.	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs in million)
1	Autonomous Bodies etc under the PAO	06	06	719.123	599.320

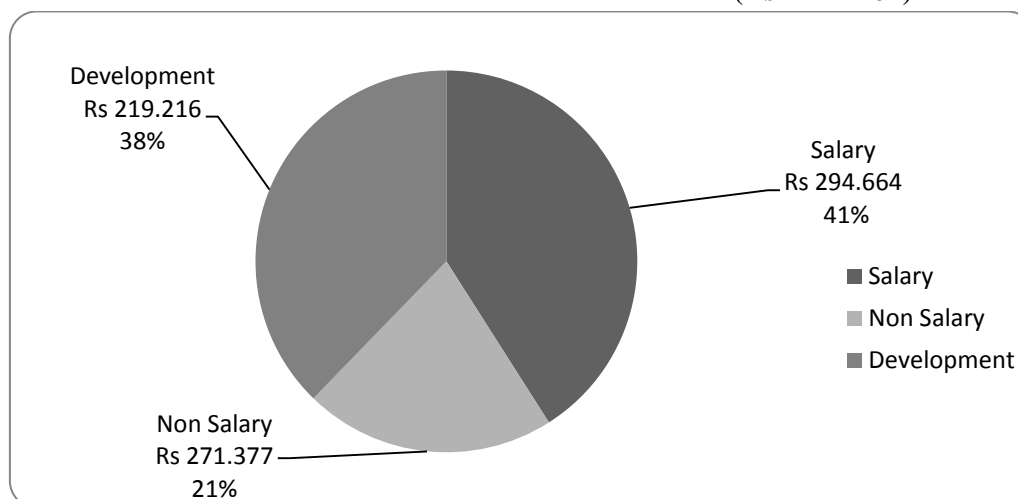
3.2 Comments on Budget and Accounts (Variance Analysis)

TMAs				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	302.526	294.664	-7.862	(0.08)
Non salary	187.438	153.082	-34.356	(0.05)
Development	291.216	271.377	-19.839	(0.04)
Total	781.18	719.123	-62.057	(0.08)
Receipts		599.320		

The savings of Rs62.057 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.50.769 million were raised in this audit report. This amount also includes recoverable of Rs.7.299 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S.No.	Classification	Amount (Rs)
1	Fraud, Embezzlement and misappropriation	22.603
2	Irregularities	0
A	Procurement related irregularities	8.606
B	Management of Accounts with Commercial Banks	4.367
3	Value for money and service delivery issues	8.186
4	Others, including cases of accidents, negligence etc.	7.007
Total		50.769

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:

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

3.5 AUDIT PARAS

3.5.1 Fraud, Embezzlement and misappropriation

3.5.1.1 Misappropriation due to non-credit of Property Tax to TMA Account-Rs.1.669 million

According to Para-23 of GFR Vol-I, every Government Officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

During audit of TMA Kulachi for the year 2019-20, it was observed that an amount of Rs.1,669,296 was collected by TMA/ Revenue Staff on account of Property Tax w.e.f 01.07.2019 to 31.12.2019 but the amount was neither deposited into TMA Bank Account nor reflected in receipt statement nor in the book of accounts.

Audit observed that non-credit of receipt occurred due to weak financial control which resulted into misappropriation of amount.

When pointed out in August, 2020, the management stated that the amount has been collected by Tehsildar on account of 2% property tax but yet not transfer to TMA account for which this office has requested to DC D.I.Khan for conducting facts finding inquiry.

Request for convening the DAC meeting was made on 11.12.2020, which was not convened till finalization of this report.

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

(Para No.01 of AIR 2019-20)

3.5.2 Irregularities
HR/Employees related irregularities

3.5.2.1 Unauthorized payment salaries out of ADPFunds-Rs.30.091 million

According to Finance Department letter No.BO (PFC- III)FD/1-5/TMAs-ADP/2018-19 dated 26-9-2018, amount ADP funds shall be utilized only for the execution of development schemes/ activities after observance of all code formalities.

Tehsil Municipal Officer, D.I.Khan paid Rs.30,091,159 as salary out of the ADP funds amounting to Rs 38,718,000 during 2019-20 in violation of Finance Department Notification.

Audit observed that irregularity occurred due to weak financial control which resulted into unauthorized expenditure.

Request for convening the DAC meeting was made on 13.11.2020, which was not convened till finalization of this report.

Audit recommends to regularize the payments from the competent authority.

Procurement related irregularities

3.5.2.2 Unauthorized expenditure without technical sanctions-Rs.29.734 million

According to serial No. 14.1 of the Khyber Pakhtunkhwa, Planning and Development Guidelines 2015, technical sanction shall only be accorded by the officials in accordance with the powers delegated to them. Technical sanction shall be issued within one month after approval of PC-I.

Tehsil Municipal Officer, D.I.Khan spent Rs.29,743,000 on execution of various developmental schemes without obtaining technical sanction from the Competent Authority. Detail is as under.

S.No.	Name of Schemes	Estimated Cost (Rs.)	Expenditure (Rs.)
1	Construction of Madrrsas	10,000,000	6,172,000
2	Construction of BTR main highway to Parova	10,000,000	10,000,000
3	Construction of JinazGhahaKotli Imam	5,000,000	10,000,000
4	Construction of Road in 5 U/C	10,500,000	9,665,000
5	Construction of water tank flooring	5,000,000	3,300,000
6	Const Construction of Road Kachi	10,000,000	8,597,000
Total		50,500,000	29,734,000

Audit observed that irregularity occurred due to weak internal control which resulted into unauthorized expenditure.

When reported in December, 2020, management did not respond to preliminary audit observation.

Request for convening the DAC meeting was made on 13.12.2020 ,which was not convened till finalization of this report.

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

3.5.2.3 Irregular expenditure due to non-obtaining of technical sanction–Rs.15.00 million

Para 32 of CPWD Code requires that expenditure can only be incurred on a work if sanction, either special or general of the competent authority has been obtained authorizing the expenditure. Or no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Tehsil Municipal OfficerKulachi executed a developmental scheme “Replacement of water supply pipeline in Tehsil Kulachi” with aestimated cost of Rs.15,000,000during 2019-20without obtaining technical sanction from the Competent Authority which was held unauthorized.

Audit observed that irregularity occurred due to weak internal control which resulted into unauthorized expenditure.

When pointed out in August 2020, the management stated that the administrative approval has been issued by the Secretary Local Govt, however the technical sanction of the scheme is under process in Engg branch of LCB.

Request for convening the DAC meeting was made on 11.11.2020, which was not convened till finalization of this report.

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

(Para No.07 AIR 2019-20)

3.5.2.4 Unauthorized execution of works in out of TMA jurisdictions- Rs.1.822 million

According to Para-12 of GFR Vol-1, Controlling Officer must see that funds allotted to spending units may be spent upon the objects for which the money was provided.

Tehsil Municipal Office, Paroa incurred expenditure of Rs.1,822,313 on repair works in THQ Hospital Paroa, Gomal University and DSP Office from own funds which were not in the jurisdiction of TMA, Paroa during 2019-20. Detail is as under.

S.No.	Voucher No. & Date	Particulars	Amount (Rs)
1.	No.86 dated 27.09.2019	Repair of DSP Office Parova	597,826
2.	No.63 dated 24.09.2019	Construction of Police Check Posts	315,608
3.	No.11 dated 03.09.2019	Construction of Waiting Shed in Gomal University	154,800
4.	No.15 dated 05.08.2019	White wash of Police Station Parova	36,115
5.	No.65 dated 28.10.2019	Construction of Filtration Plant at THQ Paroa	439,250
6.	No.56 dated 21.01.2020	Construction of filtration plant at THQ Paroa	278,714
Total			1,822,313

Audi observed that irregularity occurred due to weak internal control which resulted into unauthorized expenditure.

When reported in August 2020, the management stated that work was executed on the requests of said departments in the public interest.

Request for convening the DAC meeting was made on 16.11.2020, which was not convened till finalization of this report.

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

(Para No.06 AIR 2019-20)

3.5.2.5 Doubtful expenditure on installation of Hand Pumps /Motor Pumps-Rs.1.449 million

According to Para 10 (iii) & (iv) of GFR, no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage & public money should not be utilized for the benefit of particular person or section of the community.

Tehsil Municipal Officer, Prova incurred expenditure of Rs.1,449,942 on installation of Hand Pumps and Motor Pumps in various locations of Tehsil Parova during 2019-20 which seemed doubtful on the following grounds.

- i. The amount was shown incurred on installation of submersible/pressure pumps in the home of various individuals, not for community of the area which was unauthorized.
- ii. Exact location of hand /motor pumps were neither mentioned in Administrative Approval nor in Technical Sanction.
- iii. The MB and office record was also silent about the location of the pressure pumps.
- iv. The hand /motor pumps were installed in remote area and thus could not be verified due to non mentioning of their exact location.
- v. The installation of submersible/motor pumps were not acknowledged by the community.
- vi. Proper handing/taking to any Government Department for operation & maintenance was not made.

Audit observed that irregularity occurred due to weak internal control which resulted into doubtful expenditure.

When reported in August 2020, the management stated that the schemes were executed as per approval of Tehsil Development Committee and schemes were physically executed at site.

Request for convening the DAC meeting was made on 16.11.2020, which was not convened till finalization of this report.

Audit recommends inquiry and action against the person at fault.

(Para No.04 AIR 2019-20)

**3.5.2.7 Doubtful expenditure on installation of Pressure Pumps-
Rs.1.343 million**

According to Para 10 (iii) & (iv) of GFR, no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage & public money should not be utilized for the benefit of particular person or section of the community.

Tehsil Municipal officer, Paharpur incurred expenditure of Rs.1,343,669 on installation of Hand Pumps and Submersible Pumps during 2019-20 which seemed doubtful on the following ground.

- i. The amount was shown incurred on installation of Submersible/Pressure pumps in the home of various individuals, not for community of the area which was unauthorized.
- ii. Exact location of submersible/pressure pumps were neither mentioned in Administrative Approval nor in Technical Sanction.
- iii. The submersible/pressure pumps were installed in remote area and thus could not be verified due to non-mentioning of their exact location.
- iv. The installation of submersible/pressure pumps were not acknowledged by the community.

- v. Proper handing/taking to any Government Department for operation & maintenance was not made.

Audit observed that irregularity occurred due to weak internal control which resulted into doubtful expenditure.

When reported in August 2020, the management stated that the schemes were executed as per approval of Tehsil Development Committee and schemes were physically executed at site.

Request for convening the DAC meeting was made on 14.11.2020, which was not convened till finalization of this report.

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

(Para No.04 AIR 2019-20)

Management of Accounts with Commercial Banks

3.5.2.8 Irregular retention of funds in Current Account instead of PLS Account-Rs.4.367 million

According to Government of Khyber Pakhtunkhwa, Finance Department letter No.2/3 (F/L) FD/2019-20/ Vol-XIII dated 03-02-2020, all the Designated Bank Accounts may be converted to PLA mode and the profit earned be deposited in Government Treasury.

Tehsil Municipal officer, Paharpur is being operated Current Bank Accounts instead of PLS Account as required under Finance Department letter referred above. A sum of Rs,367,668 is laying in Current Account No.063701002804, United Bank Ltd, Paharpur as on 30-6-2020 and thus depriving the Government from a handsome profit.

Audit observed that irregularity occurred due to weak financial control which resulted into irregular retention.

When reported in August 2020, the management stated that letter is being written to the Manager UBL Paharpur for conversion of current account to PLS account.

Request for convening the DAC meeting was made on 14.11.2020, which was not convened till finalization of this report.

Audit recommends bank account may be converted into PLS account under intimation to Audit.

(Para No.05 AIR 2019-20)

3.5.3 Value for money and service delivery issues

3.5.3.1 Loss due to non-recovery of auctioned amount from defaulters -Rs.32.186million

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.

Tehsil Municipal Officer, D.I.Khan did not recover outstanding auctioned amount of Rs. 2,186,000 from various contractors as per detail given below:

S.No.	Name of contract	Name of Contractor	Year of Contract	Amount (Rs)
1.	General BusStand	Mazher Abbas	2019-20	3,063,000
2.	General BusStand	Muhammad Ismail	2018-19	2,034,500
3.	Goat /Sheep Market	Imran Khan	2019-20	11,813,000
4.	Goat /Sheep Market	Imran Khan	2018-19	2,997,500
5.	Cattle Fair	Asif Ali	2018-19	3,505,500
6.	Licence fee	InamUllah	2019-20	2,106,000
7.	Licence fee	MazherElahi	2018-19	4,468,000
8.	Slaughter House	MazherElahi	2019-20	316,,500
9.	Fire wood	Abdul Hanan	2019-20	1,882,000
Total				32,186,000

Audit observed that irregularity occurred due to weak financial control which resulted into loss to TMA.

When reported in December, 2020, management did not respond to preliminary audit observation.

Request for convening the DAC meeting was made on 14.11.2019, which was not convened till finalization of this report.

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

(Para No.05 AIR 2019-20)

3.5.3.2 Non-credit of Income Tax into Govt treasury-Rs.3.987 million

According to Rule 43 of Income tax Rules 2002 where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit it in authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within seven days from the end of each week ending on every Sunday.

Tehsil Municipal Officer, Parova deducted Income Tax of Rs.3,987,206 from contractors and suppliers during 2019-20 and issued Cheques to Inland Revenue Officer, WHT Unit-38, D.I.Khan instead of depositing into Government Treasury or any authorized Branch of State Bank/ National Bank of Pakistan through Computerized Payment Receipt (CPR). Detail is given inAnnexure-6.

Audit observed that non-credit of income tax in to Govt. Treasury occurred due to weak financial control.

When reported in August 2020, the management stated that the income tax amount is transferred to income tax department through Crossed Cheque for further deposit into Govt. Treasury.

Request for convening the DAC meeting was made on 14.11.2020,which was not convened till finalization of this report.

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

(Para No.02 AIR 2019-20)

3.5.3.3 Overpayment to contractor due to inadmissible rate-Rs.2.80 million

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and every person charge with administration of Local Government Shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government.

Tehsil Municipal Officer, D.I.Khan paid @ Rs.598.99/m³ for an item of work “supply and filling sand under floor or plugging in a wall” after deduction of voids @ 11% in 1stR/ bill whereas in 2ndR/bill, the same item was paid @ Rs.1,059.40/m³ for a quantity of Rs 4854.11m³ in a work “Construction of Food Street at River Indus” during 2019-20 and thus resulted into overpayment of Rs.2,234,880 as per detail given below.

Rate paid (Rs./m ³)	Rate required (Rs./m ³)	Difference (Rs./m ³)	Quantity (m ³)	Overpayment (Rs.)
1059.40	598.99	640.41	4854.11	2,234,880

In addition, voids @ 11 % of quantity 4854.11m³ amounting to Rs.565,668 was also not deducted.

When reported in December, 2020, management did not respond to preliminary audit observation.

Request for convening the DAC meeting was made on 14.11.2020, which was not convened till finalization of this report.

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

(Para No.04AIR 2019-20)

3.5.3.4 Loss due to non-recovery of auctioned amount-Rs.1.456million

According to Para-8 & 26 of GFR Vol- I, each administrative department to see that the dues of the government are correctly and promptly assessed collected and paid into government treasury.

Tehsil Municipal Officer, Paharpur auctioned various contracts for collection of taxes for Rs.6,287,385 during 2019-20. It was noticed that an amount of Rs.4,831,332 was collected whereas as a sum of Rs.1,456,053 was still outstanding against the contractors as per detail given below.

S.No.	Name of Contracts	Auctioned Amount (Rs.)	Amount Recovered (Rs.)	Balance Amount (Rs.)
1.	Motor Lorry AddaPaharpur	2,750,786	2,325,160	425,626
2.	Motor Lorry Adda Band Korai	235,000	202,950	32,050
3.	Motor Lorry AddaPanyala	980,999	786,978	194,021
4.	Fire Wood	480,600	445,844	34,756
5.	Professional License Fee	652,000	130,400	521,600
6.	Cattle fair market Chashma	1,188,000	940,000	248,000
Total		6,287,385	4,831,332	1,456,053

Audit observed that non-recovery of auctioned amount occurred due to weak internal control which resulted into loss to TMA, Paharpur.

When reported in August 2020, the management stated that the efforts are being made for collection of full amount from the contractors.

Request for convening the DAC meeting was made on 11.09.2020, which was not convened till finalization of this report.

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

(Para No.01 AIR 2019-20)

3.5.3.5 Unauthorized deduction of WHT by the Banks-Rs.1.241 million

Under Section-49 (2) & (3) of Income Tax Ordinance, 2001 the income of a Provincial Government or a Local Government in Pakistan shall be exempted from tax under this Ordinance, other than income chargeable under the head "Income from Business" derived by a Provincial Government or Local Government from a business carried on outside its jurisdictional area. Subject to sub-section (2), any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of advance tax.

Tehsil Municipal Officer, Paroais being maintained saving accounts with various banks and a sum of Rs.1,242,425 was deducted as WHT by these banks on cash withdrawal and transfer of funds which was contrary to Section-49 (2) & (3) of Income Tax Ordinance, 2001. Detail is given in Annexure-7.

Audit observed that deduction of WHT is against the Income Tax Ordinance, 2001 which resulted into loss to TMA, Paroa.

When reported in August 2020, the management stated that letters are being written to concern Banks for recovery of amount. However, progress is awaited.

Request for convening the DAC meeting was made on 11.09.2019, which was not convened till finalization of this report.

Audit recommends recovery of WHT from the banks and action against the person at fault.

(Para No.03 AIR 2019-20)

3.5.4 Others, including cases of accidents, negligence etc.

3.5.4.1 Loss due to non-auction of contract of Cattle Market-Rs31.113 million

According to Sr. No. 2 of the Government of Khyber Pakhtunkhwa LG & RDD letter No. AO-II/LCB/6-11/2013 dated 02.05.2018, the local council shall advertise all contract for auction to achieve the maximum increase or up to minimum of 20% increase over the last year approved bid/income.

Tehsil Municipal Officer, D.I.Khan departmentally run the contract of Cattle & Fair Market during 2019-20 and collected Rs.13,764,555, due to non auction of contract loss of Rs 31,113,158 was sustained to TMA as per detail given below:

Income from last year	=	Rs. 35,055,000
20% increase	=	Rs. 7,011,000
Total	=	Rs. 42,066,000
Actual Departmental Income	=	Rs. 13,764,555
Loss	=	Rs. 28,301,445
Income Tax 10%	=	Rs. 2,830,144
Total Loss	=	Rs. 31,113,158

Audit observed that irregularity occurred due to weak financial control which resulted into loss to TMA.

When reported in December, 2020, management did not respond to preliminary audit observation.

Request for convening the DAC meeting was made on 14.11.2020, which was not convened till finalization of this report.

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

(Para No.09 AIR 2019-20)

3.5.4.2 Loss due to re-auction of contract-Rs.62.90 million

According to Para-23 of GFR Vol-I, every government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

Tehsil Municipal Officer, D.I.Khan awarded the contract of Bus Stand of Tank Adda with a bid cost of Rs.69,750,000 to M/SMazher Abbas during 2019-20. But the contractor refused to run the contract with the plea that one zero was wrongly entered in the E-Bidding and he actually want to offer bid of 6,900,000 instead of 69,000,000. The contract was re-advertised for ten month with penalty/compensation of Rs 500,000 and contract was awarded to the same contractor with bid cost of Rs.6,100,000, which resulted into loss of Rs.62,900,00 as per the following.

Original Bid Offered (Rs.)	New Bid (Rs.)	Difference/ Loss (Rs.)
69,000,000	6,100,000	62,900,000

It was also noticed that the contractor deposited Rs.3,647,000 leaving a balance of Rs. 2,034,500 including 10% income tax.

The irregularity occurred due to weak financial control, which resulted into loss to TMA.

When reported in December, 2020, management did not respond to preliminary audit observation.

Request for convening the DAC meeting was made on 14.11.2020, which was not convened till finalization of this report.

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

(Para No.07 AIR 2019-20)

CHAPTER-4

AD LGE &RDD

4.1 Introduction:

Assistant Director Local Government, Election and Rural Development Department in District D I Khan has 174 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 D I Khan.

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

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

- i. Providing secretarial support to the Council, matters relating to Local Government Commission
- ii. Coordination and supervision of village and neighbourhood councils
- iii. Matters related to local taxes, grants, budget of village and neighbourhood councils
- iv. Coordination of activities relating to local council elections, population census and surveys in the district
- v. Rural Development Works including water supply, rural access roads, embankment and drainage works
- vi. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
- vii. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
- viii. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council includes:

- i. Monitoring and supervision of the performance of functionaries of all government offices located in the area of the respective village council or neighbourhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- ii. Providing effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Registration of births, deaths and marriages;
- iv. Implementation and monitoring of village level development works;
- v. Improving water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vi. Maintenance of village level infrastructure, footpaths, tracks, streets, playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centres.
- vii. Identifying development needs of the area for use by municipal administration and district government in prioritizing development plans;
- viii. Making arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- ix. Displaying land transactions in the area for public information;
- x. Mobilizing community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xi. Organizing cattle fairs and agriculture produce markets;
- xii. Organizing sports teams, cultural and recreational activities;
- xiii. Organizing watch and ward in the area;
- xiv. Promoting plantation of trees, landscaping and beautification of public places;
- xv. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;

- xvi. Considering and approving annual budget presented by the respective Nazim, village council or Neighbourhood Council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to Tehsil Government.

Detail of audit planned formations expenditure and receipts:

S. No.	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs in million)
1	Formations	01	01	435.677	0.5

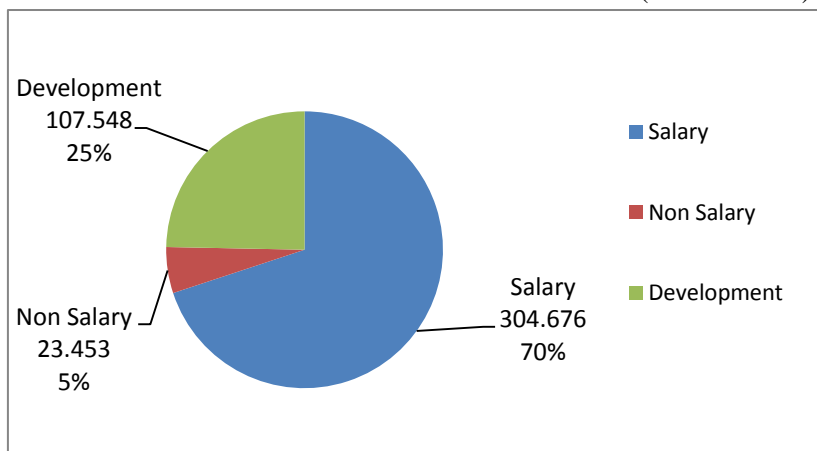
4.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

AD LGE&RDD				
2018-19	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	309.721	304.676	-5.045	(1.62)
Non salary	25.348	23.453	-1.895	(7.47)
Development	111.359	107.548	-3.811	(3.42)
Total	447.428	435.677	-10.751	(12.51)
Receipts			(0.5)	

EXPENDITURE 2019-20

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs7.403 million were raised in this audit report. This amount also includes recoverable of Rs1.437 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs)
1	Value for money	1.437
2	Others, including cases of accidents, negligence etc.	5.966
Total		7.403

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

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

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

4.5 AUDIT PARAS

4.5.1 Value for money and service delivery issues

4.5.1.1 Overpayment due to excess quantities-Rs.1.437 Million

According to Para-220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Assistant Director LG&RDD, D.I.Khan overpaid Rs.1,437,758 for excess quantities of work during the year 2019-20 in various developmental schemes as detail given in Annexure-8.

Audit observed that overpayment occurred due to weak internal control which resulted in loss to Government.

When pointed out in November 2020, management stated that 15% bid amount adjusted as per site requirement.

Request for convening the DAC meeting was made on 11.11.2019, which was not convened till finalization of this report.

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

(Para No.02 of AIR/2019-20)

4.5.2 Others, including cases of accidents, negligence etc.

4.5.2.1 Unauthorized drawl of funds through simple receipt-Rs.3.408 million

According to Rule-130 of Treasury Rules, money may not be withdrawn from the public exchequer without presentation of bills.

Assistant Director LG&RDD, D.I.Khan draw Rs.3,408,868 from Govt.Treasury through Simple Receipt instead of on work done basis during 2019-20 as per detail given below.

S.No.	Name of Scheme	Amount (Rs.)
1.	Construction of street VillageageBuadh	1,075,231
2.	Construction of street VillageagePotah	516,867
3.	Construction of street VillageageMalana	424,880
4.	Construction of street VillageageBakhsha	284,508
5.	Construction of street VillageageKhuty	1,107,382
Total		3,408,868

Audit observed that irregularity occurred due to weak internal control which resulted into unauthorized drawl of funds.

When pointed in November 2020, management stated that payment that the PLA account maintained in the local office. Therefore payments are done through simple receipts.

Request for convening the DAC meeting was made on 11.11.2019, which was not convened till finalization of this report.

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

(Para No.3 of AIR/2019-20)

4.5.2.2 Doubtful payment on execution of development works-Rs2.558 million

According to Para-23 of the GFR Vol-I,t every government officer is personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

Assistant Director Local Government D.I.Khan paid Rs.2,558,713 for execution of various developmental schemes during the year 2019-20 which seemed doubtful on the following grounds.

S.No.	Name of Schemes	Amount Paid (Rs)
1.	Solarization and missing Health Facility BHU Mangel	404,968
2.	Solarization ,Renovation and rehabilitation BHU Fateh	655,119
3.	Solarization and missing Health Facility CD MlohHayatullah	390,775
4.	Missing health facilities BHU Madi	526,263
5.	Construction of room veranda imam bargah (faqir)	234,575
6.	Construction of latrine earth filling missing health facilities RHC Kotjai	346,113
Total		2,557,813

- i. Handing taking of goods/equipment with the Health Department was not available on record.
- ii. Date of work order, date of commencement of work and agreement reference was not mentioned on bills.
- iii. Measurement Book No., page of Measurement book and date of measurement were not mentioned on bills to justify the actual execution of schemes.
- iv. No detailed cost estimates /PC-I was available on recorded to verify the actual quantity of work executed at site.

Audit observed that irregularity occurred due to weak internal control which resulted into doubtful payment.

When pointed out in November 2020, management stated that detail costs estimates and handing taking will be produced in DAC.

Request for convening the DAC meeting was made on 11.11.2019, which was not convened till finalization of this report.

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

Para No.5 of AIR/2019-20

CHAPTER-5

Dera Development Authority (DDA)

5.1 Introduction

Housing is a basic need and thousands of families are struggling to have a roof over their heads. Rapid population growth, scarcity of Government resources, urbanization and the development imbalances between urban and rural areas has compounded the housing problem. In big Cities/Towns this problem has become further worsen. Dera Development Authority is now working under the Administrative control of Secretary Local Government, Elections and Rural Development Department, Government of Khyber Pakhtunkhwa.

Objectives:

- External Electrification in DDA
- Arrangement for solid waste Management, Dumping Ground and Land fill.
- Establishment Separate Grid Station
- Providing of sui Gas facility
- Development of new Tube Wells in existing networking
- Rehabilitation of existing water supply networking system
- Rehabilitation of sewerage system
- Construction of Roads/Rehabilitation of Roads.
- Arrangement of Additional operational equipment/Machinery for the efficient working of maintenance work.
- Construction of Sewerage Treatment Plant(STP)
- Extension & strengthening of power supply)
- Disposal of commercial plot/Construction of commercial plaza
- Disposal of non-utility plots in education & health sector etc.
- Disposal of constructed shop.
- Environmental Beautification.

Main Functions of this Authority are as under:-

1. To provide housing facilities in urban areas of District D I Khan

2. To provide infrastructure facilities like water supply, sewerage, drainage, SuiGas, roads and electrification etc, in the housing schemes.
3. To execute all developmental schemes in the Township duly financed by the Provincial/District Governments.
4. To execute all kinds of deposit works in urban area such as construction of urban roads, water supply schemes, sanitation schemes sewerage drainage, building, parking facilities, development of Chowks, development of parks, green belts etc.
5. Zoning and land use plans.
6. Any other objectives/functions assigned by District/Provincial Govt.

Detail of audit planned formations expenditure and receipts:

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue / Receipts audited FY 2019-20 (Rs in million)
1	Formations	01	01	243.31	7.921

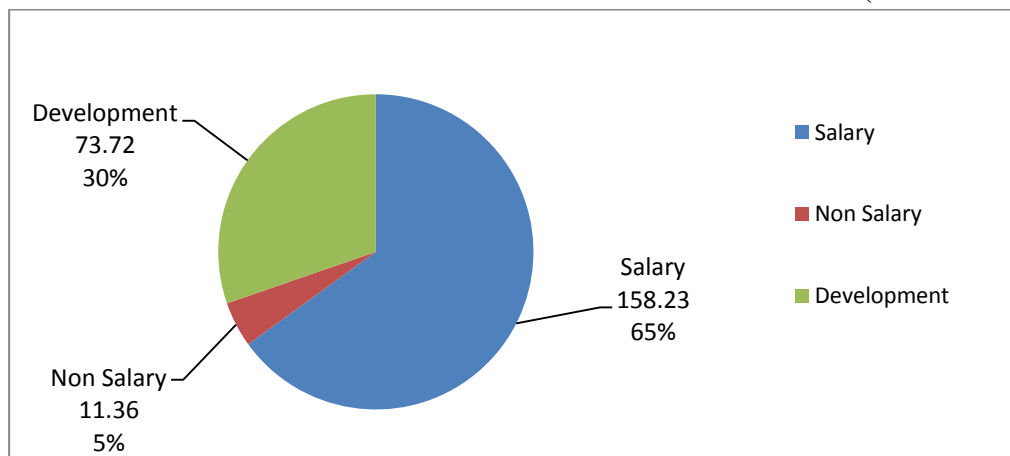
5.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

Dera Development Authority				
2019-20	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	162.45	158.23	-4.22	(2.59)
Non-salary	14.56	11.36	-3.20	(21.97)
Development	82.78	73.72	-9.06	(10.94)
Total	259.79	243.31	-16.48	(35.50)
Receipts		7.921		

EXPENDITURE 2019-20

(Rs in million)



5.3 Classified Summary of Audit Observations

Audit observations amounting to Rs311.467 million were raised in this audit report. This amount also includes recoverable of Rs4.867 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs)
1	Non-Production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	-
A	HR/Employees related irregularities	-
B	Procurement related irregularities	311.467
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	-
Total		311.467

5.4 Comments on the status of compliance with PAC Accounts Committee Directives

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

Sr.No.	Audit Year	PACs meeting
1.	2003-04	Not Convened
2.	2005-06	Not Convened
3.	2006-07	Not Convened
4.	2007-08	Not Convened
5.	2008-09	Not Convened
6.	2009-10	Not Convened
7.	2010-11	Not Convened
8.	2011-12	Not Convened
9	2012-13	Not convened
10	2013-14	Not Convened
11	2016-17	Not Convened
12	2017-18	Not Convened
13	2018-19	Not Convened
14	2019.20	Not Convened

5.5 AUDIT PARAS

5.5.1 Irregularities and Non-Compliance

5.5.1.1 Non-auction of Plots-Rs 300.600 million

Para-23 of the GFR Vol- I requires that every government officer is personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

Project Director Dera Development Authority D.I.Khan failed to auction residential and commercial plots lying idle which resulted into loss of Rs.300,600,000 to DDA. Detail is as under.

S.No.	Size of Plot	No. of plots	Plots allotted	Plots available	E/Price (Rs.)	Amount (Rs.)
1.	1 Kanal	659	575	84	2,500,000	210,000,000
2.	10 Marla	444	416	28	1,200,000	33,600,000
3.	6-1/2Marla	351	256	95	600,000	57,000,000
Total		1454	1247	207	4,300,000	300,600,000

Audit observed that non-auction of plots occurred due to weak internal control which resulted into loss to DDA.

When pointed out in November 2020, management replied that efforts are being made for auction of plots.

Request for convening the DAC meeting was made on 11.11.2019, which was not convened till finalization of this report.

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

(Para No.4 of AIR/2019-20)

5.5.1.2 Non-recovery of Non-User Charges from the allottees-Rs.4.867 million

Clause-11 of B&R and Para-1 of Standing Orders of PUDB dated 19-10-2001 requires the recovery of Non-user Charges at the prescribed rates from the allottees in case of non-construction of their plots.

The Project Director DDA, D.I.Khan has allotted plots of various sizes in Sectors A, B&C and construction work was not carried out by the allottees whereas department failed to recover non-user Charges of Rs.4,867,000 as per detail given below.

S.No.	Size of Plot	No. of Plots	Rate (Rs./Year)	Amount (Rs.)
1	01 Kanal	527	5,000	2,635,000
2	14 Marla	186	4,000	744,000
3	10 Marla	372	3,000	1,116,000
4	6-1/2 Marla	186	2,000	372,000
Total		1271	-	4,867,000

Audit observed that non-recovery of charges occurred due to weak financial control which resulted into loss to DDA.

When pointed out in November 2020, the management replied that efforts are being made for recovery non user charges and letters has been issued to the owners of plots for deposit of outstanding dues.

Request for convening the DAC meeting was made on 11.11.2019, which was not convened till finalization of this report.

Audit recommends recovery of outstanding non user charges from the defaulters.

(Para No.5 of AIR/2019-20)

CHAPTER-6

Water Supply and Sanitation Company D.I.Khan

6.1 Introduction

Water and Sanitation Services Company, D.I.Khan was created as separate entity in 2016 to take over water supply, sanitation and solid waste management services in 08 urban Union Councils from respective Tehsil Municipal Administration. Under the code of corporate governance, the company is being run by the Board of Directors. Water and Sanitation Services Company D.I.Khan outsourced some of their services to contractors. So far, Water and Sanitation Services Company could recover only a marginal share of water and sanitation charges from the end users and heavily depend on government grants for its functionality.

Detail of audit planned formations expenditure and receipts

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs in million)
1	Formations	1	1	155.68	1.32
2	Authorities/Autonomous Bodies etc under the PAO	01	1	-	-

6.2 Comments on Budget and Accounts (Variance Analysis)

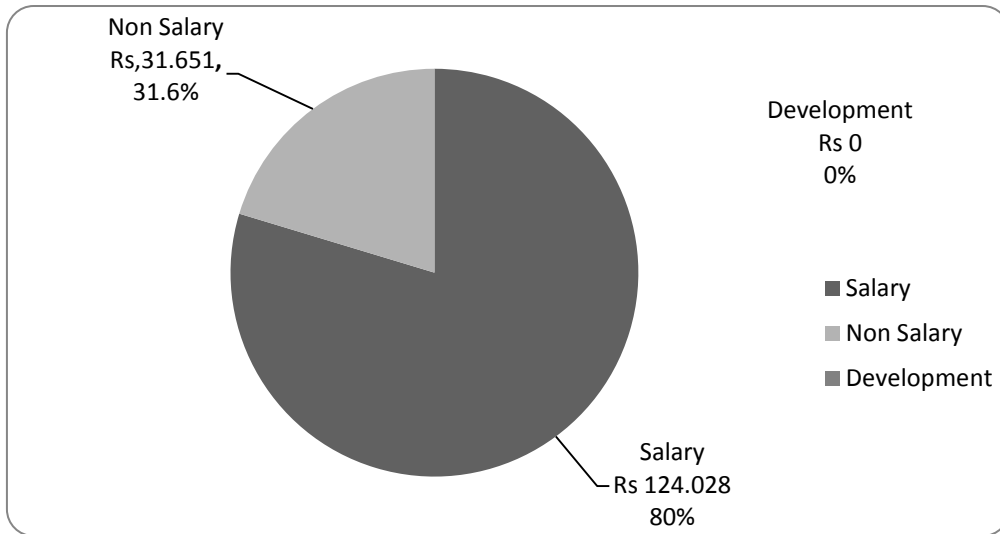
(Rs in million)

WSSC D.I.Khan				
2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	132.561	124.028	-8.533	-6.43
Non-salary	34.836	31.651	-3.185	-9.14
Developmental	0	0	0	0
Total	166.595	155.679	-11.718	
Receipts	0	1.32		

The savings of Rs.11.718 million indicates inefficiency in the capacity of Local Government Departments to utilize the allocated budget.

EXPENDITURE 2019-20

(Rs in million)



6.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.155.680 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Reported cases of fraud, embezzlement and misappropriation	0
2	Irregularities	
A	HR/Employees related irregularities	0
3	Others, including cases of accidents, negligence etc.	155.680
Total		155.680

6.4 AUDIT PARAS

6.4.1 Others, including cases of accidents, negligence etc.

6.4.1.1 Un-authorized expenditure without approval of BOD-Rs 155.680 million

According to Clause 6.2 & 6.3 of WSSC Finance Manual, final approval of the Annual Budget shall be accorded by the Board of Director of WSSC before June end.

Chief Executive Officer WSSC, D.I.Khan incurred Rs.155,680,265 during the financial year 2019-20 without approval of Board of Director as required under the rule *ibid*.

Audit observed that irregularity due weak financial control which resulted into unauthorized expenditure.

When pointed in November, 2020, the Management replied that Board of Directors is being constituted and approval will be obtained in due course of time.

Request for convening the DAC meeting was made on 13.11.2020, which was not convened till finalization of this report.

Audit recommends regularization of expenditure from the competent authority.

(Para No.1 of AIR/2019-20)

6.4.1.2 Irregular purchase of Machinery without calling Tenders- Rs.7.37 million

According to Minutes of Meeting of Board of Directors dated 29-6-2018, the purchase of machinery for Solid Waste should be through process of Law and Government Policy.

According to KPPRA Rules-2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs.100,000.

Chief Executive Officer WSSC, D.I.Khan purchased 4 No. Tractors, 3 No. Trolleys and other machinery for Rs.7,370,260 during 2018-19 without adopting Open Tender System and thus violated the KPPRA Rules-2014 and also against the decision of Board of Directors Meeting held on dated 29-6-2018.

Audit observed that irregularity due weak financial control which resulted into irregular expenditure.

When pointed out in November, 2020, the Management replied that the procurement was made on emergency basis.

Request for convening the DAC meeting was made on 13.11.2020, which was not convened till finalization of this report.

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

(Para No.2 of AIR/2019-20)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

S.No	AIR No	Department	Subject	Rs. in million
1	09	DC D I Khan	Loss due to non-deduction of HRA	0.610
2	10		Non-recovery of arrear of rent	0.675
3	11		Un authorized drawl of convince allowance	0.405
4	12		Irregular issuance of food item	0.410
5	13		Irregular payment out of COVID fund	0.275
6	14		Non-recovery of sales tax	0.255
7	15		Non-deposit of Domicile Fee	0.219
8	04	TMA Kulachi	Loss to Govt due to non auction of contract	0.593
9	05		Loss to Govt due to non credit of income tax	0.445
10	09		Non deduction of sales tax	0.623
11	13		Irregular expenditure on A/C of COVID-19	0.518
12	06	TMA Paharpur	Un authorized expenditure of on Ehsas programme	0.402
13	07		Loss to Govt due to less recovery of rent shop	0.223
14	09		Un authorized expenditure on advertise	0.350
15	10		Non adjustment of advance	0.885
16	11		Un authorized expenditure on dengue spray	0.141
17	08	TMA Prova	Irregular payment of leave encashment	0.414
18	09		Loss to Govt due to non collection of Govt dues	0.330
19	10		Doubtful expenditure on cleanness	0.308
20	11		Loss to Govt due to non deduction of Income tax	0.061
21	03	TMA Darazinda	Irregular payment to supplier	0.793
22	04		Non taking store item	0.589
23	05		Non deposit of income tax	0.152
24	06		Doubtful purchase of electrical item	0.119
25	09		Doubtful drawl of POL	0.067
26	07	PD DDA	Irregular expenditure	0.552
27	09		Non credit of income tax into Govt Treasury	0.489
28	10		Non credit of income tax into Govt Treasury	0.576
29	04	AD LG & RDD	Doubtful payment	0.840
30	08	VC kachPaharpur	Unauthorized payment	0.020
31	12	VC Panyala	Irregular payment	0.049
32	13	VC Barakhel	Unjustified payment	0.080

Annexure-2
Para 2.5.2.1

Detail showing loss due to non-deduction of HRA

S. No	Name of Employee	Designation	Cost Center Description	Amount (Rs)
1.	DR MUHAMMAD IQBAL	Principal medical officer	THQ Hospital Paharpur	60,000.00
2.	DR MUHAMMAD IQBAL	Principal medical officer	THQ Hospital Paharpur	106,272.00
3.	DR SAID MUHAMMAD	Principal medical officer	RHC Kotjai	60,000.00
4.	DR SAID MUHAMMAD	Principal medical officer	RHC Kotjai	106,272.00
5.	DR GOHAR ZAMAN	Principal medical officer	Civil Hospital SeraiNaurangLakki	106,272.00
6.	DR GOHAR ZAMAN	Principal medical officer	Civil Hospital SeraiNaurangLakki	60,000.00
7.	DR DARAZ KHAN	Principal medical officer	Civil Hospital Chowdhwan	60,000.00
8.	ABDUL MALIK	Principal medical officer	Civil Hospital Daraban	60,000.00
9.	ABDUL MALIK	Principal medical officer	Civil Hospital Daraban	106,272.00
10.	SHABANA NASAIB	Medical officer	Civil Hospital Daraban	60,000.00
11.	SHABANA NASAIB	Medical officer	Civil Hospital Daraban	53,196.00
12.	MUHAMMAD YOUSUF	Medical officer	BHU Lar	60,000.00
13.	MUHAMMAD YOUSUF	Medical officer	BHU Lar	53,196.00
14.	DR DUR E AAB	Medical officer	Civil Hospital Chowdhwan	60,000.00
15.	DR DUR E AAB	Medical officer	Civil Hospital Chowdhwan	53,196.00
16.	DR. JAVERA TASKEEN	Medical officer	Civil Hospital Daraban	60,000.00
17.	DR. JAVERA TASKEEN	Medical officer	Civil Hospital Daraban	53,196.00
18.	TAHNYAT GUL	Medical officer	Civil Hospital Police Line	55,000.00
19.	TAHNYAT GUL	Medical officer	Civil Hospital Police Line	48,763.00
20.	MEMOONA SAEED	Medical officer	Civil Hospital Daraban	60,000.00
21.	MEMOONA SAEED	Medical officer	Civil Hospital Daraban	53,196.00
22.	SALEAH UD DIN	Medical officer	Civil Hospital Chowdhwan	50,000.00
23.	SALEAH UD DIN	Medical officer	Civil Hospital Chowdhwan	44,330.00
24.	DR MUHAMMAD YOUNAS KHAN1215	Medical superintendent	Tehsil Head Quarter Hospital Kulachi	60,000.00
25.	DR ABDUR RASHID v- p	Principal medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00

26.	DR ABDUR RASHID v- p	Principal medical officer	Tehsil Head Quarter Hospital Paharpur	106,272.00
27.	SAKINA BIBI	Principal phctecnologis	RHC Kotjai	60,000.00
28.	SAKINA BIBI	Principal phctecnologis	RHC Kotjai	53,196.00
29.	DR SALIM JAVAID3	Deputy medical superinten	Tehsil Head Quarter Hospital Paharpur	69,720.00
30.	DR SALIM JAVAID3	Deputy medical superinten	Tehsil Head Quarter Hospital Paharpur	60,000.00
31.	MUHAMMAD NAEEM AKHTAR9414	Medical superintendent	Tehsil Head Quarter Hospital Panyala	106,272.00
32.	MUHAMMAD NAEEM AKHTAR9414	Medical superintendent	Tehsil Head Quarter Hospital Panyala	60,000.00
33.	DR.MUHAMMAD TAHIR SAEED	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
34.	DR.MUHAMMAD TAHIR SAEED	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	106,272.00
35.	MAHMOOD JAN BHITANI	Senior medical officer	DHO DIK(DISPINCIRIES)	60,000.00
36.	MAHMOOD JAN BHITANI	Senior medical officer	DHO DIK(DISPINCIRIES)	106,272.00
37.	DR MUHAMMAD ANAM7316	Medical superintendent	Tehsil Head Quarter Hospital Paharpur	60,000.00
38.	DR MUHAMMAD ANAM7316	Medical superintendent	Tehsil Head Quarter Hospital Paharpur	106,272.00
39.	DR MUHAMMAD ANSAR WASEEM	Principal medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
40.	DR MUHAMMAD ANSAR WASEEM	Principal medical officer	Tehsil Head Quarter Hospital Panyala	106,272.00
41.	DR ASIF FAROOQ	Medical officer	D.H.O D.I.K (ADMANISTRATION)	58,100.00
42.	DR ASIF FAROOQ	Medical officer	D.H.O D.I.K (ADMANISTRATION)	50,000.00
43.	ATIF FAHEEM	District specialist surgi	Tehsil Head Quarter Hospital Panyala	60,000.00
44.	ATIF FAHEEM	District specialist surgi	Tehsil Head Quarter Hospital Panyala	69,720.00
45.	DR MOHAMMAD NOMAN	Senior medical officer	DHO DIK(DISPINCIRIES)	60,000.00
46.	DR MOHAMMAD NOMAN	Senior medical officer	DHO DIK(DISPINCIRIES)	69,720.00
47.	DR TAHIR MANAN8715	Principal medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
48.	DR TAHIR MANAN8715	Principal medical officer	Tehsil Head Quarter Hospital Parova	106,272.00
49.	DR QAZI MUHAMMAD JAMIL2316	Principal medical officer	MS District Head Quarter Hospital Tank	88,560.00
50.	DR QAZI MUHAMMAD JAMIL2316	Principal medical officer	MS District Head Quarter Hospital Tank	50,000.00
51.	DR NAEEMA SAADIA 20/10	Principal	Tehsil Head Quarter Hospital	25,000.00

		medical officer	Kulachi	
52.	DR NAEEMA SAADIA 20/10	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	44,280.00
53.	DR ANEELA AZAM	Senior medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
54.	DR ANEELA AZAM	Senior medical officer	Tehsil Head Quarter Hospital Kulachi	69,720.00
55.	DR MUHAMMAD IQBAL6216	Principal medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00
56.	DR MUHAMMAD IQBAL6216	Principal medical officer	Tehsil Head Quarter Hospital Paharpur	106,272.00
57.	DR ARIF MAHMOOD	Principal medical officer	RHC Kirishamozai	60,000.00
58.	DR ARIF MAHMOOD	Principal medical officer	RHC Kirishamozai	106,272.00
59.	DR QAMAR IQBAL5616	Principal medical officer	Tehsil Head Quarter Hospital Parova	40,000.00
60.	DR QAMAR IQBAL5616	Principal medical officer	Tehsil Head Quarter Hospital Parova	70,848.00
61.	DR SHAH JEHAN MALIK7814	Medical superintendent	Tehsil Head Quarter Hospital Parova	106,272.00
62.	DR SHAH JEHAN MALIK7814	Medical superintendent	Tehsil Head Quarter Hospital Parova	60,000.00
63.	DR MUHAMMAD AJMAL KHAN	Senior medical officer	DHO DIK(DISPINCIRIES)	106,272.00
64.	DR MUHAMMAD AJMAL KHAN	Senior medical officer	DHO DIK(DISPINCIRIES)	60,000.00
65.	DR FARIDULLAH KHAN	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
66.	DR SAID MUHAMMAD	Principal medical officer	RHC Kotjai	60,000.00
67.	DR SAID MUHAMMAD	Principal medical officer	RHC Kotjai	106,272.00
68.	DR HABIBUR REHMAN	Senior medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
69.	DR HABIBUR REHMAN	Senior medical officer	Tehsil Head Quarter Hospital Parova	69,720.00
70.	DR JAN DIL KHAN	Medical officer	Tehsil Head Quarter Hospital Parova	5,000.00
71.	DR JAN DIL KHAN	Medical officer	Tehsil Head Quarter Hospital Parova	4,433.00
72.	DR ABRAR HASSAN	Medical officer	BHU Zafarabad	60,000.00
73.	DR GULAB KHAN	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	97,416.00
74.	DR GULAB KHAN	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	55,000.00
75.	DR DARYAB WALI	Medical officer	District Health Officer (RHCs) Lakki Maw	60,000.00
76.	DR DARYAB WALI	Medical officer	District Health Officer (RHCs) Lakki Maw	106,272.00

77.	MOTIULLAH KHAN	Children specialist	DHO City Hospital LakkiMarwat	69,720.00
78.	MOTIULLAH KHAN	Children specialist	DHO City Hospital LakkiMarwat	60,000.00
79.	SHAZIA ZUBAIR	District specialist (gyne)	Tehsil Head Quarter Hospital Parova	60,000.00
80.	SHAZIA ZUBAIR	District specialist (gyne)	Tehsil Head Quarter Hospital Parova	69,720.00
81.	DR.MUJEEB REHMAN P-67/29	District health officer	District Health Officer Chitral	35,424.00
82.	DR.MUJEEB REHMAN P-67/29	District health officer	District Health Officer Chitral	20,000.00
83.	JAMAL UD DIN	Senior medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
84.	JAMAL UD DIN	Senior medical officer	Tehsil Head Quarter Hospital Panyala	69,720.00
85.	AKBAR JAN	District specialist child	Tehsil Head Quarter Hospital Panyala	60,000.00
86.	AKBAR JAN	District specialist child	Tehsil Head Quarter Hospital Panyala	69,720.00
87.	AMAN ULLAH	District specialist surgi	Tehsil Head Quarter Hospital Parova	60,000.00
88.	AMAN ULLAH	District specialist surgi	Tehsil Head Quarter Hospital Parova	69,720.00
89.	DR INAYAT ULLAH KHAN MIANKHEL	Senior medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
90.	DR INAYAT ULLAH KHAN MIANKHEL	Senior medical officer	Tehsil Head Quarter Hospital Kulachi	69,720.00
91.	ZAINUD DIN	Senior medical officer	Civil Hospital SeraiNaurangLakki	69,720.00
92.	ZAINUD DIN	Senior medical officer	Civil Hospital SeraiNaurangLakki	60,000.00
93.	SAMIA FIDOUS	District specialist	Tehsil Head Quarter Hospital Paharpur	60,000.00
94.	SAMIA FIDOUS	District specialist	Tehsil Head Quarter Hospital Paharpur	106,272.00
95.	MUHAMMAD ILYAS	Deputy medical superinten	Tehsil Head Quarter Hospital Parova	60,000.00
96.	MUHAMMAD ILYAS	Deputy medical superinten	Tehsil Head Quarter Hospital Parova	106,272.00
97.	HANIFULLAH	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
98.	HAZRAT SHAH	Principal medical officer	MS District Head Quarter Hospital Tank	60,000.00
99.	HAZRAT SHAH	Principal medical officer	MS District Head Quarter Hospital Tank	106,272.00
100.	GHULAM QADIR	Children specialist	MS District Head Quarter Hospital Tank	60,000.00
101.	GHULAM QADIR	Children specialist	MS District Head Quarter Hospital Tank	69,720.00
102.	DR.ABDUL GHAFAR	Medical officer	Deputy District Health Officer,	35,000.00

	KHAN			
103.	DR.ABDUL GHAFAR KHAN	Medical officer	Deputy District Health Officer,	31,031.00
104.	ABDUL MALIK	Principal medical officer	Civil Hospital Daraban	60,000.00
105.	ABDUL MALIK	Principal medical officer	Civil Hospital Daraban	106,272.00
106.	ATTA ULLAH	Coordinator	EDO HEALTH ADMINISTRATION	60,000.00
107.	ATTA ULLAH	Coordinator	EDO HEALTH ADMINISTRATION	69,720.00
108.	DR. SHAISTA PERVEEN 35 /26	District specialist (gyne	Tehsil Head Quarter Hospital Panyala	69,720.00
109.	DR. SHAISTA PERVEEN 35 /26	District specialist (gyne	Tehsil Head Quarter Hospital Panyala	60,000.00
110.	SHAFQUAT YOUNIS TONOLI	Senior medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
111.	SHAFQUAT YOUNIS TONOLI	Senior medical officer	Tehsil Head Quarter Hospital Panyala	69,720.00
112.	AFSHEEN GUL	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
113.	AFSHEEN GUL	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
114.	FAHAD NAWAZ KHAN	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
115.	FAHAD NAWAZ KHAN	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
116.	DR.OWAIS HAROON P-31/26	District specialist chest	MS District Head Quarter Hospital	60,000.00
117.	DR.OWAIS HAROON P-31/26	District specialist chest	MS District Head Quarter Hospital	62,835.00
118.	DR MUHAMMAD RIZWAN P-33/26	Medical officer	Tehsil Head Quarter Hospital Kulachi	40,000.00
119.	DR MUHAMMAD RIZWAN P-33/26	Medical officer	Tehsil Head Quarter Hospital Kulachi	35,464.00
120.	DR. SARA BIBI P-37/26	Medical officer	THEHSIL HEADQUARTER HOSPITL TAKHT BHAI	60,000.00
121.	DR. SARA BIBI P-37/26	Medical officer	THEHSIL HEADQUARTER HOSPITL TAKHT BHAI	53,196.00
122.	DR.MUHAMMAD NAEEM P-42/26	Medical officer	BHU Budh	25,000.00
123.	DR.AFSHEEM BASHIR P-39/26	Medical officer	BHU Malana	60,000.00
124.	DR.MUHAMMAD IRFAN AZIZ P-35/26	Coordinator	D.H.O D.I.K (ADMANISTRATION)	60,000.00
125.	DR.MUHAMMAD IRFAN AZIZ P-35/26	Coordinator	D.H.O D.I.K (ADMANISTRATION)	53,196.00
126.	ABIDA NAWAZ	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
127.	ABIDA NAWAZ	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
128.	SADIA AYUB	Medical officer	BHU Fateh	60,000.00

129.	SADIA AYUB	Medical officer	BHU Fateh	53,196.00
130.	WAJIHA GUL	Medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
131.	DR.SUMERA WAHEED	Medical officer	DHO DIK(DISPINCIRIES)	45,000.00
132.	MUHAMMAD UMER HAMAD	District specialist urolo	MS District Head Quarter Hospital Tank	63,910.00
133.	MUHAMMAD UMER HAMAD	District specialist urolo	MS District Head Quarter Hospital Tank	55,645.00
134.	FAHEEM SIRAJ	Medical officer	Tehsil Head Quarter Hospital Panyala	15,484.00
135.	FAHEEM SIRAJ	Medical officer	Tehsil Head Quarter Hospital Panyala	13,728.00
136.	NOMAN KHALID	Medical officer	Tehsil Head Quarter Hospital Parova	48,763.00
137.	NOMAN KHALID	Medical officer	Tehsil Head Quarter Hospital Parova	55,000.00
138.	HIRA JABBAR	Medical officer	BHU DarabanKhurd	60,000.00
139.	HIRA JABBAR	Medical officer	BHU DarabanKhurd	53,196.00
140.	UMME AIMAN	Medical officer	Tehsil Head Quarter Hospital Parova	20,000.00
141.	UMME AIMAN	Medical officer	Tehsil Head Quarter Hospital Parova	17,732.00
142.	MUHAMMAD AAMIR NAWAZ KHAN	Medical officer	District Health Officer (BHUs)	60,000.00
143.	MUHAMMAD AAMIR NAWAZ KHAN	Medical officer	District Health Officer (BHUs)	53,196.00
144.	KIRAN NAWAZ	Medical officer	BHU Gomal University	60,000.00
145.	KIRAN NAWAZ	Medical officer	BHU Gomal University	53,196.00
146.	SOHAILA HAYAT	Dental surgeon	Tehsil Head Quarter Hospital Kulachi	60,000.00
147.	SOHAILA HAYAT	Dental surgeon	Tehsil Head Quarter Hospital Kulachi	53,196.00
148.	DR JAMIL AHMAD	District specialist	Tehsil Head Quarter Hospital Panyala	50,000.00
149.	ABID HUSSAIN	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
150.	ABID HUSSAIN	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
151.	DR. MUSSARAT SHAHEEN	District specialist (gyne)	Tehsil Head Quarter Hospital Paharpur	60,000.00
152.	DR. MUSSARAT SHAHEEN	District specialist (gyne)	Tehsil Head Quarter Hospital Paharpur	69,720.00
153.	MARIA MALIK	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
154.	MARIA MALIK	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
155.	AHMAR SHUAIB BALACH	Medical officer	BHU Shorkot	23,167.00
156.	AHMAR SHUAIB BALACH	Medical officer	BHU Shorkot	17,732.00

157.	DR JAVARIA IQBAL	Medical officer	BHU Budhani	60,000.00
158.	DR JAVARIA IQBAL	Medical officer	BHU Budhani	53,196.00
159.	ADEELA HINA	Medical officer	BHU Sagu	60,000.00
160.	ADEELA HINA	Medical officer	BHU Sagu	53,196.00
161.	Dr MUHAMMAD SHOAB KHAN	Medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00
162.	Dr MUHAMMAD SHOAB KHAN	Medical officer	Tehsil Head Quarter Hospital Paharpur	53,196.00
163.	MALIK HASHMAT ULLAH	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
164.	MALIK HASHMAT ULLAH	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
165.	MUHAMMAD YASIR	Medical officer	Tehsil Head Quarter Hospital Panyala	48,763.00
166.	MUHAMMAD YASIR	Medical officer	Tehsil Head Quarter Hospital Panyala	55,000.00
167.	NIALA HAYAT	Medical officer	DHO (TYPE D HOSPITAL)	48,167.00
168.	NIALA HAYAT	Medical officer	DHO (TYPE D HOSPITAL)	51,571.00
169.	DR SAMI ULLAH	Medical officer	D.H.O (SANITATION)D.I.KHAN.	60,000.00
170.	DR SAMI ULLAH	Medical officer	D.H.O (SANITATION)D.I.KHAN.	53,196.00
171.	MAJID SALIM	Medical officer	BHU Gara Mat	60,000.00
172.	MAJID SALIM	Medical officer	BHU Gara Mat	53,196.00
173.	DR NASEEM BEGUM	Medical officer	MS Cat - D Hospital, AmaKhel Tank	55,000.00
174.	DR NASEEM BEGUM	Medical officer	MS Cat - D Hospital, AmaKhel Tank	48,763.00
175.	MUHAMMAD YOUSUF	Medical officer	BHU Lar	60,000.00
176.	MUHAMMAD YOUSUF	Medical officer	BHU Lar	53,196.00
177.	DRMUHAMMAD JUNAID SHAH	Medical officer	DHO DIK(DISPINCIRIES)	22,165.00
178.	DRMUHAMMAD JUNAID SHAH	Medical officer	DHO DIK(DISPINCIRIES)	25,000.00
179.	AMARA KHAN	Dental surgeon	Tehsil Head Quarter Hospital Paharpur	60,000.00
180.	AMARA KHAN	Dental surgeon	Tehsil Head Quarter Hospital Paharpur	53,196.00
181.	KHALIQ NOOR	Medical officer	Tehsil Head Quarter Hospital Paharpur	50,000.00
182.	KHALIQ NOOR	Medical officer	Tehsil Head Quarter Hospital Paharpur	53,196.00
183.	HAFSA HABIB	Medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00
184.	HAFSA HABIB	Medical officer	Tehsil Head Quarter Hospital Paharpur	53,196.00

185.	SHOAIB AHMAD	Medical officer	Tehsil Head Quarter Hospital Panyala	35,000.00
186.	SHOAIB AHMAD	Medical officer	Tehsil Head Quarter Hospital Panyala	31,031.00
187.	DR. ARIFA SABAHT	Medical officer	DHO (TYPE D HOSPITAL)	48,763.00
188.	DR. ARIFA SABAHT	Medical officer	DISTRICT HEALTH OFFICER(TYPE D HOSPITAL)	55,000.00
189.	DR.ZUBAIR UR REHMAN KHAN	Medical officer	BHU Ramak	26,598.00
190.	DR.ZUBAIR UR REHMAN KHAN	Medical officer	BHU Ramak	30,000.00
191.	DR. AYESHA SALEEM	Medical officer	Tehsil Head Quarter Hospital Parova	50,000.00
192.	DR. AYESHA SALEEM	Medical officer	Tehsil Head Quarter Hospital Parova	44,330.00
193.	DR. SHOAIB KHAN	Medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00
194.	DR. SHOAIB KHAN	Medical officer	Tehsil Head Quarter Hospital Paharpur	53,196.00
195.	DR. AYESHA NABEELA	Medical officer	RHC BandKori	60,000.00
196.	DR. AYESHA NABEELA	Medical officer	RHC BandKori	53,196.00
197.	DR. SARAH REHMAN	Medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
198.	DR. SARAH REHMAN	Medical officer	Tehsil Head Quarter Hospital Kulachi	53,196.00
199.	DR. SEEMAB KOMAL	Medical officer	RHC BandKori	60,000.00
200.	DR. SEEMAB KOMAL	Medical officer	RHC BandKori	53,196.00
201.	ZAINAB KHALID	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
202.	ZAINAB KHALID	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
203.	DR. SADIA NIAZ	Medical officer	RHC Kotjai	60,000.00
204.	DR. SADIA NIAZ	Medical officer	RHC Kotjai	53,196.00
205.	WAQAS YOUSAF	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
206.	WAQAS YOUSAF	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
207.	ZOHIB HIDAYAT	Medical officer	RHC Kotjai	20,000.00
208.	ZOHIB HIDAYAT	Medical officer	RHC Kotjai	17,732.00
209.	ASSAD ULLAH	Medical officer	Tehsil Head Quarter Hospital Paharpur	50,000.00
210.	ASSAD ULLAH	Medical officer	Tehsil Head Quarter Hospital Paharpur	44,330.00
211.	SEEMA SHAHEEW	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
212.	SEEMA SHAHEEW	Medical officer	Tehsil Head Quarter Hospital	53,196.00

			Parova	
213.	DR. SADIA ASMAT	Medical officer	Tehsil Head Quarter Hospital Paharpur	1,287.00
214.	DR. SADIA ASMAT	Medical officer	Tehsil Head Quarter Hospital Paharpur	1,452.00
215.	MUHAMMAD IJAZ UL HAQ H9-97	Medical officer	MS DHQ(Women & Children) Hospital Kohat	60,000.00
216.	MUHAMMAD IJAZ UL HAQ H9-97	Medical officer	MS DHQ(Women & Children) Hospital Kohat	53,196.00
217.	MOHAMMAD IDREES	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
218.	MOHAMMAD IDREES	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
219.	DR. SAMEEULAH KHAN BHITTANI	Medical officer	MS District Head Quarter Hospital Tank	60,000.00
220.	DR. SAMEEULAH KHAN BHITTANI	Medical officer	MS District Head Quarter Hospital Tank	53,196.00
221.	SARA HAMEED	Medical officer	Tehsil Head Quarter Hospital Paharpur	20,000.00
222.	SARA HAMEED	Medical officer	Tehsil Head Quarter Hospital Paharpur	20,540.00
223.	SAIMA MUGHAL H9-84	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
224.	SAIMA MUGHAL H9-84	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
225.	DR. UBAID ULLAH	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
226.	DR. UBAID ULLAH	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
227.	MUHAMMAD BASIT	Medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
228.	MUHAMMAD BASIT	Medical officer	Tehsil Head Quarter Hospital Kulachi	53,196.00
229.	DR. FAHIM ULLAH KHAN	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
230.	DR. FAHIM ULLAH KHAN	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
231.	TAHIRA YASMEEN	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
232.	TAHIRA YASMEEN	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
233.	DR. IMRAN ULLAH	Blood bank officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
234.	DR. IMRAN ULLAH	Blood bank officer	Tehsil Head Quarter Hospital Kulachi	53,196.00
235.	KIRAN JAVED	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
236.	KIRAN JAVED	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
237.	DR.MUHAMMD FAHIMUL HSSAN	Medical officer	DHO DIK(DISPINCIRIES)	39,897.00
238.	DR.MUHAMMD FAHIMUL HSSAN	Medical officer	DHO DIK(DISPINCIRIES)	45,000.00

239.	DR. MUHAMMAD ASIM	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
240.	DR. MUHAMMAD ASIM	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
241.	FAROOQ ABDULLAH	Dental surgeon	Tehsil Head Quarter Hospital Panyala	20,000.00
242.	SAMI ULLAH 29/88 KHAN	Medical officer	RHC Kirishamozai	39,897.00
243.	SAMI ULLAH 29/88 KHAN	Medical officer	RHC Kirishamozai	45,000.00
244.	DR. SOHIALA BALOCH	Medical officer	RHC BandKori	35,000.00
245.	DR. SOHIALA BALOCH	Medical officer	RHC BandKori	31,031.00
246.	DURE NAYAB	Medical officer	RHC Kotjai	10,000.00
247.	DURE NAYAB	Medical officer	RHC Kotjai	8,866.00
248.	DAR ANEELA	Medical officer	RHC Kotjai	30,000.00
249.	DAR ANEELA	Medical officer	RHC Kotjai	26,598.00
250.	DR.HUMARIA BASHIR	Medical officer	Tehsil Head Quarter Hospital Paharpur	15,000.00
251.	DR.HUMARIA BASHIR	Medical officer	Tehsil Head Quarter Hospital Paharpur	13,299.00
252.	DR.MUHAMMAD JAWAD SALEEM V.29.P103	Medical officer	Tehsil Head Quarter Hospital Parova	10,000.00
253.	DR.MUHAMMAD JAWAD SALEEM V.29.P103	Medical officer	Tehsil Head Quarter Hospital Parova	8,866.00
254.	DR.HAFIZ MUHAMMAD MEHRAN GOHAR	Medical officer	DHO DIK(DISPINCIRIES)	10,000.00
255.	DR.HAFIZ MUHAMMAD MEHRAN GOHAR	Medical officer	DHO DIK(DISPINCIRIES)	8,866.00
256.	MUHAMMAD NADEEM TARIQ	Medical officer	Tehsil Head Quarter Hospital Paharpur	4,433.00
257.	MUHAMMAD NADEEM TARIQ	Medical officer	Tehsil Head Quarter Hospital Paharpur	5,000.00
258.	Dr. Zafer Ali Shah	Principal medical officer	Tehsil Head Quarter Hospital Panyala	40,000.00
259.	Dr. Zafer Ali Shah	Principal medical officer	Tehsil Head Quarter Hospital Panyala	106,272.00
260.	Dr. KhurshidAlam	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
261.	Dr. KhurshidAlam	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
262.	IKRAM ULLAH	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
263.	IKRAM ULLAH	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
264.	DR. TAJ MUHAMMAD	District specialist surgi	Tehsil Head Quarter Hospital Paharpur	60,000.00
265.	DR. TAJ MUHAMMAD	District specialist surgi	Tehsil Head Quarter Hospital Paharpur	64,212.00
Total				14,738,930.00

Annexure-2**Para 2.5.2.1****Detail showing loss due to non-deduction of HRA**

Name of Employee	Designation	Cost Center Description	Amount (Rs)
DR MUHAMMAD IQBAL	Principal medical officer	THQ Hospital Paharpur	60,000.00
DR MUHAMMAD IQBAL	Principal medical officer	THQ Hospital Paharpur	106,272.00
DR SAID MUHAMMAD	Principal medical officer	RHC Kotjai	60,000.00
DR SAID MUHAMMAD	Principal medical officer	RHC Kotjai	106,272.00
DR GOHAR ZAMAN	Principal medical officer	Civil Hospital SeraiNaurang Lakki	106,272.00
DR GOHAR ZAMAN	Principal medical officer	Civil Hospital SeraiNaurang Lakki	60,000.00
DR DARAZ KHAN	Principal medical officer	Civil Hospital Chowdhwan	60,000.00
ABDUL MALIK	Principal medical officer	Civil Hospital Daraban	60,000.00
ABDUL MALIK	Principal medical officer	Civil Hospital Daraban	106,272.00
SHABANA NASAIB	Medical officer	Civil Hospital Daraban	60,000.00
SHABANA NASAIB	Medical officer	Civil Hospital Daraban	53,196.00
MUHAMMAD YOUSUF	Medical officer	BHU Lar	60,000.00
MUHAMMAD YOUSUF	Medical officer	BHU Lar	53,196.00
DR DUR E AAB	Medical officer	Civil Hospital Chowdhwan	60,000.00
DR DUR E AAB	Medical officer	Civil Hospital Chowdhwan	53,196.00
DR. JAVERA TASKEEN	Medical officer	Civil Hospital Daraban	60,000.00
DR. JAVERA TASKEEN	Medical officer	Civil Hospital Daraban	53,196.00
TAHNYAT GUL	Medical officer	Civil Hospital Police Line	55,000.00
TAHNYAT GUL	Medical officer	Civil Hospital Police Line	48,763.00
MEMOONA SAEED	Medical officer	Civil Hospital Daraban	60,000.00
MEMOONA SAEED	Medical officer	Civil Hospital Daraban	53,196.00
SALEAH UD DIN	Medical officer	Civil Hospital Chowdhwan	50,000.00
SALEAH UD DIN	Medical officer	Civil Hospital Chowdhwan	44,330.00
DR MUHAMMAD YOUNAS KHAN1215	Medical superintendent	Tehsil Head Quarter Hospital Kulachi	60,000.00
DR ABDUR RASHID v- p	Principal medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00

DR ABDUR RASHID v- p	Principal medical officer	Tehsil Head Quarter Hospital Paharpur	106,272.00
SAKINA BIBI	Principal phctecnologis	RHC Kotjai	60,000.00
SAKINA BIBI	Principal phctecnologis	RHC Kotjai	53,196.00
DR SALIM JAVAID3	Deputy medical superinten	Tehsil Head Quarter Hospital Paharpur	69,720.00
DR SALIM JAVAID3	Deputy medical superinten	Tehsil Head Quarter Hospital Paharpur	60,000.00
MUHAMMAD NAEEM AKHTAR9414	Medical superintendent	Tehsil Head Quarter Hospital Panyala	106,272.00
MUHAMMAD NAEEM AKHTAR9414	Medical superintendent	Tehsil Head Quarter Hospital Panyala	60,000.00
DR.MUHAMMAD TAHIR SAEED	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
DR.MUHAMMAD TAHIR SAEED	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	106,272.00
MAHMOOD JAN BHITANI	Senior medical officer	DHO DIK(DISPINCIRIES)	60,000.00
MAHMOOD JAN BHITANI	Senior medical officer	DHO DIK(DISPINCIRIES)	106,272.00
DR MUHAMMAD ANAM7316	Medical superintendent	Tehsil Head Quarter Hospital Paharpur	60,000.00
DR MUHAMMAD ANAM7316	Medical superintendent	Tehsil Head Quarter Hospital Paharpur	106,272.00
DR MUHAMMAD ANSAR WASEEM	Principal medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
DR MUHAMMAD ANSAR WASEEM	Principal medical officer	Tehsil Head Quarter Hospital Panyala	106,272.00
DR ASIF FAROOQ	Medical officer	D.H.O D.I.K (ADMANISTRATION)	58,100.00
DR ASIF FAROOQ	Medical officer	D.H.O D.I.K (ADMANISTRATION)	50,000.00
ATIF FAHEEM	District specialist surgi	Tehsil Head Quarter Hospital Panyala	60,000.00
ATIF FAHEEM	District specialist surgi	Tehsil Head Quarter Hospital Panyala	69,720.00
DR MOHAMMAD NOMAN	Senior medical officer	DHO DIK(DISPINCIRIES)	60,000.00
DR MOHAMMAD NOMAN	Senior medical officer	DHO DIK(DISPINCIRIES)	69,720.00
DR TAHIR MANAN8715	Principal medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
DR TAHIR MANAN8715	Principal medical officer	Tehsil Head Quarter Hospital Parova	106,272.00
DR QAZI MUHAMMAD JAMIL2316	Principal medical officer	MS District Head Quarter Hospital Tank	88,560.00
DR QAZI MUHAMMAD JAMIL2316	Principal medical officer	MS District Head Quarter Hospital Tank	50,000.00
DR NAEEMA SAADIA 20/10	Principal medical	Tehsil Head Quarter Hospital	25,000.00

	officer	Kulachi	
DR NAEEMA SAADIA 20/10	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	44,280.00
DR ANEELA AZAM	Senior medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
DR ANEELA AZAM	Senior medical officer	Tehsil Head Quarter Hospital Kulachi	69,720.00
DR MUHAMMAD IQBAL6216	Principal medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00
DR MUHAMMAD IQBAL6216	Principal medical officer	Tehsil Head Quarter Hospital Paharpur	106,272.00
DR ARIF MAHMOOD	Principal medical officer	RHC Kirishamozai	60,000.00
DR ARIF MAHMOOD	Principal medical officer	RHC Kirishamozai	106,272.00
DR QAMAR IQBAL5616	Principal medical officer	Tehsil Head Quarter Hospital Parova	40,000.00
DR QAMAR IQBAL5616	Principal medical officer	Tehsil Head Quarter Hospital Parova	70,848.00
DR SHAH JEHAN MALIK7814	Medical superintendent	Tehsil Head Quarter Hospital Parova	106,272.00
DR SHAH JEHAN MALIK7814	Medical superintendent	Tehsil Head Quarter Hospital Parova	60,000.00
DR MUHAMMAD AJMAL KHAN	Senior medical officer	DHO DIK(DISPINCIRIES)	106,272.00
DR MUHAMMAD AJMAL KHAN	Senior medical officer	DHO DIK(DISPINCIRIES)	60,000.00
DR FARIDULLAH KHAN	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
DR SAID MUHAMMAD	Principal medical officer	RHC Kotjai	60,000.00
DR SAID MUHAMMAD	Principal medical officer	RHC Kotjai	106,272.00
DR HABIBUR REHMAN	Senior medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
DR HABIBUR REHMAN	Senior medical officer	Tehsil Head Quarter Hospital Parova	69,720.00
DR JAN DIL KHAN	Medical officer	Tehsil Head Quarter Hospital Parova	5,000.00
DR JAN DIL KHAN	Medical officer	Tehsil Head Quarter Hospital Parova	4,433.00
DR ABRAR HASSAN	Medical officer	BHU Zafarabad	60,000.00
DR GULAB KHAN	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	97,416.00
DR GULAB KHAN	Principal medical officer	Tehsil Head Quarter Hospital Kulachi	55,000.00
DR DARYAB WALI	Medical officer	District Health Officer (RHCs) Lakki Maw	60,000.00
DR DARYAB WALI	Medical officer	District Health Officer (RHCs) Lakki Maw	106,272.00

MOTIULLAH KHAN	Children specialist	DHO City Hospital Lakki Marwat	69,720.00
MOTIULLAH KHAN	Children specialist	DHO City Hospital Lakki Marwat	60,000.00
SHAZIA ZUBAIR	District specialist (gyne)	Tehsil Head Quarter Hospital Parova	60,000.00
SHAZIA ZUBAIR	District specialist (gyne)	Tehsil Head Quarter Hospital Parova	69,720.00
DR.MUJEEB REHMAN P-67/29	District health officer	District Health Officer Chitral	35,424.00
DR.MUJEEB REHMAN P-67/29	District health officer	District Health Officer Chitral	20,000.00
JAMAL UD DIN	Senior medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
JAMAL UD DIN	Senior medical officer	Tehsil Head Quarter Hospital Panyala	69,720.00
AKBAR JAN	District specialist child	Tehsil Head Quarter Hospital Panyala	60,000.00
AKBAR JAN	District specialist child	Tehsil Head Quarter Hospital Panyala	69,720.00
AMAN ULLAH	District specialist surgi	Tehsil Head Quarter Hospital Parova	60,000.00
AMAN ULLAH	District specialist surgi	Tehsil Head Quarter Hospital Parova	69,720.00
DR INAYAT ULLAH KHAN MIANKHEL	Senior medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
DR INAYAT ULLAH KHAN MIANKHEL	Senior medical officer	Tehsil Head Quarter Hospital Kulachi	69,720.00
ZAINUD DIN	Senior medical officer	Civil Hospital SeraiNaurang Lakki	69,720.00
ZAINUD DIN	Senior medical officer	Civil Hospital SeraiNaurang Lakki	60,000.00
SAMIA FIDOUS	District specialist	Tehsil Head Quarter Hospital Paharpur	60,000.00
SAMIA FIDOUS	District specialist	Tehsil Head Quarter Hospital Paharpur	106,272.00
MUHAMMAD ILYAS	Deputy medical superinten	Tehsil Head Quarter Hospital Parova	60,000.00
MUHAMMAD ILYAS	Deputy medical superinten	Tehsil Head Quarter Hospital Parova	106,272.00
HANIFULLAH	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
HAZRAT SHAH	Principal medical officer	MS District Head Quarter Hospital Tank	60,000.00
HAZRAT SHAH	Principal medical officer	MS District Head Quarter Hospital Tank	106,272.00
GHULAM QADIR	Children specialist	MS District Head Quarter Hospital Tank	60,000.00
GHULAM QADIR	Children specialist	MS District Head Quarter Hospital Tank	69,720.00
DR.ABDUL GHAFAR KHAN	Medical officer	Deputy District Health Officer,	35,000.00

DR.ABDUL GHAFAR KHAN	Medical officer	Deputy District Health Officer,	31,031.00
ABDUL MALIK	Principal medical officer	Civil Hospital Daraban	60,000.00
ABDUL MALIK	Principal medical officer	Civil Hospital Daraban	106,272.00
ATTA ULLAH	Coordinator	EDO HEALTH ADMINISTRATION	60,000.00
ATTA ULLAH	Coordinator	EDO HEALTH ADMINISTRATION	69,720.00
DR. SHAISTA PERVEEN 35 /26	District specialist (gyne)	Tehsil Head Quarter Hospital Panyala	69,720.00
DR. SHAISTA PERVEEN 35 /26	District specialist (gyne)	Tehsil Head Quarter Hospital Panyala	60,000.00
SHAFQUAT YOUNIS TONOLI	Senior medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
SHAFQUAT YOUNIS TONOLI	Senior medical officer	Tehsil Head Quarter Hospital Panyala	69,720.00
AFSHEEN GUL	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
AFSHEEN GUL	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
FAHAD NAWAZ KHAN	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
FAHAD NAWAZ KHAN	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
DR.OWAIS HAROON P-31/26	District specialist chest	MS District Head Quarter Hospital	60,000.00
DR.OWAIS HAROON P-31/26	District specialist chest	MS District Head Quarter Hospital	62,835.00
DR MUHAMMAD RIZWAN P-33/26	Medical officer	Tehsil Head Quarter Hospital Kulachi	40,000.00
DR MUHAMMAD RIZWAN P-33/26	Medical officer	Tehsil Head Quarter Hospital Kulachi	35,464.00
DR. SARA BIBI P-37/26	Medical officer	THEHSIL HEADQUARTER HOSPITL TAKHT BHAI	60,000.00
DR. SARA BIBI P-37/26	Medical officer	THEHSIL HEADQUARTER HOSPITL TAKHT BHAI	53,196.00
DR.MUHAMMAD NAEEM P-42/26	Medical officer	BHU Budh	25,000.00
DR.AFSHEEM BASHIR P-39/26	Medical officer	BHU Malana	60,000.00
DR.MUHAMMAD IRFAN AZIZ P-35/26	Coordinator	D.H.O D.I.K (ADMANISTRATION)	60,000.00
DR.MUHAMMAD IRFAN AZIZ P-35/26	Coordinator	D.H.O D.I.K (ADMANISTRATION)	53,196.00
ABIDA NAWAZ	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
ABIDA NAWAZ	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
SADIA AYUB	Medical officer	BHU Fateh	60,000.00
SADIA AYUB	Medical officer	BHU Fateh	53,196.00
WAJIJHA GUL	Medical officer	Tehsil Head Quarter Hospital	60,000.00

		Kulachi	
DR.SUMERA WAHEED	Medical officer	DHO DIK(DISPINCIRIES)	45,000.00
MUHAMMAD UMER HAMAD	District specialist urolo	MS District Head Quarter Hospital Tank	63,910.00
MUHAMMAD UMER HAMAD	District specialist urolo	MS District Head Quarter Hospital Tank	55,645.00
FAHEEM SIRAJ	Medical officer	Tehsil Head Quarter Hospital Panyala	15,484.00
FAHEEM SIRAJ	Medical officer	Tehsil Head Quarter Hospital Panyala	13,728.00
NOMAN KHALID	Medical officer	Tehsil Head Quarter Hospital Parova	48,763.00
NOMAN KHALID	Medical officer	Tehsil Head Quarter Hospital Parova	55,000.00
HIRA JABBAR	Medical officer	BHU DarabanKhurd	60,000.00
HIRA JABBAR	Medical officer	BHU DarabanKhurd	53,196.00
UMME AIMAN	Medical officer	Tehsil Head Quarter Hospital Parova	20,000.00
UMME AIMAN	Medical officer	Tehsil Head Quarter Hospital Parova	17,732.00
MUHAMMAD AAMIR NAWAZ KHAN	Medical officer	District Health Officer (BHUs)	60,000.00
MUHAMMAD AAMIR NAWAZ KHAN	Medical officer	District Health Officer (BHUs)	53,196.00
KIRAN NAWAZ	Medical officer	BHU Gomal University	60,000.00
KIRAN NAWAZ	Medical officer	BHU Gomal University	53,196.00
SOHAILA HAYAT	Dental surgeon	Tehsil Head Quarter Hospital Kulachi	60,000.00
SOHAILA HAYAT	Dental surgeon	Tehsil Head Quarter Hospital Kulachi	53,196.00
DR JAMIL AHMAD	District specialist	Tehsil Head Quarter Hospital Panyala	50,000.00
ABID HUSSAIN	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
ABID HUSSAIN	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
DR. MUSSARAT SHAHEEN	District specialist (gyne)	Tehsil Head Quarter Hospital Paharpur	60,000.00
DR. MUSSARAT SHAHEEN	District specialist (gyne)	Tehsil Head Quarter Hospital Paharpur	69,720.00
MARIA MALIK	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
MARIA MALIK	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
AHMAR SHUAIB BALACH	Medical officer	BHU Shorkot	23,167.00
AHMAR SHUAIB BALACH	Medical officer	BHU Shorkot	17,732.00
DR JAVARIA IQBAL	Medical officer	BHU Budhani	60,000.00
DR JAVARIA IQBAL	Medical officer	BHU Budhani	53,196.00

ADEELA HINA	Medical officer	BHU Sagu	60,000.00
ADEELA HINA	Medical officer	BHU Sagu	53,196.00
Dr MUHAMMAD SHOAIB KHAN	Medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00
Dr MUHAMMAD SHOAIB KHAN	Medical officer	Tehsil Head Quarter Hospital Paharpur	53,196.00
MALIK HASHMAT ULLAH	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
MALIK HASHMAT ULLAH	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
MUHAMMAD YASIR	Medical officer	Tehsil Head Quarter Hospital Panyala	48,763.00
MUHAMMAD YASIR	Medical officer	Tehsil Head Quarter Hospital Panyala	55,000.00
NIALA HAYAT	Medical officer	DHO (TYPE D HOSPITAL)	48,167.00
NIALA HAYAT	Medical officer	DHO (TYPE D HOSPITAL)	51,571.00
DR SAMI ULLAH	Medical officer	D.H.O (SANITATION)D.I.KHAN.	60,000.00
DR SAMI ULLAH	Medical officer	D.H.O (SANITATION)D.I.KHAN.	53,196.00
MAJID SALIM	Medical officer	BHU Gara Mat	60,000.00
MAJID SALIM	Medical officer	BHU Gara Mat	53,196.00
DR NASEEM BEGUM	Medical officer	MS Cat - D Hospital, AmaKhel Tank	55,000.00
DR NASEEM BEGUM	Medical officer	MS Cat - D Hospital, AmaKhel Tank	48,763.00
MUHAMMAD YOUSUF	Medical officer	BHU Lar	60,000.00
MUHAMMAD YOUSUF	Medical officer	BHU Lar	53,196.00
DRMUHAMMAD JUNAID SHAH	Medical officer	DHO DIK(DISPINCIRIES)	22,165.00
DRMUHAMMAD JUNAID SHAH	Medical officer	DHO DIK(DISPINCIRIES)	25,000.00
AMARA KHAN	Dental surgeon	Tehsil Head Quarter Hospital Paharpur	60,000.00
AMARA KHAN	Dental surgeon	Tehsil Head Quarter Hospital Paharpur	53,196.00
KHALIQ NOOR	Medical officer	Tehsil Head Quarter Hospital Paharpur	50,000.00
KHALIQ NOOR	Medical officer	Tehsil Head Quarter Hospital Paharpur	53,196.00
HAFSA HABIB	Medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00
HAFSA HABIB	Medical officer	Tehsil Head Quarter Hospital Paharpur	53,196.00
SHOAIB AHMAD	Medical officer	Tehsil Head Quarter Hospital Panyala	35,000.00
SHOAIB AHMAD	Medical officer	Tehsil Head Quarter Hospital	31,031.00

		Panyala	
DR. ARIFA SABAHT	Medical officer	DHO (TYPE D HOSPITAL)	48,763.00
DR. ARIFA SABAHT	Medical officer	DISTRICT HEALTH OFFICER(TYPE D HOSPITAL)	55,000.00
DR.ZUBAIR UR REHMAN KHAN	Medical officer	BHU Ramak	26,598.00
DR.ZUBAIR UR REHMAN KHAN	Medical officer	BHU Ramak	30,000.00
DR. AYESHA SALEEM	Medical officer	Tehsil Head Quarter Hospital Parova	50,000.00
DR. AYESHA SALEEM	Medical officer	Tehsil Head Quarter Hospital Parova	44,330.00
DR. SHOAIB KHAN	Medical officer	Tehsil Head Quarter Hospital Paharpur	60,000.00
DR. SHOAIB KHAN	Medical officer	Tehsil Head Quarter Hospital Paharpur	53,196.00
DR. AYESHA NABEELA	Medical officer	RHC BandKori	60,000.00
DR. AYESHA NABEELA	Medical officer	RHC BandKori	53,196.00
DR. SARAH REHMAN	Medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
DR. SARAH REHMAN	Medical officer	Tehsil Head Quarter Hospital Kulachi	53,196.00
DR. SEEMAB KOMAL	Medical officer	RHC BandKori	60,000.00
DR. SEEMAB KOMAL	Medical officer	RHC BandKori	53,196.00
ZAINAB KHALID	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
ZAINAB KHALID	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
DR. SADIA NIAZ	Medical officer	RHC Kotjai	60,000.00
DR. SADIA NIAZ	Medical officer	RHC Kotjai	53,196.00
WAQAS YOUSAF	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
WAQAS YOUSAF	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
ZOHIB HIDAYAT	Medical officer	RHC Kotjai	20,000.00
ZOHIB HIDAYAT	Medical officer	RHC Kotjai	17,732.00
ASSAD ULLAH	Medical officer	Tehsil Head Quarter Hospital Paharpur	50,000.00
ASSAD ULLAH	Medical officer	Tehsil Head Quarter Hospital Paharpur	44,330.00
SEEMA SHAHEEW	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
SEEMA SHAHEEW	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
DR. SADIA ASMAT	Medical officer	Tehsil Head Quarter Hospital Paharpur	1,287.00

DR. SADIA ASMAT	Medical officer	Tehsil Head Quarter Hospital Paharpur	1,452.00
MUHAMMAD IJAZ UL HAQ H9-97	Medical officer	MS DHQ(Women & Children) Hospital Kohat	60,000.00
MUHAMMAD IJAZ UL HAQ H9-97	Medical officer	MS DHQ(Women & Children) Hospital Kohat	53,196.00
MOHAMMAD IDREES	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
MOHAMMAD IDREES	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
DR. SAMEEULAH KHAN BHITTANI	Medical officer	MS District Head Quarter Hospital Tank	60,000.00
DR. SAMEEULAH KHAN BHITTANI	Medical officer	MS District Head Quarter Hospital Tank	53,196.00
SARA HAMEED	Medical officer	Tehsil Head Quarter Hospital Paharpur	20,000.00
SARA HAMEED	Medical officer	Tehsil Head Quarter Hospital Paharpur	20,540.00
SAIMA MUGHAL H9-84	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
SAIMA MUGHAL H9-84	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
DR. UBAID ULLAH	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
DR. UBAID ULLAH	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
MUHAMMAD BASIT	Medical officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
MUHAMMAD BASIT	Medical officer	Tehsil Head Quarter Hospital Kulachi	53,196.00
DR. FAHIM ULLAH KHAN	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
DR. FAHIM ULLAH KHAN	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
TAHIRA YASMEEN	Medical officer	DHO DIK(DISPINCIRIES)	60,000.00
TAHIRA YASMEEN	Medical officer	DHO DIK(DISPINCIRIES)	53,196.00
DR. IMRAN ULLAH	Blood bank officer	Tehsil Head Quarter Hospital Kulachi	60,000.00
DR. IMRAN ULLAH	Blood bank officer	Tehsil Head Quarter Hospital Kulachi	53,196.00
KIRAN JAVED	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
KIRAN JAVED	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
DR.MUHAMMD FAHIMUL HSSAN	Medical officer	DHO DIK(DISPINCIRIES)	39,897.00
DR.MUHAMMD FAHIMUL HSSAN	Medical officer	DHO DIK(DISPINCIRIES)	45,000.00
DR. MUHAMMAD ASIM	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
DR. MUHAMMAD ASIM	Medical officer	Tehsil Head Quarter Hospital	53,196.00

		Panyala	
FAROOQ ABDULLAH	Dental surgeon	Tehsil Head Quarter Hospital Panyala	20,000.00
SAMI ULLAH 29/88 KHAN	Medical officer	RHC Kirishamozai	39,897.00
SAMI ULLAH 29/88 KHAN	Medical officer	RHC Kirishamozai	45,000.00
DR. SOHIALA BALOCH	Medical officer	RHC BandKori	35,000.00
DR. SOHIALA BALOCH	Medical officer	RHC BandKori	31,031.00
DURE NAYAB	Medical officer	RHC Kotjai	10,000.00
DURE NAYAB	Medical officer	RHC Kotjai	8,866.00
DAR ANEELA	Medical officer	RHC Kotjai	30,000.00
DAR ANEELA	Medical officer	RHC Kotjai	26,598.00
DR.HUMARIA BASHIR	Medical officer	Tehsil Head Quarter Hospital Paharpur	15,000.00
DR.HUMARIA BASHIR	Medical officer	Tehsil Head Quarter Hospital Paharpur	13,299.00
DR.MUHAMMAD JAWAD SALEEM V.29.P103	Medical officer	Tehsil Head Quarter Hospital Parova	10,000.00
DR.MUHAMMAD JAWAD SALEEM V.29.P103	Medical officer	Tehsil Head Quarter Hospital Parova	8,866.00
DR.HAFIZ MUHAMMAD MEHRAN GOHAR	Medical officer	DHO DIK(DISPINCIRIES)	10,000.00
DR.HAFIZ MUHAMMAD MEHRAN GOHAR	Medical officer	DHO DIK(DISPINCIRIES)	8,866.00
MUHAMMAD NADEEM TARIQ	Medical officer	Tehsil Head Quarter Hospital Paharpur	4,433.00
MUHAMMAD NADEEM TARIQ	Medical officer	Tehsil Head Quarter Hospital Paharpur	5,000.00
Dr. Zafer Ali Shah	Principal medical officer	Tehsil Head Quarter Hospital Panyala	40,000.00
Dr. Zafer Ali Shah	Principal medical officer	Tehsil Head Quarter Hospital Panyala	106,272.00
Dr. KhurshidAlam	Medical officer	Tehsil Head Quarter Hospital Panyala	60,000.00
Dr. KhurshidAlam	Medical officer	Tehsil Head Quarter Hospital Panyala	53,196.00
IKRAM ULLAH	Medical officer	Tehsil Head Quarter Hospital Parova	60,000.00
IKRAM ULLAH	Medical officer	Tehsil Head Quarter Hospital Parova	53,196.00
DR. TAJ MUHAMMAD	District specialist surgi	Tehsil Head Quarter Hospital Paharpur	60,000.00
DR. TAJ MUHAMMAD	District specialist surgi	Tehsil Head Quarter Hospital Paharpur	64,212.00
Total			14,738,930.00

Annexure-3
Para 2.5.2.2

Detail showing illegal appointment of Patwaris

S No.	Name of Patwari	Personal No.	Payment up to 30-6-2020 (Rs.)
1.	Muhammad Kamran S/O Muhammad Ramzan R/O Paharpur.	919319	129,470
2.	Muhammad Pervez S/O Ghulam Akbar R/O GomalKalan	919056	129,470
3.	Shahid-Ur-Rehman S/O Muhammad Younas R/O Zafarabad.	919050	129,470
4.	Khan Zaman S/O Ashiq Khan R/O GaraBakhsha.	919052	129,470
5.	Muhammad Awais S/O Muhammad Ramzan R/O Kurai.	919055	129,470
6.	Muhammad Yaqoob S/O Muhammad Ramzan R/O GomalKalan.	919053	129,470
7.	Khalil Ahmad S/O Haji Khan R/O MandhraSadan.	727570	411,540
8.	KashifTanveer S/O Nazeer Ahmad R/O Din Pur.	694756	405,084
9.	Muhammad Ramzan S/O Muhammad Hashim R/O KotlaSaidan	919054	129,470
Total			1,722,914

Annexure-4
Para 2.5.2.4

Detail showing non supply of Medicines

S.No	Name of Firm	Name of Medicine	Amount Paid (Rs.)
1	Al Hamd Enterprises	IV Cannula	397,000
2	Al Mayar Traders	Dettol 1litre	539,500
3	Al Hamd Enterprises	IV Cannula	397,000
4	stanleyPharma	Sypanacid	668,150
5	funk Pharma	syp iron polymaltose	668,135
6	heal Pharma	safelyte sachet	668,156
7	Sami Pharma	Dicloran tab	285,000
8	Sami pharma	Grasil 500mg inj	960,000
9	Sami pharma	Mofest 400mg tab	255,000
Total			4,837,941

Detail showing non-supply of Equipments& Machinery

S #	Name of Equipment	Name of Firm	Cheque No. &Date	Amount (Rs.)
1	Suction machine D-50 UK Made	AlamMedix	21-6-2020	2,143,000
2	Oxygen concentrator	Electro med	21-6-2020	577,500
3	Infant warmer	Electromed	21-6-2020	1,905,000
4	Ecg machine 3 channel	Friends traders	21-6-2020	1,363,700
5	Bed with side table & over bed table	Thankful agencies	21-6-2020	5,499,999
6	Wheel chair	Thank fuil agencies	21-6-2020	39,000
7	Delivery table	Ideal business products	19-6-2020	350,000
8	Vacuum suction with trolley	Ideal business products	19-6-2020	870,000
9	Drip stands	Mirzaniaz and sons	19-6-2020	360,000
10	Couch for ultrasound	Mirzaniazmohd	19-6-2020	176,400
11	Normal delivery set	Paradise export co	19-6-2020	192,000
12	D&c set	Paradise export co	19-6-2020	192,000
13	Nabulizerfazziniitaly	Quintex medicals	20-6-2020	74,880
14	3 part analyzersiemens	Hoorapharma	21-6-2020	1,500,000
Total				15,243,479

Annexure-5**Para 2.5.4.3****Statement showing detail of Arrears against Occupants residing in Bachelor Suits**

Suit No.	Name of Occupant	Designation/Department	Date of Allotment	Amount of Arrears (Rs.)
1	Raja Muhammad Shoaib Khan	CJ-VIII	8-10-2012	658,000
	Muzammal Shah-Khttak	ASJ-II	06-1-2011	42,000
2	Dr.GoharZaman	Medical Officer DHQ Hospital, D.I.Khan.	1-4-2012	350,000
	Waqar Khan	Constable Excise & Taxation Department	22-2-2017	378,000
3	Syed Israr Ali Shah	CJ-III	30-4-2012	588,000
	AlamZaib Khan	CJ-VI	20-12-2016	
4	Sana Ullah	Lecturer Gomal University, D.I.Khan	27-7-2009	230,000
	IlyasPerviz	Labour Inspector	26-5-2017	791,000
5	Sirajbibi	G.G.P.S, Wanda Khan Muhammad	29-4-2006	791,000
6	KalsoonManan	Liab. GGDC No.2, D.I.Khan.	16-2-2009	686,000
7	W/O Bhawal Khan	DSP Deceased	1-4-2012	686,000
8	UbaidUllah	CJ-VII	14-12-2012	441,000
	Shah Faisal	CJ-VI	23-11-2010	40,000
9	GhulamIshaq	State Bank of Pakistan	25-4-2016	511,000
	FatehUllah	PST, GPS, Hanif Town	25-4-2018	175,000
10	Syed Munawar Ali Shah	SST GMS, JehanKhani	04-3-2014 08-8-2006	140,000
	Muhammad Iqbal	PET, GHS, DarabanKalan	02-2-2009	161,000
	IkarmUllah	PST, GPS, ChahBaryWala	20-01-2016	266,000
	Amjad Khan	Deputy Attorney	03-12-2019	42,000
11	AsgharWazir	ETO, D.I.Khan		42,000
	Fahad Ahmad	CJ-VII	14-2-2011	112,000
	MuhammadJehanzeb	Senior PubkicProcecutter	21-8-2013	581,000
12	Muhammad Bilal	IB Inspector	15-7-2003	427,000
	Perveen Begum	DEO(F), D.I.Khan.	5-5-2017	21,000
	MisRifat	SPTC, GPS, Sherazi.	29-8-2017	210,000
13	MisMunawar Sultana	GGHS, DrabanKalan	3.1.2009	686,000
14	MisAdeela Bashir	CT Education Deaprtment	18-8-2009	686,000

15	Bibi Noor Jahan	Dia Health Department	4-5-2016	273,000
	Liaqat Ali	SDEO, D.I.Khan.	26-5-2014	168,000
	Muhammad Furqan	AT Education	14-12-2009	175,000
16	Mst. MusaratShaheen Charge Nurse	Mufti Mehmood Teaching Hospital, D.I.Khan.	23-2-2008	686,000
17	RabiaDilshad	DM GGMS, No.3, D.I.Khan	14-7-2007	686,000
18	Dr.KiramatUllh	MO, DHQ Hospital, D.I.Khan	14-12-2007	497,000
	Muhammad smail	SS GHSS, KachiPand Khan	27-3-2017	273,000
19	Ambereen Begum	W/O Dr.Nai,atUllah	14-7-2008	581,000
20	TnveerUsman	Judicial Magisterate-2	20-12-2013 14-12-2012	441,000
21	ShahidaParveen	SDEO (F), Parova	15-7-2016	686,000
22	Prof. WaliUllah	Lacrerer D.C.No.1, D.I.Khan,	31-12-2013	546,000
	Arshid Khan Afridi	CJ-II	31-10-2018	28,000
Total				12,324,000

Annexure-6
Para 4.5.1.1

Detail showing Overpayment-Rs 1.437 Million

Const: of street place	Item of work	cost allowed as per work order	Payment	Overpayment
Raknow	Earth filling	161,930	397,449	235,519
	Shingle Mix	90271	121142	30,871
	Eracting& Removing	40820	48751	7,931
	RCC Pipe	0	11619	11,619
Jhoke Kat Tahir	Earth filling	66,394	162,523	96,129
Bachri	Earth filling	66,394	125,962	59,568
	Shingle Mix	36100	54476	18,376
	pcc 1.4.8	249527	285183	35,656
Kulachi	Earth filling	64688	82282	17,594
	pcc 1.4.8	243105	316757	73,652
Gara Hayat	Earth filling	58044	82995	24,951
	Shingle Mix	31569	47667	16,098
	pcc 1.2.4	298724	310595	11,871
Roda	Earth filling	42040	89919	47,879
	Shingle Mix	26819	40857	14,038
	pcc 1.4.8	185365	213887	28,522
	Eracting& Removing	12129	13995	1,866
Khuty	Earth filling	168831	710121	541,290
	Shingle Mix	91814	252781	160,967
	Form Work	41521	44882	3,361
				1,437,758

Annexure-7
Para 3.5.3.2

Detail showing of Income Tax paid to Income Tax Department

S.No.	Cheque No. & date	Amount (Rs.)
1	No. A 498495 dated 26.06.2020	35,575
2	No. A 498477 dated 28.01.2020	356,772
3	No. 36831196 dated 16.01.2020	173,102
4	No. 36831197 dated 16.01.2020	18,177
5	No. A 498470 dated 18.12.2019	328,854
6	No. 36831190 dated 23.12.2019	45,062
7	No. 36831191 dated 23.12.2019	9,373
8	No. 24280444 dated 27.11.2019	513,568
9	No. 24280445 dated 27.11.2019	97,916
10	No. 24280446 dated 27.11.2019	93,835
11	No. 36723391 dated 27.09.2019	96,031
12	No. 36723392 dated 27.09.2019	1,022,338
13	No. A 498458 dated 12.09.2019	738,635
14	No. A 498461 dated 27.09.2019	457,968
Total		3,987,206

Annexure-8
Para 3.5.3.7

Detail showing of Income Tax deducted by the Banks during 2019-20

S.No	Month	BOK D.I.K	HBL Paroa	NBP PAROA	BOK IBB D.I.K	Total deduction (Rs)
1	07/2019	89,945	12,200	237,123	19,510	358,778
2	08/2019	0	23,564	5,188	23,458	52,210
3	09/2019	2,750	16,815	3,115	0	22,680
4	10/2019	0	8,971	2,413	23,159	34,543
5	11/2019	0	7,318	6,362	24,087	37,767
6	12/2019	0	46,693	10,444	23,403	80,540
7	01/2020	24,266	35	460,035	0	484,336
8	02/2020	0	0	8,214	20,562	28,776
9	03/2020	0	5,248	10,704	16,340	32,292
10	04/2020	0	5,215	6,807	26,086	38,108
11	05/2020	0	35	18,699	16,436	35,170
12	06/2020	0	11,734	7,901	16,909	36,544
Total		116,961	137,828	777,005	209,950	1,241,744

