



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT LAKKI MARWAT**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
ADP	Annual Development Program
AGP	Auditor General Of Pakistan
APPM	Accounting Policies and Procedures Manual
AIR	Audit and Inspection Report
AG	Accountant General
BHUs	Basic Health Units
CMD	Chief Minister Directive
CPWA Code	Central Public Works Accounts Code
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DG	Director General
DEO	District Education Officer
DHO	District Health Officer
DO	District Officer
DRAP	Drug Regularity Authority of Pakistan
GHSS	Government Higher Secondary School
INTOSAI	International Organization of Supreme Audit Institutions
LGA	Local Government Act
E& SE	Elementary & Secondary Education
FTR	Federal Treasury Rules
KPPPRA	Khyber Pakhtunkhwa Public Procurement Rules Authority
LCB	Local Council Board
LGE & RDD	Local Government, Election & Rural Development Department
MCC	Medicine Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

PLS	Profit & Loss Sharing
PTC	Parents Teachers Council
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TAC	Tehsil Accounts Committee
TS	Technical Sanction

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 in District Lakki Marwat 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 systematic 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. 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 the observations included in this report were finalized in the light of written replies of the departments whereas in most of the cases departments did not submit written replies till finalization of this report. DAC 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, (amended in 2019) for lying 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 Government in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Bannu on the behalf of DG Audit District Government Khyber Pakhtunkhwa was carried out the audit of Local Government of two district namely Bannu and Lakki Marwat.

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 Lakki Marwat consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019). Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 109 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 four Tehsils administrations in district Lakki Marwat. The third tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer (Administrator) for these councils. There are 96 VCs/NCs in district.

a. Scope of audit

This office is mandated to conduct audit 109 formations working under 04 PAOs. Total expenditure and receipts of these formations were Rs 5914.076million and Rs. 263.316 million respectively for financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 10 formations of 04 PAOs having a total expenditure of Rs

2184.342million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 36.934% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 03 formations of 03 PAOs (3 TMAs) having a total receipt of Rs263.316million for the financial year 2019-20. In terms of percentage, the audit coverage is 100 % of auditable receipts.

In addition to this compliance audit report, Directorate of District Audit, conducted Financial Attest audit, 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 978.059million was pointed in this report. No recovery was affected till finalization of this report.

c. Audit Methodology

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

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

d. Audit Impact

As a result of audit no substantial impact was noticed as the management did not convened the DAC meeting. The department failed to implement corrective masseurs in shape of financial management and to establish effective internal control systems. 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 LGA 2013.

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

f. Key Audit Findings of the Report

- i. Non compilation/Consolidation of Accounts of Local Governments-Rs. 338.917 million¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to venders - Rs 79.794 million²
- iii. Unverified payments on account of arrears of pay and allowances-Rs167.314million³
- iv. Irregularities were noticed in 19 cases amounting to Rs. 333.957 million.⁴
- v. Others, including cases of accidents, negligence etc. were noticed in 24 cases amounting to Rs. 932.392million⁵

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

¹ Para 1.2.1

² Para 1.2.2

³ Para 1.2.3

⁴ Para 2.5.1.1 to 2.5.1.13 and 3.5.1.1 to 3.5.1.6

⁵ Para 2.5.2.1 to 2.5.2.8 and 3.5.2.1 to 3.5.2.16

g. Recommendations

- i. TMA's accounts need to be consolidated at DAO
- ii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulation in spending the public money.
- iii. Action may be taken against those responsible for not producing record before audit.
- iv. Department need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value of money is obtained from public spending.
- v. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- vi. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.

CHAPTER-1

Public Financial Management

1.1 Sectoral 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 Lakki Marwat 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 Lakki Marwat, Funds amounting to Rs. 6066.033million were allocated to 109 formations working under 04 PAOs. Out of which, expenditure of 5914.074million was made resulting into saving of Rs. 151.959million. Receipts of Rs. 263.316 million were collected through these formations (TMAs) during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 10 formations of 04 PAOs having a total expenditure of Rs. 2184.342 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 36.934% 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, Lakki Marwat did not reflect Rs. 338.917 million into the consolidated financial statement of Local Government, Lakki Marwat. Similarly, the development expenditure of Rs. 154.467 million was presented under operating expenses, whereas, this should have been presented under the head “Physical Assets and Civil Works”.

District Government, Lakki Marwat was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019). The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013(amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Lakki Marwat as required under section 18 of LGA 2013. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Lakki Marwat 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(amended in 2019), as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013(amended in 2019).

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors in District Lakki Marwat like other districts. Statistics show that there are 857 primary, 100 middle, 84 secondary and 16 higher secondary schools in District Lakki Marwat. The estimated Teacher Student Ratio is 1:37 at primary, 1:13 at middle, 1:19 at secondary and 1:18 at the level of higher secondary schools. District Lakki

Marwat literacy rate is 35.13% the Gross Enrollment Rate (GER) is 54%, and the Net Enrollment Rate (NER) is 42% at the primary level.

District Education Offices in Lakki Marwat were given target of enrolment of 132,000 children for current year against which 126,067 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 78,949 and 47,118 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 87% & 52% respectively. Furthermore, 90% schools in district Lakki Marwat were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were only 70% against the assigned targets.

Health

Health is another important sector of District Lakki Marwat with a total of 50 health facilities spread across the district, among which 08 are urban while the rest are rural based. Their further break-up is 27 BHUs, 10 CDs, 5 MCHs, 3 HOSP and 5 RHC with the total catchment area population of approximately 876,200 as per survey carried out by Health department in 2016.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field based Data Collection Assistants and District Monitoring Officers. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 4,235 babies were born with 1,266 and 2,969 in primary and secondary health facilities respectively. Out of them, 23 infant and 01 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 55,388 lab tests, 18,306 X-rays/ultrasounds and 2,815 ECGs were done in both primary and secondary health facilities in district Lakki Marwat. Figures of immunization from EPI register were also very impressive as 9,439 pregnant women received TT-2 vaccines, 8,885 kids under

12 months received full immunization, 28,224 children under 12 months received 1st measles vaccines and 14,139 kids under 12 received 3rd pentavalent vaccine. 15,941 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 is one Welfare Home for orphans/ beggars in district Lakki Marwat with the objective to rehabilitate them by imparting vocational training. During last year, 46 orphan/ baggers had benefited from this facility. Rehabilitation center for drug addicts has 8 beds and it had treated 53 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 Lakki Marwat did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013(amended in 2019). The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Tehsil Account Officers were not appointed in TMAs. The accounts of receipt and

expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Lakki Marwat with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by Tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.

1.2 AUDIT PARAS

1.2.1 Non compilation/Consolidation of Accounts of Local Governments–Rs. 318.809 million

According to section 36(3) of Local Government Act 2013, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments in the district separately for receipts from the government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

During certification audit of the accounts of the DAO Lakki Marwat for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 318.809 million and Rs. 183.785 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 Govt Act 2013 by Local Government in District Lakki Marwat 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.

Para stands till correction of these omissions.

Necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

1.2.2 Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs 79.794 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 Accounts Officer Lakki Marwat, paid Rs 79,794,000 to various DDOs instead of issuance of 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- Rs167.314million

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 Lakki Marwat for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs167,314,000 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, Cooperative Society and 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

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	10	02	623.137	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

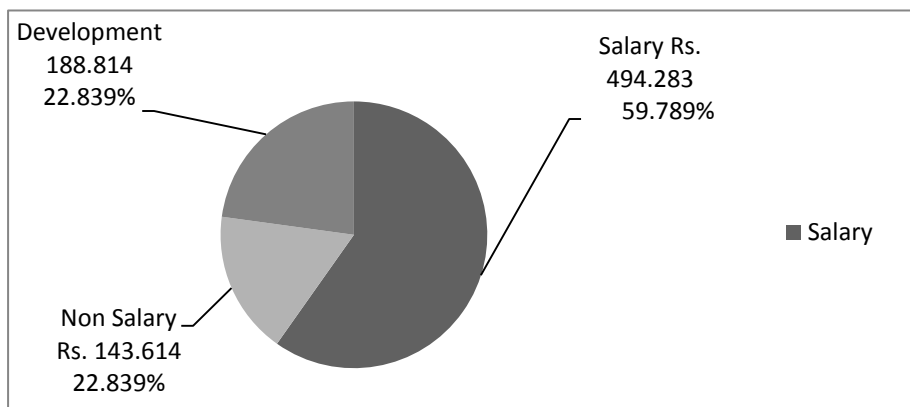
(Rs. in Million)

District Government Lakki Marwat				
2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	776.505	494.283	-282.222	(36.34)
Non-salary	194.452	143.614	-50.838	(26.144)
Developmental (A/C-IV)	192.838	188.814	-04.024	(2.086)
Total	1163.795	826.711	--337.084	(28.964)
Receipts	0	0	0	0

The savings of Rs. 337.084 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 Rs. 983.178 million were raised in this audit report. This amount also includes recoverable of Rs. 901.078 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. in million)
1	Irregularities	
A	HR/Employees related irregularities	27.607
B	Procurement related irregularities	66.198
C	Management of Accounts with Commercial Banks	152.002
2	Others, including cases of accidents, negligence etc.	737.371
	Total	983.178

2.4 Comments on the status of compliance with District Accounts Committee

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/Employee related irregularities

2.5.1.1 Doubtful payment on account of damages /death compensation –Rs. 15.190 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.

The Committee will meet at least once in a month to consider the house damaged cases for grant of Compensation. The committee will ensure that the joint team of Revenue, C&W and Irrigation has properly visited each of the house damaged case and has submitted its report along with photographic/video for consideration of Committee. Tehsildar has to personally visit the damaged houses on random basis and has to submit his written report to the committee based on credible means of verification (MOVs).

Deputy Commissioner, Lakki Marwat shown paid Rs 15,190,000 on account of death compensation to legal heirs of peoples which were died due to flood, Gas leakage and Electricity short circuit and compensation of flood affectees as per detail given below:

Sr. No.	Tehsil	Cheque No	Date	Amount
1	Lakki Marwat	00710800	06.08.2019	4,060,000
2	Lakki Marwat	00710801	06.08.2019	2,100,000
3	Serai Nourang	00710802	06.08.2019	900,000
4	Lakki Marwat	00710804	14.01.2020	300,000
5	Lakki Marwat	00710805	14.01.2020	520,000
6	Lakki Marwat	00710806	14.01.2020	150,000
7	Lakki Marwat	00710810	03.02.2020	3,110,000
8	Lakki Marwat	00710812	03.02.2020	2,020,000
9	Serai Nourang	00710811	03.02.2020	830,000
10	Serai Nourang	00710813	03.02.2020	1,200,000
Total				15,190,000

Audit observed that:-

1. Payment was made to Tehsildar without the verification of joint committee consisting of local government school teacher, the concerned Halqa Patwari, local Imam-e-Masjid and Member Provincial Assembly or his representatives duly endorsed by Tehsildar and attested by Deputy Commissioner and the Committee notified under chairmanship of the DC for the purpose of making assessment of the damaged houses as required under the TORs.
2. The TORs on the subject were also not followed in letter and spirit.
3. No authentic acknowledgment from the recipients was found available on the record.
4. No CNIC was found on the record.
5. Detail of legal heirs duly verified by Halqa Patwari and Tehsildar concerned was not available on record.

Doubt full payment was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.07.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-24

2.5.1.2 Non Credit of recovered amount to Provincial Government of Rs5.607 million

According to Guideline No (C-ii) of Government of Khyber Pakhtunkhwa Finance Department letter No. BO.I/FD/5-20/2019-20/release policy dated: 01.07.2019, Funds for salary component is to be provided by the provincial

government on monthly installment basis subject to adjustment of balance available from previous months. According to the Accountant General of Khyber Pakhtunkhwa Peshawar letter No Book I (P) Income Tax /2017-18/1155 dated 17.4.2018, directed to all DCAs/DAOs to transfer all the mandatory deduction from salaries of District Government Employees and contractors/ suppliers on account of various heads, may properly be accounted for/ transfer to the provincial account-I under relevant heads.

Receipt and expenditure record of salary component of the District Government Lakki Marwat for the year 2019-20 revealed that an amount of Rs 5,607,300 (detail attached) was recovered as recovery of miscellaneous overpayment from different employees of district government Lakki Marwat during the year. The amount was required to be surrendered / credited to the provincial government which action was not taken.

Un-authorized retention of recovered amount of overpayment in the district account-IV causing loss to the provincial treasury. The district finance department did not surrender / adjust the unspent savings of salary fund at the close of financial year 2019-20 with the provincial government.

Non-credit was incurred due to weak internal controls and negligence of management.

When reported in July 2020, the management stated that the matter will be taken up with DAO Lakki Marwat for adjustment. The reply is not tenable as no documentary evidence was provided in support of the reply.

Request for convening the DAC meeting was made on 14.07.2020 which could not be convened till finalization of this report.

Audit recommends to credit the amount to the provincial treasury by debiting the amount to the district Account-IV.

AIR 2019-20 Para-04

2.5.1.3 Irregular payment of Salaries of Junior Clerk in excess of Sanctioned strength – Rs 4.00 million

The Government of Khyber Pakhtunkhwa District Government Lakki Marwat reflects the numbers of sanctioned posts of each category of each establishment in Budget Book.

Deputy Commissioner Lakki Marwat spent Rs 10,073,279 on account of Salaries of 18 Junior Clerks during 2019-20 as per detailed given below:

Sr. No.	Personal No.	Name of Employee	Job Title
1	181540	WALI MOHAMMAD	Junior Clerk
2	294523	MOHAMMAD YUNAS KHAN	-do-
3	294926	SHAIK NAWAZ KHAN	-do-
4	294993	GUL MUHAMMAD KHAN	-do-
5	295213	NIAMATULLAH KHAN	-do-
6	295359	KHALIL NAWAZ KHAN	-do-
7	296251	ABDUSSATTAR KHAN	-do-
8	296466	ABDUL HALIM KHAN	-do-
9	297036	IHSAN ULLAH KHAN	-do-
10	297189	IHSAN ULLAH	-do-
11	297313	FAROOQ AHMAD	-do-
12	434792	FATEH ULLAH KHAN	-do-
13	514009	ABDUL WADOOD KHAN	-do-
14	685184	ABDULLAH	-do-
15	709063	AAMER ALI	-do-
16	850880	QUDRAT ULLAH	-do-
17	887281	ABDUR REHMAN	-do-
18	893523	M ADNAN KHAN	-do-

According to the reconciliation of posts by Provincial Government and Budget Book reflects 13 posts of Junior Clerk during 2019-20. Thus 05 employees were over and above the actual sanctioned strength.

Thus payment of salaries in excess of sanction strength worth Rs 4.00 million is held as irregular and unjustified.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.07.2020 which could not be convened till finalization of this report.

Audit recommends to regularize the expenditure by obtaining sanction of Competent Authority.

AIR 2019-20 Para-27

2.5.1.4 Illegal occupation of Residential Accommodations without allotments and Non recovery on account of House Rent allowance of tehsil quarters – Rs 1.132 million

Para 26 and 28 of GFR Vol-I lays down that, “It is the duty of the departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the Public Account and no amount due to Government should be kept outstanding without sufficient reasons.”

According to the standing orders of the Government of Khyber Pakhtunkhwa, the government servants, who have been provided with official designated accommodation, are not entitled for the drawl of House Rent Allowance (HRA) and 5% of their running pay will also be subjected.”

Record of allotment of residential accommodations (Tehsil colony Lakki / Serai Nourang) for the year 2019-20 revealed that seven residential quarters and a single bungalow situated in the premises adjacent to Tehsil Office and 2 residential quarters / one Bungalow at Tehsil Office Serai Nourang were occupied by officers / officials since long. However, neither House Rent Allowance was deducted nor 5% maintenance charges was deducted from the employees of the local office as well as from officials of the non-devolved department Rs 1.132 million. Further two residential quarters have occupied unofficially by the officials of the non-devolved departments and they have neither deposit any rental charges nor house rent along with 5% maintenance charges was deducted.

S. No.	Quarter No.	Allotted To	Occupied By
1	1-A	-	Muhammad Aslam (Class-IV)
2	2-A	-	Muhammad Yousaf (PO AD LGE & RDD)
3	3-A	-	Muhammad Nasir (JC Civil Court)
4	4-A	-	Sher Shah (Assistant Civil Court)
5	5-A	Zafrullah (Naib Qasid)	Muhammad Yaqoob Barki (AAC-I)
6	6-A	-	Habib Ullah Jan (Assistant ADC Office)
7	7-A	-	Fateh Ullah (JC DC Office)
8	1-B	-	Bashir Nawaz (Sweeper DC Office)
9	2-B	-	Widow of Abdur Rahim (Ex-JC)
10	Serai Nourang	Bungalow	AAC-II
11	Quarter No 1	Quarter No 1	NT Nourang
12	Quarter No 2	Quarter No 2	Abdullah Khan (Chwokidar)

Audit holds that the local office had not taken necessary steps for the recovery of Government dues and thus the government was deprived of receipt.

Illegal occupation was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2020, the management stated that the house rent will be deducted and pay slip will be produced to audit. The reply is not tenable as no documentary evidence in support of the reply is provided.

Request for convening the DAC meeting was made on 14.07.2020 which could not be convened till finalization of this report.

Audit recommends to ensure recovery of Government dues from the officials of the devolved / non-developed departments from the date of occupation in addition to 5% maintenance charges besides District Government property may be vacated and allotments should be made properly to deserving District Government servants.

AIR 2019-20 Para-16

2.5.1.5 Unauthorized payment of salaries beyond superannuation – Rs.1.678 million

As per section 13 of Chapter II of Civil Servants Act of Khyber Pakhtunkhwa a civil servant shall retire from service on the completion of sixtieth year of his age.

Deputy Commissioner Lakki Marwat overpaid Rs 1,677,796 to following 04 employees beyond the age of superannuation. Payment of salaries beyond the age of superannuation resulted in to overpayment/loss of Rs 1,677,796 which needs recovery.

Sr. No.	Personal No	Name of Employee	D.O.B.	D.O.R.	Gross Salary	Months	Total
1	292688	Wali Khan-1	02.10.1959	01.10.2019	156,879	05	784,395
2	292861	Muhammad Ayub	07.10.1959	06.10.2019	70,629	06	423,774
3	296754	Shah Nawaz Khan	01.10.1959	30.09.2019	73,172	05	365,860
4	527471	Qamar Din	16.11.1959	15.11.2019	34,589	03	103,767
Total							1,677,796

Unauthorized payment of salaries beyond superannuation occurred due to negligence of the local office which resulted into loss to government.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.07.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-28

2.5.1.6 Irregular reflection of posts in Budget Book and Non Abolition of 1,945 Vacant Posts

According to guiding principle No. 15 of the Economy/Austerity Measures for financial year 2019-20 vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO.1/FD/5-8/2019-20 dated 01st July 2019, All posts lying vacant for the last three years shall stand abolished.

In Violation of above District Government Lakki Marwat shown / reflected 1945 posts during 2019-20 which are lying vacant by more than three years.

The entire budget book may be reviewed and necessary correction may be made in the entire budget book of all departments of District Government Lakki Marwat and the result may be shown to Audit. Irregularity was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2020, the management stated that the matter will be taken up with provincial finance department for advice in the matter. The reply is not tenable as no documentary evidence was provided in support of the reply.

Request for convening the DAC meeting was made on 14.07.2020 which could not be convened till finalization of this report.

Audit recommends to take corrective action besides regularization and action against person (s) at fault.

AIR 2019-20 Para-08

2.5.1.7 Variation of sanction posts reflected in Budget Book / SAP R/3 System and Provincial Government Reconciliation-Record

The Government of Khyber Pakhtunkhwa District Government Lakki Marwat reflects the numbers of sanctioned posts of each category of each establishment in Budget Book.

Deputy Commissioner Office Lakki Marwat reflects 10,510 sanction posts of different category in budget book for the year 2019-20, however reconciliation provided by Provincial Government reflects 11,513 posts and SAP R/3 System reflects 11,787 Sanction Posts during 2019-20.

Sr. No.	Fund/Description	Post in Budget Book	Posts reflected in Provincial Reconciliations	Difference
1	Revenue & Estate	226	226	00
2	Health	1,692	1,783	-91
3	Local Government	203	225	-22
4	Agriculture	101	101	00
5	Animal Husbandry	158	158	00
6	Co-Operative	12	06	+06
7	Social Welfare	40	39	+01
8	Sports	26	31	-04
9	Population	128	133	-05
10	Education	7,924	8,811	-887
Total		10,510	11,513	1016

Audit holds that due to non-reconciliation of post with department huge variation of posts exists. Therefore, reconciliation of posts may be carried out to ascertain the factual position.

When reported in July 2020, the management stated that reconciliation of posts is in process with local departments and will be provided to audit. The reply is not tenable as no documentary evidence was provided in support of the reply.

Request for convening the DAC meeting was made on 14.07.2020 which could not be convened till finalization of this report.

Audit recommends for justification/ regularization and action against the person(s) at fault.

AIR 2019-20 Para-09

Procurement related irregularities

2.5.1.7 Excess expenditure in non-salary / Developmental heads over & above Revised Schedule of Authorized Expenditure / released budget – Rs 27.448 million

According to guiding principle No. 10 of the Economy/Austerity Measures for financial year 2019-20 vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO.1/FD/5-8/2019-20 dated 01st July 2019, expenditure shall be restricted to the funds released and the Administrative Departments shall not incur expenditure in anticipation of additional grants or supplementary grant. Section 3(2-g) Part-II of District Government Budget Rules 2016 states that, “The Principal Accounting Officer Must see that the total expenditure is kept within the limits of the authorized appropriation. Para 9 of GFR Vol-I states that as a general rule no authority may incur any expenditure until the expenditure has been sanctioned by an authority to which power has been duly delegated in this behalf and the expenditure has been provided in the authorized grants and appropriations for the year.

Deputy Commissioner Lakki Marwat approved revised budget Rs 355,279,917 for following departments under non-salary /developmental components during 2019-20. However Rs 382,736,677 were released as to the devolved departments of District Government Lakki Marwat, which was utilized by the departments, resultantly Rs 27,639,968 was expended in excess of Revised Schedule of Authorized Expenditure during 2019-20. (Detail at Annexure-2)

Audit observed that excess expenditure incurred due to weak financial control which resulted in violation of Government rules.

When reported in July 2020, the management stated that the matter will take with DAO Lakki Marwat. The reply is not tenable as no documentary evidence was provided in support of the reply.

Request for convening the DAC meeting was made on 14.07.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para -01

**2.5.1.8 Irregular Drawl of Funds without actual Supply of Medicines-
Rs.17.96 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 Lakki Marwat issued supply orders of Rs. 17,960,134 to following MCC approved firms for supply of medicines during 2019-20 and drawn the funds from Government Treasury by submitting AC bills along with vouchers endorsing the certificates of receipt of supply of medicines as per list attached.. The concerned firms, however, were failed to supply the medicines and thus withdrawal of public money from Government Treasury in advance without actual supply and retention of same was held irregular and against the provision of rules ibid.

Audit observed that irregular drawl of funds occurred due weak internal control which resulted in violation of rules.

When reported in August 2020, management stated that funds were drawn to avoid the lapse of funds. Reply of the department was not satisfactory. Matter is reported for detail inquiry and action accordingly.

Request for convening the DAC meeting was made on 2.9.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-01

2.5.1.9 Irregular and Doubtful execution of Schemes-Rs 15.0 Million

As per Government of Khyber Pakhtunkhwa, Planning and Development, Civil Secretariat Peshawar Coordination Section Letter No 1060-67 dated 10.05.2016, no project shall be processed for consideration /approval of competent Forum without GIS coordinates.

Para 23 of GFR Vol.-I states 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.

The Executive Engineer PHE Lakki Marwat executed 04 no of schemes “ completion /operationalization of ongoing drinking water supply schemes/new DWSS in district Lakki Marwat” during the year 2019-20. Audit held the execution of schemes doubtful on following grounds.

1. Same GPS coordinates were mentioned for two schemes i-e

S.No	Schemes	GPS Coordinates
1	Completion of DWSS Muhammad Ali Tajori	Northing 32''28'51 and Easting 70*42'13,4''
2	Completion of DWSS Sannam Langer Khel Pacca	Northing 32''28'51 and Easting 70*42'13,4''

2. GPS Coordinates of existing schemes were not mentioned.

3. GPS coordinates of new 2 schemes was not mentioned as detail below

S.No	Schemes	GPS Coordinates
1	Completion of DWSS Kotka Raees Khan	Not mentioned
2	Completion of DWSS Ismail Multan Manjhi Wala pk-93	Not mentioned

4. AOM&R expenditure on existing water supply schemes and water user charges receipts during last three years were not mentioned.

5. No single application from Operator-cum chowkidar/community was found on dairy register regarding non operationization of old existing schemes.

Doubtful execution of schemes occurred due weak internal control which resulted in violation of rules.

When reported in October 20, management stated that schemes will be rechecked and requisite information will be shown to audit.

Request for convening the DAC meeting was made on 08.10.2020 which could not be convened till finalization of this report.

Audit recommends inquiry besides physical verification of the scheme and action against the person(s) at fault.

AIR 2019-20 Para-02

2.5.1.10 Un-authorized Payment-Rs 2.990 million

According to rule 148 of GFR All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

District Health Officer Lakki Marwat paid Rs 2,999,566 on account of purchase furniture and equipments during the year 2019-20 as attached.

Audit observed that payment was made but furniture was not received till the last date of audit 02.9.2020.

Unauthorized payment occurred due to weak internal control which resulted in violation of rules and risk of loss of Government money.

When reported in August 2020, management stated that supply of articles was late due to Covic-19 situation i-e lock down and transport problems. Reply of the department was not satisfactory.

Request for convening the DAC meeting was made on 02.9.2020 which could not be convened till finalization of this report.

Audit recommends detail inquiry besides imposition of penalty and action against the person (s) at fault.

AIR 2019-20 Para-09

2.5.1.11 Irregular & Unauthorized expenditure on account of AOM&R – Rs. 2.8 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No. BOI/2-7(2005-06)/FD dated: 23-06-2006 “All PC-I for M&R works for Rs 0.500 million and above shall require the approval of DDC concerned.

S. No. 21.1 (d) Note (a) delegation of power rules-2001 requires the approval of repair works from Zilla Council or Government of Khyber Pakhtunkhwa.

Executive Engineer Public Health Engineering Division Lakki Marwat spent Rs 2,819,197 on account of AOM&R of water supply schemes during 2017-18 to 2019-20.

Following irregularities were noticed:

- i. Applications of Tube wells operators were not available on record.
- ii. DDC Minutes were also not available in their office records to authenticate the actual approval of the schemes.
- iii. Approval of District Nazim was not solicited.
- iv. None of the Contractor submitted their Registration or Renewal Certificates with the tender forms as per NIT condition.
- v. PC-I of the schemes were also not available on record of the local office.
- vi. Work orders were split to avoid open competitive biddings.

Unauthorized payment occurred due to weak internal control which resulted in violation of rules and risk of loss of Government money.

When reported in October 2020, management stated that all the documents mentioned in the para will be collected from the site and operators and produced to audit.

Request for convening the DAC meeting was made on 08.10.2020 which could not be convened till finalization of this report.

Audit recommends that M&R Funds should be spent on departmental basis instead of awarding contract to the contractor.

AIR 2019-20 Para-03

Management of Accounts with commercial Banks

2.5.1.12 Non reconciliation of closing balances of Rs – 141.219 million and Un-authorized expenditure of Rs 104.658 million without approval of Finance Department.

Government of Khyber Pakhtunkhwa Finance Department vide letter No. 2/3(F/L)/FD/2016/Vol-Xii dated: 15.04.2019 stated that, Balances in Bank Accounts if, any remaining on 30thJune shall not be available for use without prior revival by Finance Department.

Deputy Commissioner Lakki Marwat maintained following bank accounts for land compensation, relief measures and designated account. Bank shows closing balance of Rs 42,921,271 on 30.06.2019 and Rs 98,297,859 on 30.6.2020. However, Rs 104,657,941 were spent during 2019-20 without revival / approval from Finance Department. Further reconciliation with bank was not carried out.

Sr. No.	Name of Bank	Title of Account	Account No	Closing Balance as on 30.06.2019	Expenditure incurred during 2019-20	Closing Balance as on 30.06.2020
1	NBP	Tehsildar Lakki Marwat	4110758919	24,206,463	44,127,051	43,692,708
2	NBP	Tehsildar Lakki	4110758893	2,629,531	14,895,841	4,391,967

		Marwat				
3	NBP	DC Relief	4110809426	9,094,830	18,687,195	48,987,635
4	NBP	Designated Account	4110779012	6,990,447	26,947,854	1,225,549
Total				42,921,271	104,657,941	98,297,859

Non-reconciliation was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

Audit recommends for justification and regularization besides taking action against the person (s) at fault.

AIR 2019-20 Para-12&13

2.5.1.13 Loss due to placement of public funds in current bank account – Rs 4.423 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 16th March 2018, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/Semi- Autonomous Bodies/Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

Deputy Commissioner Lakki Marwat placed public funds in current designated bank account in NBP Lakki Marwat during financial year 2019-20. A

handsome amount of Rs 98,297,859 was available in the account on 30th June 2020 without profit. Profit of Rs 4,423,149 could be earned during financial year 2019-20 at approved rate of profit by NBP 6% due to which provincial receipts were understated which resulted in loss to the Government. (Detail Annexure-3)

Audit observed that maintenance of current designated bank accounts occurred due to violation of rules which resulted in understatement in provincial receipts during the year.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 08.10.2020 which could not be convened till finalization of this report.

Audit recommends fixing responsibility for the loss sustained by the Government besides immediate conversion of current account into PLS mode and recovery may be made from responsible ones.

AIR 2019-20 Para-15

2.5.2 Others, including cases of accidents, negligence etc.

2.5.2.1 Illegal occupation of state land measuring 816 Kanals & 08 Marlas Loss to Government due to non-recovery of rent / lease amount - Rs 685.440 million

Para 23 of GFR Vol-1 provides that every Govt. Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part or on the part of his subordinate staff.

Record of Deputy Commissioner Lakki Marwat revealed that 816 Kanal and 08 Marlas of irrigated / abadi / buildings state land was illegally occupied by the private persons since long. The private persons irrigated that land and earned handsome income from that state land since occupation. The leasing rate per Kanal in that areas were Rs 10,000 per kanal per year. If the local office made serious efforts to recover either the state land from illegal occupants or recovered rent / lease amount as tabulated below, than Government will earned handsome earning. Thus due to negligence on the part of the local office Government sustained loss of Rs 685,440,000 (816 x10,000 x 84 month) since seven years as per detail given in (Detail Annexure-4).

Illegal occupation and loss to government was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

Audit recommends inquiry in to the matter besides making necessary steps to vacate the state lands illegally occupied and recovery of rent / leases amount from those illegal occupants.

AIR 2019-20 Para-23

2.5.2.2 Unauthorized use of vehicles in excess of authorization and entitlement by District level Officer and Expenditure of-Rs27.127 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. Government of Khyber Pakhtunkhwa Administration Department No SoT(AD)3-20/2013 dated: 12.10.2015 circulated vide No. SoT(AD)4-3/2013 dated: 13.10.2015 prohibited the use of higher engine capacity than the authorized capacity. Further the Deputy Commissioners will convene the meeting of the district vigilance committee which will recommend authorization of vehicle in the district.

District Government Lakki Marwat officers of the Departments used either unauthorized vehicle in excess of sanction strength or use higher engine capacity vehicles in excess of authorized engine capacity vehicles. Being as chairmen of District Vigilance Committee nor any meeting was convened on the subject nor any justification from the officers were obtained for using unauthorized / higher engine capacity vehicles.

Use of unauthorized vehicles / higher engine capacity vehicles resulted in to loss of million in term of expenditure incurred on account of POL and repair of vehicles. Departments of the District Governments Lakki Marwat spent Rs 27,126,976 on account of POL during 2018-19. If necessary steps were taken by the local administration than the expenditure on this account will be less than the present.

Unauthorized use was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

Audit recommends inquiry besides regularization of unauthorized use of excess vehicle / higher engineer capacity vehicles.

AIR 2019-20 Para-25

2.5.2.3 Unauthorized duplicate purchase of (3) vehicles on the basis of those Condemned vehicles on the basis of which already vehicles were Purchased - Rs 22.367 million

Section 3 of the Government of Khyber Pakhtunkhwa Local Government Act-2013 stated that, the local governments established under this Act shall function within the provincial framework and shall observe the federal and provincial laws. Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I(FD/5-8/2019-20 dated: 01.07.2019 stated that purchase of vehicle will only be made on the recommendation of the committee consisting Secretary Finance, Secretary Administration, Secretary Transport and Secretary P&D and Secretary of the Department Concerned and approved by Chief Minister Khyber Pakhtunkhwa. Government of Khyber Pakhtunkhwa Local Government & Rural Development Department Khyber Pakhtunkhwa letter No SO (Dir)LG/Purchase of Vehicle /AAC/2017 Dated: 07.02.2017 described the authorized entitlement of the Officer BPS-17 to BPS-20.

Deputy Commissioner, Lakki Marwat paid Rs 22,367,000 in Advance to INDUS Motors Karachi for the purchase of three number vehicles for Deputy Commissioner, Assistant Commissioner and one vehicle for Pool / Security purpose during 2019-20 vide cheque No 908724 & 908725 dated: 18.04.2020 during ban period and without obtaining NOC from Government of Khyber Pakhtunkhwa.

Audit further observed that:-

1. Purchases were made without approval of the competent authority.
2. Advance was made without getting approval of the competent authority.

3. Three vehicles bearing registration No. (PRA-4816, PRA-4051, LMA-1001 and BUA-3634 were declared condemned and on the basis of that condemnation the Deputy Commissioner Office Lakki Marwat purchased three vehicles during 2017-18 beyond entitlement and in excess of authorization.
4. Higher Engine Capacity / Luxury vehicles were purchased in excess of entitlement of Deputy Commissioner / Assistant Commissioner as specified in Transport Committee Report (1300CC).
5. Local office owned 11 vehicles against the sanction strength of 07 officers, thus new vehicles was not required to be purchased as all the vehicles was on the road.
6. Vehicles so purchased were not handed over to the officers to whom the purchases made (AACs). One vehicle was handed over to the Commissioner Bannu and the others vehicles remained in the custody of Deputy Commissioner Lakki Marwat. The old vehicles were handed over to the ADC/AACs, which clearly depicts that actually the vehicles were not required to AACs.
7. Instead of surrendering the old vehicles to administrative department the vehicles were allotted to the officers of the local office and spent Rs 3,100,313 on account of POL and repair of vehicle during 2018-20.

Audit holds that purchases were made on the basis of fake information communicated to Provincial Government.

When reported in July 2020, the management stated that the vehicle was purchased after fulfillment of coddle formalities. The reply is not tenable as no documentary evidence in support of the reply is provided.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-18

2.5.2.4 Irregular retention of License receipts out of government treasury - Rs 7.943 million

Para 26 and 28 of GFR Vol-I lays down that, “It is the duty of the departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the Public Account and no amount due to Government should be kept outstanding without sufficient reasons.”

Deputy Commissioner Office Lakki Marwat received Rs 7,943,440 against issuance of 2525 arm licenses to private and government officers. However, the amount was deposited in designated bank account (ABL-001002912640014) instead of depositing in to Government Treasury.

Irregular retention was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

Audit recommends recovery against the relevant head in to government treasury and action against the person(s) at fault.

AIR 2019-20 Para-26

2.5.2.5 Unauthorized retention of vehicles due to non-surrendering of vehicles to Administrative Department – Rs 5.00 million

Serial No 2 Government of Khyber Pakhtunkhwa LGE & RDD Department Letter No SO(Dir/LG/Purchase of Vehicle/ AAC/2017 dated: 07.02.2017 Stated that the old vehicles, may be declared condemned and may be auction through Auction committee of S&GAD Department.

Deputy Commissioner Lakki Marwat un-authorizedly retains five vehicles instead of surrendering to Transport Section of Administrative Department valuing Rs 5.00 million during 2019-20.

Un-authorized retention was occurred due to con compliance of rules, which resulted in to violation of rules.

When pointed out in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

Audit recommends justification besides surrendering of excess vehicles to government.

AIR 2019-20 Para-19

2.5.2.6 Un-authorize handing over official vehicle to Commissioner Bannu - Rs 4.424 million and fraudulent drawl on account of POL – Rs.564,091 and Repair of vehicle Rs 330,000

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.

Serial No (7) Government of Khyber Pakhtunkhwa (S & G A D) Department letter No SO(T)NPI/(S&GAD)97 dated 4-12-99 states that all the government vehicles shall ordinarily be used for Government duty only.

Deputy Commissioner Lakki Marwat purchased one vehicle (Toyota Hilux Rivo V A/T 3.0L) bearing Registration No (A-1166) for Additional Assistant Commissioner Lakki Marwat for Rs 4,423,500 during 2017-18. The vehicle so purchased for AAC was handed over to Commissioner Bannu Office

since its purchase without any legal authority. The vehicles were purchased for AAC and not for Commissioner Bannu Office. Further the local office spent Rs564,091 on account of POL and Rs 330,000 on account of repair of vehicle bearing registration No A-1166 despite the fact that the vehicle was handed over to Commissioner Bannu since the date of purchase during 2017-18. Drawl of POL for such vehicle which was not under the use of the local office is held as irregular and tantamount to fraud.

Unauthorized handing over of vehicles was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

Audit recommends for inquiry besides recovery of Government vehicle from Commissioner Bannu and amount drawn on account of POL and action against person (s) at fault.

AIR 2019-20 Para-17

2.5.2.7 Loss on account of POL and repair of Government vehicles – Rs. 1.020 million

According to Government of Khyber Pakhtunkhwa Administration Department (Transport Section) No SOT (AD) Un-authorized /2015 dated Peshawar the July 24, 2017, stated that old/condemn/ excess vehicles are parked around your department be surrendered to Administration Department.

Deputy Commissioner conducted meeting regarding condemnation of government vehicles vide No 618 dated 14.9.2018 and issued condemnation certificates of the following vehicles by the motor vehicles Examiner Lakki and Assistant Agri. Engineer Bannu.

Vehicle Registration No. A-4816
Vehicle Registration No. A-4051
Vehicle Registration No. A-1001

Deputy Commissioner, Lakki Marwat spent Rs 928,645 on account of POL and Rs 91,880 on repair of vehicle bearing registration No PRA-4051, LMA 1001, PRA-4816 during 2019-20. Audit Observed and referred to the letter quoted ibid that the vehicles have been declared condemned and parked since long in the Deputy Commissioner Office due to their unserviceable and very poor condition, but the local office shown spent and drawn Rs 1,020,525 on repair and POL consumption.

Payment on account of condemned vehicles is unjustified and loss to government exchequer.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-20

2.5.2.8 Illegal Occupation a piece of land in District Complex and used for commercial purpose and Non recovery of rent / electricity charges – worth Rs 0.956 million.

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

A Piece of Land in district complex Lakki Marwat was occupied by private person for the last nine years and used it for commercial purpose (Restaurant). Deputy Commissioner Office Lakki Marwat failed to recover rent

charges Rs 660,000 since last eleven years from the restaurant owner. Further the restaurant owner made illegal connection of electricity from Block-1, the bill was paid by District Government Lakki Marwat instead of by restaurant owner, which also resulted to Rs 424,000 approximately.

Similarly a Piece of Land in district complex Lakki Marwat was occupied by private person for the last three years and used it for commercial purpose (Photo Copier). Deputy Commissioner Office Lakki Marwat failed to recover rent charges Rs 180,000 since last five years from the shop owner.

Irregular allotment was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2020, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.7.2020 which could not be convened till finalization of this report.

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

AIR 2019-20Para-22

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Lakki Marwat has four Tehsils i.e. Lakki Marwat, Serai Nourang, Ghazni Khel and Battani. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

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

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

Sr. No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs. in million)	Revenue /Receipts audited FY 2019-20 (Rs. in million)
1	Authorities/Autonomous Bodies etc under the PAO	04	03	376.511	263.316

3.2 Comments on Budget and Accounts (Variance Analysis)

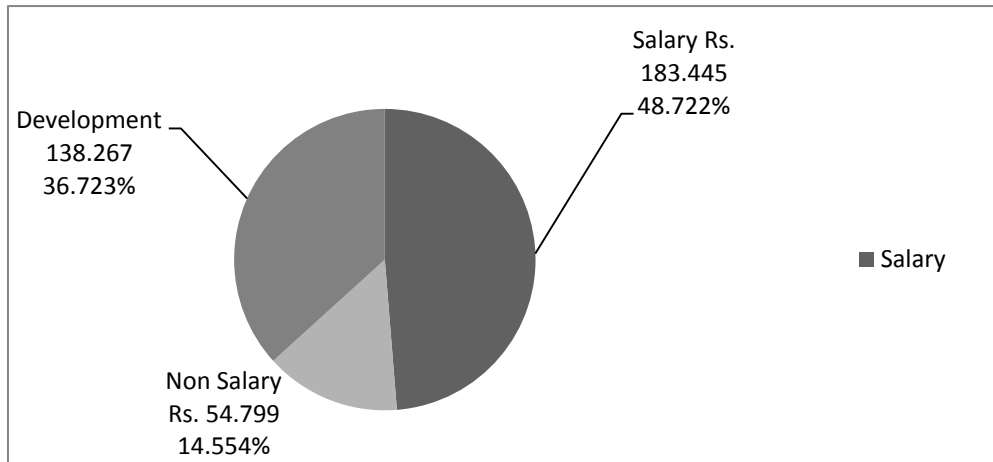
(Rs. in million)

TMAs				
2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	180.347	183.445	3.445	1.910
Non-salary	68.595	54.799	(13.796)	(20.112)
Developmental	192.895	138.267	(54.628)	(28.320)
Total	441.837	376.511	(64.979)	(46.522)
Receipts	771.628	263.316	0	(0)

The savings of Rs. 64.979 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. 283.171 million were raised in this audit report. This amount also includes recoverable of Rs. 76.981 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs. in million)
1	Irregularities	
A	HR/Employees related irregularities	1.662
B	Procurement related Irregularities	86.488
2	Others, including cases of accidents, negligence etc.	195.021
Total		283.171

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.	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.	2014-15	Not convened
12.	2015-16	Not convened
13.	2016-17	Not convened
14.	2017-18	Not convened
15.	2018-19	Not convened
16.	2019-20	Not convened

3.5 AUDIT PARAS

3.5.1 Irregularities

HR/Employee Related irregularities

3.5.1.1 Irregular payment of Pay and Allowances in cash – Rs 989,979

According to Para 4.6.3.1 of APPM “The normal method of payment of monthly salaries of all Government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment, and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud.”

TMO, Tehsil Municipal Administration, Bettani paid Rs 989,979 on account of Pay and Allowances to different officials in cash instead of transferring it to their bank accounts as required in the above quoted rules. Detail is given below:

S. No	Month	Salary (Rs)
1	January, 2020	58,985
2	February, 2020	58,985
3	March, 2020	58,985
4	April, 2020	258,714
5	May, 2020	258,714
6	June, 2020	295,596
	Total	989,979

Irregularity occurred due to lack of financial control, which resulted in violation of Government rules and the chances of theft or fraud cannot be ruled out.

When reported in September 2020, the management stated that bank accounts of the officials will be opened in near future. No progress was shown till finalization of this report.

Request for convening the DAC meeting was made on 05.10.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-03

3.5.1.2. Un-justified Payment on account of arrears against pay &allowances of Rs 0.673 million.

Para (5) of TMA Serai Naurang office letter No. 138/TMA Serai Naurang Dated 03/05/2017, states that Neither the alleged Enquiry officer has approached to this office to enquire the matter nor has any notice from the Enquiry officer received to this office rather the enquiry is conducted on his own and in the absence of factual reports of the concerned branches/offices of TMA Seria Naurang. The Enquiry officer has not even contacted this office and this office is totally unaware of the appointment of the officer & Enquiry report and the time period of conducting the said enquiry.

Contrary to the above the TMO, TMA Seria Naurang Paid Rs. 673,287, during financial year 2019-20 to SamiUllah “Valuveman” Water Supply Scheme Zahid abad on account of arrears of his absent period as allowed by the alleged enquiry report of TMO Hangu, already denied by the local office. Thus expenditure held un-authorized.

Unjustified payment occurred due to non-compliance of rules which resulted into violation of rules.

When reported in August 2020, the management stated that the inquiry will be initiated against the value man and inquiry officer to find out the actual position and the progress will be intimated to audit within one week. Reply of the department is not tenable.

DAC meeting held in December 2020, TMO reiterated his previous reply. DAC did not agree with the plea of the department and the case refers to Secretary LCB for verification of inquiry report against the person concerned. No progress was intimated till finalization of this report.

AIR 2019-20 Para-09

PROCUREMENT RELATED IRREGULARITIES

3.5.1.3 Irregular award of contract to defaulter – Rs 26.151 million

Serial No 3 of model terms and conditions for the year 2016-17 circulated by Government of Khyber Pakhtunkhwa LG & RDD Local Council Board No. AO-II/LCB/6-11/2013 dated: 14.03.2016 states that, Defaulter Firms, nominee, authority holders will not be allowed to participate in auction proceedings. The default includes any outstanding amount of the local councils of Khyber Pakhtunkhwa.

TMO, TMA Serai Nourang awarded following contracts to the contractors (Defaulter) valuing Rs 26,151,950 during 2019-20.

Sr. No.	Description of Tax	Name of Contractor	Awarded contract (2019-20)	Defaulter (2018-19)
1.	Larri Ada Serai Nourang	Mashal khan	19,501,000	1754300
2.	Serai Gambila Ada	-do-	-	70000
3.	License Fee	Hussain kha	1,050,000	352000
4.	Conservancy Fee	Hussain khan	5,600,950	
Total			26,151,950	2,176,300

Awarding contracts to the defaulters contractors is occurred due to non-compliance of Government rules which resulted into violation of rules.

When reported in August 2020, the management stated that the competent authority has already been intimated in respect of defaulters. However the contracts are awarded by the competent authority. The reply is not tenable.

DAC meeting held in December 2020, TMO reiterated his previous reply. DAC did not agree with the plea of the department and Para stand till recovery of outstanding amount beside timely black list to default contractors and stopped their renewal of license

AIR 2019-20 Para-03

3.5.1.4 Irregular award of contract Rs 54.610 million and non-for feature of call deposit worth Rs 2.850 million.

Serial No 13 of model terms and conditions for the year 2016-17 circulated by Government of Khyber Pakhtunkhwa LG & RDD Local Council Board No. AO-II/LCB/6-11/2013 dated: 14.03.2016 states that, the successful bidders shall within 07 days of his acceptance of bid shall execute an agreement on the stamp paper and shall also produce guarantee of two local notable residents having property equivalent to the contract amount duly attested by 1st class magistrate to the satisfaction of the council and in case the contractor does not deposit advances or does not enter in to the agreement within the specified period the bid shall be considered as cancelled while the earnest money shall be forfeited in favor of the concerned local councils.

TMO, TMA Serai Nourang awarded following contracts valuing Rs 54.610 million during 2019-20. Contractors was bound to deposit advance amount, security and Income Tax within 7 days and also execute an agreement on the stamp paper and shall also produce guarantee of two local notable residents having property equivalent to the contract amount duly attested by 1st class magistrate. However, the contractor failed to deposit the amount within stipulated period of time and execute the agreement and production of guarantee of two local notable residents. As per condition of the approval TMA Serai Nourang was required to cancel the contract and call deposit Rs 2.850 million was required to be forfeited, which action was not taken by the TMO and the TMA was put to loss of Rs 2.850 million (as per detail given below).

Sr. No.	Name of contract	Name of Contractor	Bid Amount	Call Deposit
1.	Bus Stop Serai Gambila	Muhammad Ayaz	840500	70000
2.	Cattle Fair Serai Gambila	Haji Gul Naeem	228500	70000
3.	Cattle Fair Serai Nourang	Haji Gul Naeem	31500000	1500000
4.	Larry Adda Serai Nourang	Haji Mashal Khan	19501000	1000000
5.	License Fees	Hussain Khan	1050000	60000
6.	Bus Stop Gandhi chowk	Muhammad Ayaz	1490000	150000
Total			54,610,000	2,850,000

Irregularity was occurred due to non-compliance of Government rules which resulted into violation of rules.

When pointed out in August 2020, the management stated that the cases are already in the courts i.e Bus Stop Seria Nuarang and Cattle Fair Seria Nuarang and naming unsigned agreement will be signed by the TMO concerned. The reply of the department is not tenable as no documentary evidence was provided in support of the reply.

DAC meeting held in December 2020, TMO reiterated his previous reply. DAC did not agree with the plea of the department and Para stand for verification of record within 15-days. Para stand for verification of record. No progress was intimated till finalization of this report.

AIR 2019-20 Para-06

3.5.1.5 Unauthorized purchase of vehicle without approval from the Competent forum – Rs 1.865 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No.BO.I/FD/5-8/2019-20/ Austerity Measure dated 01-07-2019 that there will be a complete ban on purchase of new vehicles until recommendation of the committee consisting of secretary Finance, Secretary Administration, Secretary Transport, Secretary P & D and Secretary of the department concerned and approval of the Chief Minister KPK should be sought.

TMO, TMA Bettani spent Rs 1,865,000 on account of purchase of Suzuki Cultus Car 1000 CC without obtaining prior approval from the competent committee constituted as required in the above quoted rules.

Unauthorized purchase was occurred due to weak financial and managerial control, which resulted in violation of Government instructions.

When reported in September 2020, the management stated that proper approval from the competent authority was obtained and will be shown in the next audit. No progress was intimated till finalization of this report.

Request for convening the DAC meeting was made on 31.8.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-4

3.5.1.6 Unauthorized execution of contract without auction -Rs 1.012 million

S.No. 11 of Chapter II of the Khyber Pakhtunkhwa Public Procurement Regularity Authority Act, 2012 the procurement entity shall engage in open competitive bidding if the cost of the object to be procured is more than the financial limit which is applicable under rule 10 purchases upto Rs 2.5 million, shall be posted on the procuring entity's website or Public Procurement Regularity Authority (PPRA's) or both. These procurement opportunities may also be advertised in print media. If deemed necessary by the procuring entity.

During audit of Tehsil Municipal Officer Lakki Marwat for the year 2019-20, it was observed that the contract of Cattle Fair Market, Tajori was departmentally executed by self-collection for Rs 1,012,000 by TMA staff Lakki Marwat instead of waiting for contract of collection through adopting open auction system.

Audit observed that non-auction of contract occurred due to weak internal control which resulted into unauthorized execution of contracts.

When reported in August 2020, the management stated that the contracts were put to auction but no bid was offered by any contractor due which to departmental collection was made.

As the contracts were not auctioned which is violation of policy of Govt hence audit recommends inquiry and action against the person at fault.

AIR 2019-20 Para-06

3.5.2 Others, including cases of accidents, negligence etc.

3.5.2.1 Non production of auditable records of Rs 53.457 million

Section 14 (3) of the Auditor General's Powers and Terms and Conditions of Service) Ordinance, 2001 provide that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under the relevant Efficiency & Discipline Rules, applicable to such person.

TMO, TMA Serai Nourang spent Rs 53,457,897 on execution of developmental works during 2019-20, but record was not produced to audit in spite of repeated verbal and written requests.

Non production of record is a violation of above order.

When reported in August 2020, the management stated that the relevant record is under the custody of TOI branch. However, the position of TOI is vacant and the sub engineer is newly recruited, who have no idea of the record. Reply of the department is not tenable.

DAC meeting held in December 2020, TMO reiterated his previous reply. DAC did not agree with the plea of the department and Para stand for production of record.

AIR 2019-20 Para-11

3.5.2.2 Un-authorized expenditure out of Development Funds-Rs 45.512 million

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department letter No. BO(PFC-III)FD/1-5/TMAs-ADP/2019-20 dated 31-03-2020, ADP funds shall be utilized only for the execution of development schemes/activities after observing of all codel formalities.

TMO, TMA Lakki Marwat received funds Rs 45,512,000 as 30% PFC Share from Provincial Government during 2019-20 but the same was not utilized on developmental schemes /activities as directed by the Finance Department and the entire funds were transferred vide Cheque no. 545205 dated 31.03.2020 from PLA to designated bank account for payment of Salaries, Pension and utility bills, which was held un-authorized.

Irregular expenditure occurred due to not observing the codal formalities and sanction from the Competent Authority which may lead to misappropriation of public money.

When reported in August 2020, the management stated that expenditure on pay and utility bills incurred out of developmental funds due to shortage of income during covid-19.

Request for convening the DAC meeting was made on 31.8.2020 which could not be convened till finalization of this report.

Audit recommends justification and action against the person at fault.

AIR 2019-20 Para-04

3.5.2.3 Non recovery of departmental dues Rs 29.942 million

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

TMO, TMA Serai Nourang did not recover arrears outstanding of Rs29,942,950 against various contracts of sale by auction as per detail given below.

S.No	Name of Contractor	Name of contract	Contract years	Outstanding Bid
1	Gul Naeem khan S/o Kareem khan kotka Akbar killa Serai	Cattle Fair Serai Nourang	2019-20	16,480,000

	Nourang			
2	Mashal khan S/o chandan khan kotka Mama khel Serai Nourang	Larri Ada Serai Nourang	2019-20	10,601,000
3	Muhammad Ayaz khan S/o Yar Muhammed kotka bazar gandi khan khel	Gandi Chowk Ada	2019-20	217,000
4	Muhammad Ayaz khan S/o Yar Muhammed kotka Bazar Gandi khan khel	Seria Ganbila Ada	2019-20	420,500
5	Gul Naeem khan S/o Kareem khan kotka Akbar killa Serai Nourang	Cattle Fair Seria Gambila	2019-20	108,500
6	Hussain khan S/o Aman Ullah Mama khel Seria Nourang	License Fee	2019-20	340,000
7	Hussain khan S/o Aman Ullah Mama khel Seria Nourang	Conservancy Fee	2019-20	1,775,950
	Total			29,942,950

Non recovery of departmental dues was occurred due to inadequate administrative and financial control.

When reported in August 2020, management stated that due to Corona Pandemic lockdown expected recoveries are affected. Reply of the department is not tenable as the contracts are awarded to the contractors long before Corona pandemic and the recoveries were not made from the contractors.

DAC meeting held in December 2020, TMO reiterated his previous reply. DAC did not agree with the plea of the department and Para stand till decision of Prov. Government, defaulters claimed losses due to Corona Pandemic lockdown. No progress was intimated till finalization of this report.

AIR 2019-20 Para-01

3.5.2.4 Loss to Government due to non-collection of Government dues -Rs20.663 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.

TMO, TMA Lakki Marwat auction various contracts during 2019-20 and it was observed that contracts were awarded for Rs 54,147,999 while an amount of Rs 33,484,200 was collected by the quarter concern which resulted into loss to Government of Rs 20,663,799. (Detail Annexure 05)

Audit observed that non-collection of Government dues occurred due to weak internal control which resulted into loss to Government.

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 31.8.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-01

3.5.2.5 Non submission of Accounts of Local Government –Rs 7.322 million

According to section 36(2)(b) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources.

TMO, TMA Bettani did not submit the accounts of receipts recovered from the Government total amounting to Rs 7,322,000 during 2019-20 for further consolidation in the accounts by DAO Lakki Marwat as required in the above quoted rules.

Irregularity occurred due to violation of LGA 2013, which caused non-reflection of financial information in the financial statements of the District.

When reported in September 2020, the management stated that the irregularity was noted for future compliance. Reply of the department is not tenable.

Request for convening the DAC meeting was made on 05.10.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-02

3.5.2.6 Non-reconciliation of PLA –Rs 7.322 million

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

TMO, TMA Battani deposited and withdrawn a total of Rs 7,322,000 from PLA during 2019-20, however, the amount was neither reconciled with the Provincial Government nor with the District Accounts Officer Lakki Marwat and hence the audit could not authenticate the exact amount recovered from the Provincial Government. Detail is given below:

S. No	Date of receiving from Provincial Government	Amount (Rs)
1	19-02-2020	4,520,000
2	22-06-2020	2,802,000
Total		7,322,000

Non-reconciliation of government receipts was due to weak internal and financial controls, which resulted in violation of rules.

When pointed out in September 2020, the management stated that the PLA would be reconciled with the DAO concerned. No progress intimated till date.

Request for convening the DAC meeting was made on 05.10.2020 which could not be convened till finalization of this report.

Audit recommends reconciliation from the authority concerned and action against the person(s) at fault.

AIR 2019-20 Para-07

3.5.2.7 Loss to Government due to non-deduction of Income Tax-Rs 6.526 million

Section 236 A of the Income Tax Ordinance 2001, any person making sale by public auction or auction by a tender of any property or goods shall collect advance tax, computed on the basis of sale price of such property and at the rate specified in division VIII of Part IV of First Schedule, from the person to whom such property or goods are being sold.

TMO, TMA Lakki Marwat awarded different contracts to contractors by sale of auction during 2019-20. Tehsil Municipal Officer as a withholding agent was liable to collect advance tax at prescribed rates from the contractors. Detail is given below:

S.No	Name of Contract	Auction Amount	Income Tax@10%
1	Cattle Fair Market Lakki Marwat	18,190,000	1,819,000
2	Cattle Fair Market Ghazni Khel	1,700,000	170,000
3	General Bus stand Lakki Marwat	8,110,000	811,000
4	Stop Adda Darra Pezu	6,340,000	634,000
5	Stop Adda Tattar Khel Galli Jan	55,000	5,500
6	Stop Adda Umer Tattar Khel	701,000	70,100
7	Stop Adda Taja Zai	9,999,999	999,999
8	Stop Adda Malang	633,000	63,300
9	Stop Adda Tajori	985,000	98,500
10	Entry Fee Lakki City	4,650,000	465,000
11	Riksha Fee Lakki City	452,000	45,200
12	Slaughter House Lakki City	97,000	9,700
13	Stop Adda Ghazni Khel	1,235,000	123,500
14	Stop Adda Shehbaz Khel	1,000,000	100,000
15	Cattle fair market Pezu	11,120,000	1,112,000
Total		65,267,999	6,526,799

Non-deposit of income tax occurred due to weak internal control which resulted into loss to Government.

When reported in August 2020, the management stated that the contractors are responsible for deposit of income tax however they are directed to deposit the income tax immediately.

Request for convening the DAC meeting was made on 31.8.2020 which could not be convened till finalization of this report.

Audit recommends recovery from the contractors concerned and action against the person at fault.

AIR 2019-20 Para-02

3.5.2.8 Loss to Federal Government due to non recovery of Income Tax worth Rs.6.021 million

Terms & conditions of the agreement with the contractor state that “contractor will be bound to pay income tax @ 10% on the total bid amount.”

TMO, TMA Serai Nourang did not recover income tax outstanding against various contractors during 2019-20. Audit observed that Income tax worth Rs 6,021,095 was required to be deducted in advance which was not done (as per detail given below).

S.No	Name of Contract	Name of Contractor	Financial Year	Total Bid Amount	Income Tax @ 10%
1	Gul Naeem khan S/o Kareem khan kotka Akbar killa Serai Nourang	Cattle Fair Serai Nourang	2019-20	31,500,000	3,150,000
2	Mashal khan S/o chandan khan kotka Mama khel Serai Nourang	Larri Ada Serai Nourang	2019-20	19,501,000	1,950,100
3	Muhammad Ayaz khan S/o Yar Muhammed kotka bazar gandi khan khel	Gandi Chowk Ada	2019-20	1,490,000	149,000

4	Muhammad Ayaz khan S/o Yar Muhammed kotka Bazar Gandhi Khan khel	Seria Ganbila Ada	2019-20	840,500	84,050
5	Gul Naeem khan S/o Kareem Khan kotka Akbar Killa Serai Nourang	Cattle Fair Seria Gambila	2019-20	228,500	22,850
6	Hussain Khan S/o Aman Ullah Mama khel Seria Nourang	License Fee	2019-20	1,050,000	105,000
7	Hussain Khan S/o Aman Ullah Mama khel Seria Nourang	Conservancy Fee	2019-20	5,600,950	560,095
Total				60,210,950	6,021,095

Non recovery of income tax is the violation of rules and the Government was deprived from revenues.

When reported in August 2020, the management stated that notices are furnished to the defaulters.

DAC meeting held in December 2020, TMO reiterated his previous reply. DAC did not agree with the plea of the department and Para standstill recovery of full amount and deposit under relevant head of government treasury. No progress was intimated till finalization of this report.

AIR 2019-20 Para-02

3.5.2.9 Non-realization of water charges Rs 5.239 million

Para 26 & 28 of GFR Vol-I stipulates that controller officer is required to ensure that all sums due to government are regularly and promptly assessed regularized and duly credited in the government account and that no amount due to government should be left out standing without sufficient reasons.

TMO, TMA Serai Nourang incurred expenditure of Rs 7,888,225 during 2019-20 on account of repair/ rewinding and electricity charges of various WSS in addition to expenditure on Pay & Allowances Rs 11,794,000 of the operating staff. Department realized Rs 1,758,000 only against Rs 5,239,000 recoverable during 2019-20. A comparison above referred expenditure shows that very

nominal revenue is collected against millions of expenditure/ outstanding on water charges.

Non realization of water charges indicates inefficient administrative and financial control of the department.

When reported in August 2020, the management stated that the Municipal services are not revenue source of TMA Seria Naurang. However, inquiry has already been initiated to fix the responsibility and appropriate legal action against the responsible.

DAC meeting held in December 2020, TMO reiterated his previous reply. DAC did not agree with the plea of the department and Para stand till recovery of full amount. No progress was intimated till finalization of this report.

AIR 2019-20 Para-05

3.5.2.10 Illegal withdrawal and retention of public money – Rs 3.833 million

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

TMO, TMA Battani withdrew an amount of Rs 7,322,000 from the public exchequer during 2019-20 and retained Rs 3,833,043 in their designated bank account No. 4163447683 till the date of audit (September, 2020).

Audit observed that illegal withdrawal and retention of public money occurred due to weak financial control, which resulted in loss to government treasury and violation of financial rules.

When reported in September 2020, the management stated that the amount was released by the Provincial Government for the operation of Council. Reply was not convincing as the amount cannot be withdrawn from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Request for convening the DAC meeting was made on 5.10.2020 which could not be convened till finalization of this report.

Audit recommends deposit public money into Government treasury without any further delay and action against the person (s) at fault.

AIR 2019-20 Para-01

3.5.2.11 Non recovery of rent outstanding against allottee of shops of-Rs 2.090 million

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

During financial audit of TMO, TMA Serai Nourang, it was observed that 217 numbers of shops allotted to various allottees on rent basis and Rs 2,090,894 was still outstanding against the defaulters during 2019-20.

Non recovery of outstanding rent is the violation of rules, which shows inadequate administrative and financial control.

When reported in August 2020, the management stated that the District Government Lakki Marwat claim the ownership of the mentioned properties. The recoveries are being done by the district Government. The relevant record of the shop/properties are held by the TMA Domel. Serval letters are to handover the said record to TMA Seria Naurang which is not received yet.

DAC meeting held in December 2020, TMO reiterated his previous reply. DAC did not agree with the plea of the department and Para stand till recovery of full amount. Rs 104,832 have been recovered from the shop allottee, but remaining is still outstanding.

AIR 2019-20 Para-04

3.5.2.12 Irregular expenditure on account of installation of pressure pumps-Rs 2.059 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 be not be utilized for the benefit of particular person or section of the community.

TMO, TMA Lakki Marwat incurred expenditure of Rs. 2,059,702 for installation of pressure pumps in various locations of Tehsil Lakki Marwat during 2019-20 as detailed below.

S.No	Name of Scheme	Amount
1	Installation of Pressure Pumps in the area of TMA Lakki Marwat (30% PFC 2018-19 change of scheme)	681,575
2	Installation of Pressure Pumps in the area of TMA Lakki Marwat (30% PFC 2018-19 change of scheme)	1,378,127
Total		2,059,702

The expenditure seemed doubtful and wasteful 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.
- ii. Exact location of pressure pumps were neither mentioned in Administrative Approval nor in Technical Sanction.
- iii. MB and office record was also silent about the location of the pressure pumps.
- iv. The pressure pumps were installed in remote area and thus could not be verified due to non mentioning of their exact location.
- v. The installation of pressure pumps were not acknowledged by the community.

- vi. Proper handing/taking to any Government Department for operation & maintenance was not made.
- vii. Any Government Department has not taken the same on their stock register.

Irregular expenditure occurred due to weak internal control which resulted wastage of public money.

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

Request for convening the DAC meeting was made on 31.8.2020 which could not be convened till finalization of this report.

Audit recommends proper inquiry to authenticate the execution/installation of pressure pumps and action against the person(s) responsible.

AIR 2019-20 Para-5

3.5.2.13 Non recovery of water charges for Rs 1.800 million

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

TMO, TMA Lakki Marwat revealed that water charges of Rs 1,800,000 was still outstanding at the end of financial year 2019-20, and no concrete efforts were taken against the defaulters due to which government treasury sustained loss of Rs 1,800,000.

Non-collection of water charges occurred due to weak internal control which resulted into loss to Government.

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

Request for convening the DAC meeting was made on 31.8.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-10

3.5.2.14 Loss to Government due to less recovery of rent of shops- Rs1.737 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.

TMO, TMA Lakki Marwat leased out shops for rent at different locations of Tehsil Lakki Marwat but after lapse of financial year 2019-20 Rs. 1,737,915 is recoverable and thus Government sustained loss of Rs. 1,737,915(Detail Annexure 06).

Less recovery of rent of shops occurred due to weak internal control which resulted into loss to Government.

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

Request for convening the DAC meeting was made on 31.8.2020 which could not be convened till finalization of this report.

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

AIR 2019-20 Para-03

3.5.2.15 Un-authorized payment of electricity charges on damaged tube wells – Rs 1.119million

According to the report signed by Tehsil Nazim and TMO Serai Nourang dated: 28.06.2019, that WSS Mamtal Abad Serai Nourang was damaged since last 12 years.

During the course of audit of TMO, TMA Serai Nourang for the financial year 2019-20, it was observed that electricity dues against WSS Mamtal abad of Rs 1,675,689 in which Rs 1,119,046 was paid by this office and remaining is still outstanding, despite of the fact that the said tube wells were non-functional/ damaged since last 12 years.

Electricity payment/ dues against damaged tube well indicate weak administrative/ internal controls, which resulted into loss to TMA of Rs 1,119,046.

When pointed out in August 2020, the management stated that the inquiry will be initiated to fix the responsibility as soon as possible. The reply of the department is not tenable as no documentary evidence in support of the reply was provided.

Audit recommends recovery besides immediate fictionalization of tube wells and provision of water supply to community.

AIR 2019-20 Para-08

3.5.2.16 Non deposit of income tax of Rs 0.775 million

Sales Tax and Income Tax at prescribed rate from the suppliers shall be deducted as per Sales Tax Act 1990 and Income Tax Ordinance.

TMO, TMA Serai Nourang spent Rs 5,528,420 on account of purchase of miscellaneous items during 2019-20. On scrutiny it was observed that income tax was deducted of Rs 715,345 as per contingent bills, but was not deposited into government treasury.

However, Rs 60,443 was deducted on account of salaries Income tax against officers and official of this office, but was not deposit into government treasury.

Non deposit of income tax deprived the Government from revenue amounting to Rs 775,788.

When pointed out in August 2020, the management stated that the calculation has been already done and will be deposited as soon as possible. The reply of the department is not satisfactory as the deducted tax amount was not yet deposited into Government treasury.

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

AIR 2 019-20 Para-07

ANNEXURES

Annexure-01

Detail of MFDAC Paras

S. No	AIR No.	Department	Subject	Rs. In million
1	11	Deputy Commissioner	Loss to Government due to non-achieving of revenue targets.	22.923
2	14	Deputy Commissioner	Irregular disbursement and Non disbursement	59.023
3	08	Deputy Commissioner	Non maintenance of Cash Book for receipt & payment	157.321
4	13	Deputy Commissioner	Loss to Government due to non-recovery of rent / lease	15.19
5	10	Deputy Commissioner	Excess Release & Expenditure on account of Zilla Tax	3.324
6	21	Deputy Commissioner	Irregular allotment without auction on very nominal rate and non-recovery of rent	0.649
7	29	Deputy Commissioner	Misclassification of Expenditure	0.73
8	30	Deputy Commissioner	Loss due to missing of relief items worth	0.6
9	31	Deputy Commissioner	Non-deposit of sale Tax on services	0.078
10	32	Deputy Commissioner	Wasteful expenditure on account of Establishment of Ghazni Khel Quarantine Center	1.049
11	33	Deputy Commissioner	Loss to Government	0.1
12	34	Deputy Commissioner	Unauthorized expenditure on account of Transportation Charges	0.135
13	2	District health Officer	Loss to Government due to non-achieving of receipt targets	15.795
14	3	District health Officer	Non deposit of District receipt into account-IV	7.527
15	4	District health Officer	Loss to government due to Non imposition of penalty	1.218
16	5	District health Officer	Overpayment on account of drawl of HRA, Conveyance Allowance .	1.328
17	6	District health Officer	Unauthorized Expenditure.	1
18	7	District health Officer	Loss due to less non recovery of Sales Tax.	0.295
19	8	District health Officer	Loss to Government on account of pay and allowances.	0.776
20	9	District health Officer	Unauthorized Payment.	2.99
21	1	PHE Lakki	Doubtful Payment.	2.432
22	3	PHE Lakki	Overpayment due to high rates.	2.406
23	4	PHE Lakki	Wasteful expenditure.	0.994
24	5	PHE Lakki	Doubtful Payment.	4.046
25	7	PHE Lakki	Doubtful Payment.	7.897

26	8	PHE Lakki	Un-authorized execution of schemes without Technical; sanction.	123.61
27	9	PHE Lakki	Non-imposition of penalty due to non completion of schemes.	20.682
28	10	PHE Lakki	Doubtful/un-justified Payment under head of POL	2.542
29	11	PHE Lakki	Irregular expenditure on account Repair of Vehicles Amounting.	0.502
30	12	PHE Lakki	Unauthorized expenditure on account of repair of transformers.	0.537
31	14	PHE Lakki	Less deduction of old material amount.	0.133
32	15	PHE Lakki	Irregular payment of Survey Charges amounting.	1.241
33	16	PHE Lakki	Irregular appointments of 80 of operators/chowkedar/Valman	0
34	17	PHE Lakki	Irregular payment of pay and allowances amounting Rs.	52.242
35	18	PHE Lakki	<u>Non deduction of Taxes</u>	
36	1	Distt. Director Live stock	irregular payment	2.215
37	2	Distt. Director Live stock	Loss to Govt. due to non-deposit of revenue	5.478
38	3	Distt. Director Live stock	irregular payment.	0.375
39	4	Distt. Director Live stock	Irregular payment.	1.995
40	1	Distt. Director Agriculture Extension	Unjustified payment on account of POL	0.349
41	3	Distt. Director Agriculture Extension	irregular expenditure on demonstration of plot (grain)	0.085
42	4	Distt. Director Agriculture Extension	Unjustified payment	0.099
43	5	Distt. Director Agriculture Extension	Doubtful payment Form Services Centre Tajazai	1.439
44	1	Distt. Officer Polutation Welfare	Unjustified expenditure	
45	2	Distt. Officer Polutation Welfare	Loss to Govt. due to non-deposit of revenue	3.275
46	3	Distt. Officer Polutation Welfare	Overpayment on account of pay and allowance	0.182
47	4	Distt. Officer Polutation Welfare	Irregular payment of account of rent of office building and non-deduction of taxes	1.338
48	5	Distt. Officer Polutation Welfare	irregular expenditure	0.347
49	6	Distt. Officer Polutation Welfare	irregular payment	0.999
50	5	TMA Bettani	Un-authorized transfer of fund to designated bank account	7.322
51	6	TMA Bettani	Non-conversion of current bank account into PLS account	0
52	8	TMA Bettani	Non-deposit of sales tax and income tax into Govt. treasury	0.116
53	7	TMA Lakki	Non credit of Income Tax deducted into Govt	0.858

			treasury	
54	8	TMA Lakki	Doubtful payment due to non-adjustment of advances.	0.72
55	9	TMA Lakki	Loss to Government due to non recovery of sign boards fee-	0.54
56	11	TMA Lakki	Irregular drawl of TA/DA	0.216
57	10	TMA Sarai Naurang	Overpayment on account of Pay and Allowances	0.012
58	12	TMA Sarai Naurang	unauthorized expenditure on account of repair charges of official vehicles	0.684

Annexure-02
Para 2.5.1.7

Detail of expenditure in non-salary / Developmental heads over & above Revised Schedule of Authorized Expenditure.

Sr. No.	Fund	Description	Final Grant As per SOAE (Non-Salary)	Final Grant As per SAP System (Non-Salary)	Expenditure (Non-Salary)	Excess
1	LK21C16	Education	170,675,454	185,625,896	176,271,775	5,596,321
2	LK21C17	Health	124,134,734	141,776,054	139,919,859	15,785,125
3	LK21C22	Local Government	8,612,121	10,803,008	11,171,937	2,559,816
4	LK21C23	Agriculture	9,588,254	9,327,724	9,761,209	172,955
5	LK21C25	Animal Husbandry	7,789,027	7,891,027	8,504,241	715,214
6	LK21C26	Co-Operations	45,500	49,250	47,500	2,000
7	LK21C39	Social Welfare	5,308,582	5,527,702	5,216,978	91,604
8	LKL21C46	Sports	4,772,253	5,445,153	5,342,025	569,772
9	LK21C47	Population	6,588,793	7,913,918	7,322,267	733,474
10	LK21C89	Revenue & Estate (M)	15,881,432	37,163,380	17,102,945	1,221,513
11	ADP-106	LK9022 - AD LG&RD	900,000	900,000	915,443	15,443
12	ADP-106	LK9022 - AD LG&RD	450,430	450,430	624,440	174,010
13	ADP-693	LK9022 - AD LG&RD	233,337	233,337	236,036	2,699
14	ADP-443	LK9022 - AD LG&RD	300,000	300,000	300,022	22
Total			355,279,917	413,406,879	382,736,677	27,639,968

Annexure-03
Para 2.5.1.13

Detail of Bank Accounts

Sr. No.	Title of Account	Account No	Closing Balance as on 30.06.2019	Receipts During the Year	Total	Expenditure incurred during 2019-20	Balance as on 30.06.2020
1	Tehsildar-LK	4110758919	24,206,463	63,613,296	87,819,759	44,127,051	43,692,708
2	Tehsildar-LK	4110758893	2,629,531	16,695,277	19,288,808	14,895,841	4,391,967
3	DC Relief	4110809426	9,094,830	18,687,195	27,782,025	18,687,195	48,987,635
4	Designated Account	4110779012	6,990,447	21,182,956	28,173,403	26,947,854	1,225,549
Total			42,921,271	120,178,724	163,063,995	104,657,941	98,297,859

Sr. No.	Month	Closing Balance at the end of the month Account No				Total	Minimum admissible profit @ 5%-6% (Rs)
		4110758919	4110758893	4110809426	4110779012		
01	July-2019	87,817,463	1,274,199	9,094,830	3,381,801	101,568,293	423,201
02	August-2019	87,817,463	3,294,024	2,034,830	3,381,127	96,527,444	402,198
03	September-2019	87,817,463	2,449,574	2,034,830	766,241	93,068,108	387,784
04	October-2019	79,050,685	2,864,603	2,034,830	1,699,131	85,649,249	356,872
05	November-2019	64,410,450	2,540,529	2,034,830	953,792	69,939,601	291,415
06	December-2019	60,242,077	2,330,580	2,034,830	953,792	65,561,279	327,806
07	January-2020	49,882,776	4,609,830	8,640,130	633,792	63,766,528	318,833
08	February-2020	47,579,509	7,916,960	1,480,130	633,792	57,610,391	288,052
09	March-2020	45,306,182	4,071,961	21,100,130	3,788	70,482,061	352,410
10	April-2020	45,001,104	4,041,961	19,321,850	3,788	68,368,703	341,844
11	May-2020	44,717,394	4,041,961	39,485,826	3,788	88,248,969	441,245
12	June-2020	43,692,708	4,391,967	48,987,635	1,225,549	98,297,859	491,489
Total		743,335,274	43,828,149	158,284,681	13,640,381	959,088,485	4,423,149

Annexure-04
Para 2.5.2.1

Detail of state land illegally occupied

Sr. No.	Patwar Halqa	Khasra No	Total land		Reason for which possession claimed
			Kanal	Marla	
1.	Titter Khel Guli Jan	2059	04	18	Illegal
2.	Bega Tajazai	1302	02	18	Illegal
3.	Bega Tajazai	1303	70	17	Illegal
4.	Bega Tajazai	1308	01	03	Illegal
5.	Bega Tajazai	1320	23	04	Illegal
6.	Jabu Khel	1124	02	18	Illegal
7.	Jabu Khel	1108	37	07	Illegal
8.	Jabu Khel	1115	31	02	Illegal
9.	Langer Khel Pacca	3504	16	09	Illegal
10.	Matora	263/1	09	12	Illegal
11.	Matora	265	01	12	Illegal
12.	Matora	2225	11	08	Illegal
13.	Matora	786	01	00	Illegal
14.	Matora	1487/1	00	01	Illegal
15.	Matora	2320	03	08	Illegal
16.	Matora	988	02	02	Illegal
17.	Matora	989	01	09	Illegal
18.	Matora	990	04	16	Illegal
19.	Abbassa	2418	16	10	Illegal
20.	Nar Akbar Takthti Khel	131	06	12	Illegal
21.	Nar Akbar Takthti Khel	130	03	12	Illegal
22.	Nar Akbar Takthti Khel	128	58	07	Illegal
23.	Chandoo Khel	740	87	05	Illegal
24.	Chandoo Khel	748	12	15	Illegal
25.	Shakh Quli Khan	154	05	17	Illegal
26.	Shakh Quli Khan	47	02	06	Illegal
27.	Shakh Quli Khan	45	02	11	Illegal
28.	Garzai	1299	21	09	Illegal
29.	Garzai	583	01	05	Illegal
30.	Garzai	2971	23	07	Illegal
31.	Garzai	2640	04	07	Illegal
32.	Garzai	2695/1	06	12	Illegal
33.	Garzai	2696	01	08	Illegal
34.	Garzai	2698	02	04	Illegal
35.	Garzai	1618	03	02	Illegal

Sr. No.	Patwar Halqa	Khasra No	Total land		Reason for which possession claimed
			Kanal	Marla	
36.	Garzai	2107	65	00	Illegal
37.	Garzai	-	66	00	Illegal
38.	Garzai	1586	12	04	Illegal
39.	Garzai	1573	23	06	Illegal
40.	Garzai	1387	37	15	Illegal
41.	Garzai	2076/1	05	18	Illegal
42.	Garzai	1388	24	00	Illegal
43.	Garzai	1388	09	00	Illegal
44.	Garzai	1388	05	00	Illegal
45.	Garzai	2403	20	07	Illegal
46.	Garzai	513	15	00	Illegal
47.	Garzai	523	02	17	Illegal
48.	Garzai	2066	28	17	Illegal
49.	Bragi	226	03	12	Illegal
50.	Bragi	227	01	17	Illegal
51.	Bragi	228	03	14	Illegal
52.	Wali	1251/1252	06	08	Illegal
		Total	816	08	

Annexure-05
Para 3.5.2.4

Detail outstanding Government dues

S.No	Name of Contract	Auction Amount	Collected	Balance
1	Cattle Fair Market Lakki Marwat	18,190,000	10,120,000	8,070,000
2	Cattle Fair Market Ghazni Khel	1,700,000	1,310,000	390,000
3	General Bus stand Lakki Marwat	8,110,000	6,400,000	1,710,000
4	Stop Adda Darra Pezu	6,340,000	4,500,000	1,840,000
5	Stop Adda Tattar Khel Galli Jan	55,000	44,000	11,000
6	Stop Adda Umer Tattar Khel	701,000	479,200	221,800
7	Stop Adda Taja Zai	9,999,999	5,150,000	4,849,999
8	Stop Adda Malang	633,000	397,000	236,000
9	Stop Adda Tajori	985,000	827,000	158,000
10	Entry Fee Lakki City	4,650,000	2,385,000	2,265,000
11	Riksha Fee Lakki City	452,000	271,000	181,000
12	Slaughter House Lakki City	97,000	70,000	27,000
13	Stop Adda Ghazni Khel	1,235,000	831,000	404,000
14	Stop Adda Shehbaz Khel	1,000,000	700,000	300,000
Total		54,147,999	33,484,200	20,663,799

Annexure-06
Para 3.5.2.14

DETAIL OF RENT OF SHOP OF TMA LAKKI MARWAT

S.No	Shop/ Plot No.	Name of lessee	Monthly Rent	No. of default months	Recoverable Rent (Rs.)
1	1	Sharif Ullah	2,127	6	12,762
2	2	Naeem Khan	2,057	4	8,228
3	3	Faiz Ullah Khan	2,095	2	4,190
4	4	Gul Badshah	2,095	9	18,855
5	6	Muhammad Ayub	1,290	3	3,870
6	7	Saif Ullah	1,398	38	53,124
7	12	Hafeez Rasheed	726	6	4,356
8	14	Rafi Ullah	976	3	2,928
9	17	Khan Zaman	6,764	2	13,528
10	20	Gul Aslam	1,692	3	5,076
11	22	Meer Aslam	1,966	9	17,694
12	23	Muhammad Ramzan	1,633	6	9,798
13	24	Nazeer Muhammad	1,484	12	17,808
14	25	Meer Ghulam	5,448	9	49,032
15	26	Akbar Zaman	3,320	3	9,960
16	28	Saleem Khan	1,654	3	4,962
17	29	Ayub khan	2,640	3	7,920
18	30	Habib Ullah	1,758	6	10,548
19	31	Ghulam Nabi	1,320	3	3,960
20	32	Munammad Rafiq	912	3	2,736
21	33	Humayun	517	7	3,619
22	35	Nawab Ali	1,209	6	7,254
23	39	Laeq Ur Rehman	1,329	6	7,974
24	47	Yar Muahammad	1,762	1	1,762
25	48	Kifayat Ullah	1,925	6	11,550
26	49	Meer Alam	1,077	2	2,154
27	50	Mirza Ali Khan	1,858	3	5,574
28	52	Wali Ullah	1,632	5	8,160
29	53	Lateef Ullah	1,632	5	8,160
30	54	Inaam Ullah	1,632	5	8,160
31	60	Yousaf Khan	1,575	2	3,150

32	61	Abida Begum	1,781	6	10,686
33	63	Muhammad Rasheed	1,422	6	8,532
34	64	Muhammad Rasheed	1,423	6	8,538
35	66	Meer Aslam	1,875	6	11,250
36	70	Ghulam Muhi ud din	531	12	6,372
37	71	Haji Ghulam Akbar	993	6	5,958
38	72	Haji Mosum Khan	930	27	25,110
39	73	Sibghat Ullah	777	2	1,554
40	74	Saif Ullah	1265	12	15,180
41	76	Misaal Khan	1,084	3	3,252
42	77	Sarwar	3,554	1	3,554
43	78	Ameer Ghulam	1,607	9	14,463
44	81	Ali Khan	1,740	7	12,180
45	82	Abdullah Khan	1,992	1	1,992
46	83	Muhammad Yousaf	1,755	2	3,510
47	84	Shah Nawaz	2,500	4	10,000
48	86	Misaal Khan	950	12	11,400
49	87	Ali Muhammad	3,518	6	21,108
50	88	Naeem Khan	1,108	3	3,324
51	89	Sahibzad Abdul Qayyum	1489	12	17,868
52	90	Javed Hussain	1,363	12	16,356
53	91	Meer Ahmad	520	13	6,760
54	92	Abdul Hameed	466	3	1,398
55	94	Haq Dad	543	3	1,629
56	95	Ghulam Dawood	672	3	2,016
57	97	Ghulam Muhammad	1,981	12	23,772
58	98	Noor Aslam	3,186	2	6,372
59	99	Muhib Ullah	2,867	3	8,601
60	100	Abdullah Khan	1,561	23	35,903
61	101	Mushtaq Ahmad	700	12	8,400
62	102	Taj Muhammad	2,348	6	14,088
63	103	Hafeez Ishaq	1,425	5	7,125
64	105	Meer Wali	1,857	4	7,428
65	107	Hujjat Ullah (court case)	0	0	0
66	108	Gulli Shah	1,425	12	17,100
67	109	Behram Khan	2,013	6	12,078
68	110	Rashid Minhas	2,012	5	10,060

69	111	Sher Muhammad	1625	3	4,875
70	113	Ghulam Jillani	2713	6	16,278
71	114	Meer Ghulam	2715	9	24,435
72	116	Mehrak Shah	1290	6	7,740
73	117	Muhammad Ali shah	733	6	4,398
74	118	Ejaz Ahmad	3551	3	10,653
75	120	Sana Ullah	1171	4	4,684
76	121	Taj Ali Khan	14129	12	169,548
77	122	Salah ud din	1724	6	10,344
78	123	Faiz Dill	1313	14	18,382
79	124	Ajab Noor	1445	8	11,560
80	126	Haji Muhammad Gull	1392	3	4,176
81	128	Haji Muhammad Gull	1648	3	4,944
82	129	Ghulam Jillani	2456	5	12,280
83	132	Musa Khan	1815	6	10,890
84	135	Ghulam Jillani	2458	10	24,580
85	138	Kher Muahmmad	2630	4	10,520
86	139	Wali Khan	2500	12	30,000
87	140	Meer Afzal	2996	1	2,996
88	142	Meer Ghulam	2352	9	21,168
89	147	Haji Gul Muhammad	2102	12	25,224
90	148	Haji Umer Gul	2992	6	17,952
91	149	Sher Muhammad	1082	3	3,246
92	150	Noor ul Amin	1891	6	11,346
93	153	Gul Muhammad	735	5	3,675
94	154	Raheem Gul	797	6	4,782
95	155	Haji Muhammad Rafiq	1219	3	3,657
96	157	Ayub khan	3340	3	10,020
97	159	Asmat Ullah	1041	12	12,492
98	160	Kifayat Ullah	2706	6	16,236
99	161	Laeq Ur Rehman	884	6	5,304
100	163	Wali Khan	902	18	16,236
101	164	Usman Khan	3653	6	21,918
102	167	Abdul Majeed	1410	8	11,280
103	168	Haji Abdul Ghafar	1294	6	7,764
104	169	Niaz Muhammad	1290	6	7,740
105	170	Basheer Muhammad	1007	6	6,042
106	171	Ghulam Muhi ud din	1740	10	17,400
107	172	Muhammad Younis	1275	6	7,650

108	173	Muhammad Afzal	929	6	5,574
109	174	Meer Aslam	2900	2	5,800
110	175	Kher Muahmmad	1452	6	8,712
111	177	Muhammad Imran	1836	9	16,524
112	179	Faiz Dill	1394	12	16,728
113	180	Taj Ali Khan	1471	12	17,652
114	181	Nawab Khan	1471	12	17,652
115	184	Taj Ali Khan	1471	12	17,652
116	185	Faiz Dill	1063	12	12,756
117	186	Inayat Ullah	2436	6	14,616
118	187	Ghulam Farid	2352	13	30,576
119	192	Arif Khan	2317	9	20,853
120	193	Ghulam Siddiq	1535	6	9,210
121	196	Saif ud din	905	2	1,810
122	201	Muhammad Anwar	1220	9	10,980
123	202	Muhammad Anwar	1274	9	11,466
124	203	Ghulam Shabbir	807	12	9,684
125	204	Israr Ahmad	1148	8	9,184
126	205	Muhammad Anwar	2554	9	22,986
127	206	Master Ata Muhammad	290	9	2,610
128	207	Ghulam Hur	733	12	8,796
129	208	Muhammad Ali Khan	704	12	8,448
130	4	Shirin Jan	1905	12	22,860
131	5	Haji Nawaz Khan	1323	3	3,969
132	9	Noor Ali	1714	12	20,568
133	10	Haji Aziz Khan	1720	9	15,480
134	12	Abdul Rab	2300	3	6,900
135	14	Muhammad Noor	1821	3	5,463
136	15	Aman Ullah	1933	8	15,464
137	17	Munawar Khan	773	9	6,957
138	18	Atta Ullah	733	1	733
139	20	Haq Dad	608	6	3,648
140	22	Falak Naaz	704	7	4,928
141	23	Haq Nawaz	697	7	4,879
142	24	Muhammad Rafiq	697	13	9,061
143	25	Taaj Ali Khan	773	12	9,276
144	26	Saif ullah	773	12	9,276
Total					1,737,915
