



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENTS  
NORTH WAZIRISTAN**

**AUDIT YEAR 2020-21**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
AAC	Additional Assistant Commissioner
AIP	Accelerated Integrated Programme
AIR	Audit and Inspection Report
AD	Assistant Director
APPM	Accounting Policies and Procedures Manual
AG	Accountant General
BHUs	Basic Health Units
CCTV	Close Circuit Television
C&W	Communication & Works
CHM	Clearing House Meeting
CLPC	Citizens- Police Liaison Committee
CNIC	Computerized National Identity Card
CPWA Code	Central Public Works Accounts Code
CVT	Capital Value Tax
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DAO	District Accounts Office
DC	Deputy Commissioner
DDA	District Director Agriculture
DDO	Drawing & Disbursing Officer
DG	Director General
DEO	District Education Officer
DHO	District Health Officer
DO	District Officer
DPR	Disabled Person Rehabilitation
GFR	General Financial Rule
HPA	Health Professional Allowance
HR	Human Resource
INTOSAI	International Organization of Supreme Audit Institutions
FTR	Federal Treasury Rules
KPPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
LED	Light Emitting Diode
LGE & RDD	Local Government, Election & Rural Development Department

LGA	Local Government Act
MCC	Medicine Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
NPA	Non Practice Allowance
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PPRA	Public Procurement Regularity Authority
PTC	Parents Teachers Council
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TAC	Tehsil Accounts Committee
TS	Technical Sanction
WAPDA	Water & Power Development Authority

## **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 North Waziristan for the financial year 2019-20. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2020-21 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC. 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 laying before the appropriate legislative forum.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Kohat on behalf of the DG Audit District Government, Khyber Pakhtunkhwa carried out the audit of audit of Local Government of three districts namely; Bannu, Lakki Marwat and North Waziristan.

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 North Waziristan 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 (Administrator) of 53 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer (Administrator) for each administration. There are two Tehsil Municipal Administrations in district North Waziristan. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer (Administrator) for these councils. However the third tier of government regarding Neighborhood Councils and Village Councils have not been define.

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

This office is mandated to conduct audit of 54 formations working under 03 PAOs. Total expenditure of these formations were Rs. 3782.360 million for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 04 formations of 01 PAO having a total expenditure of Rs. 3782.360 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 93.84% of auditable expenditure.

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

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

As a result of audit, a recovery of Rs 56.031 million was pointed out in this report. No recovery was affected till finalization of this report.

**c. Audit Methodology**

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

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

**d. Audit Impact**

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

**e. Comments on Internal Control.**

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

Comments on five components of internal control are given below:

The organizational structure followed in the local Government Offices was according to the LGA 2013 (amended in 2019)

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

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

Internal and external communications followed Government instructions. However, TMAs did not follow the accounting procedure given in the APPM.

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

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

- i. Non Compilation/Consolidation of Accounts of Local Governments-Rs 140.435 million.<sup>1</sup>
- ii. Unauthorized payment to DDOs instead of crossed cheques to venders Rs 209.128 million.<sup>2</sup>
- iii. Unverified payment on account of adjustments as arrear of pays and allowances Rs 330.009million.<sup>3</sup>
- iv. Non-production of auditable record was noticed in one case. <sup>4</sup>
- v. Reported cases of fraud, embezzlement and misappropriation amounting Rs. 20.079 million was noticed in two cases.<sup>5</sup>
- vi. HR/Employees related irregularities were noticed in threecases amounting to Rs 25.006 million.<sup>6</sup>
- vii. Procurement related irregularities were noticed in three cases amounting to Rs150.356million. <sup>7</sup>
- viii. Issues in management of accounts with commercial banks were noted in two cases amounting to Rs2324.14 million.<sup>8</sup>

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<sup>1</sup>Para no.1.2.1

<sup>2</sup>Para no. 1.2.2

<sup>3</sup>Para no.1.2.3

<sup>4</sup>Para no. 2.5.1.1

<sup>5</sup>Para no.2.5.2.1 to 2.5.2.2

<sup>6</sup>Para no. 2.5.3.1 to 2.5.3.3

<sup>7</sup>Para no. 2.5.3.4 to 2.5.3.6

<sup>8</sup>Para no. 2.5.3.7 to 2.5.3.8



- ix. Value for money & Service delivery issue were noticed in one case amounting to Rs 15.795 million.<sup>9</sup>
- x. Others, including cases of accidents, negligence etc. were noticed in fifteen cases amounting to Rs 883.947 million.<sup>10</sup>

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

**g. Recommendations**

- i. TMA accounts needs to be consolidated at DAO level.
- ii. Arrear of adjustments may inquire and action may be taken the person(s) at fault.
- iii. DDO payments may be stopped and payments may be made direct to vendors instead of DDO.
- iv. Action may be taken against those responsible for not producing record before audit.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report.
- vi. Lapses in the employee's related expenditure may be minimized through internal controls.
- vii. Procurements may be made in light of PPRA rules and instructions.
- viii. Accounts/closing balances may be reconciled with banks on monthly basis and unspent balances more than three years be credited to government.
- ix. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money in terms of value of money.
- x. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to

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<sup>9</sup>Para no. 2.5.4.1

<sup>10</sup>Para no. 2.5.5.1 to 2.5.5.9 & 2.5.5.10 to 2.5.5.15

ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.

# CHAPTER-1

## Public Financial Management

### 1.1 Sectoral Analysis

#### Introduction

After promulgation of Local Government Act, 2013 (amended in 2019), 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 4<sup>th</sup> September, 2019 authorized the DCs, TMOs and Assistant Directors Local Government and Rural Development Department to perform functions of respective Nazemeen under local Government Act 2013, till formation of new elected local Government.

In the light of LGE&RDD's notification dated 4<sup>th</sup> September, 2019 District North Waziristan is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 08 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 North Waziristan, funds amounting to Rs 3937.152 million were allocated to 53 formations working under 03 PAOs. Out of which, expenditure of Rs. 4030.645 million was made resulting into excess of Rs.93.493 million. Audit coverage relating to expenditure for the current audit year comprises 04 formations of 01 PAOs having a total expenditure of Rs3782.660 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 93.84% of auditable expenditure.

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, North Waziristan did not reflect Rs. 92.69 million into the consolidated financial statement of Local Government, North Waziristan.

District Government, North Waziristan 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, North Waziristan as required under section 18 of LGA 2013. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, North Waziristan 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 devolved at district level. Statistics show that there are 246 primaries, 35 middle, 01 higher secondary and 52 high schools including 01 Governor Model School in District North Waziristan. The estimated Teacher Student Ratio is 1:96 at primary, 1:97 at middle, 1:67 at secondary and 1:73 at the level of higher secondary schools. District North Waziristan literacy rate is 30.11% the Gross Enrollment Rate (GER) is 51%, and the Net Enrollment Rate (NER) is 39% at the primary level.

On budgetary front, District Education office, North Waziristan succeeded in spending 100% of District ADP and 97.5% of non-salary budgets.

District Education Offices in North Waziristan were given target of enrolment of 45000 children for current year against which 37515 kids were enrolled. Similarly annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 81% & 69% respectively. Furthermore, 64% schools in district North Waziristan 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 31.77% against the assigned targets.

### **Health**

Health is another important sector of District North Waziristan, with a total of 64 health facilities spread across the district, among which 09 are urban while the rest are rural based. Their further break-up is 25 BHUs, 30 CDs, 5 MCHs, 3 type Ds and 1 RHC with the total catchment area population of approximately 274,651 as per survey carried out by Population censuses in 2017.

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, 3,611 babies were born with 1580 and 2031 in primary and secondary health facilities respectively. Out of them, 03 infant maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 7111 lab tests, 1661 X-rays/ 54 ultrasounds and 71 ECGs were done in primary and secondary health facilities in district North Waziristan. Figures of immunization from EPI register were also both very impressive as 3711 pregnant women received TT-2 vaccines, 2411 kids under 12

months received full immunization, 2547 children under 12 months received 1st measles vaccines and 2918 kids under 12 received 3rd pentavalent vaccine. 1267 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 allocation 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 the ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There is no Dar-ul-Kafala for beggars in district North Waziristan with the objectives to rehabilitate them by imparting vocational training. During last year 151 beggars had from this facility. Rehabilitation center for drug addicts has 10 beds and it had treated 112 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 Officer are not likely to bring about any visible improvement in the short or long run unless more resources are delivered to his sector.

### **Municipal Services**

Town Municipal Administrations, District North Waziristan did not fulfill some primary requirements envisioned as essential component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town Account Officers were

not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, North Waziristan 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- Rs140.435 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 North Waziristan 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 140.435 million and Rs 125.482 million respectively, of the TMAs are not reflected in accounts.

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

Provisions of the Local Government Act 2013 by Local Governments in District North Waziristan were not complied.

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

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

### **1.2.2 Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs209.128 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 North Waziristan, paid Rs. 209,128,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

### **1.2.3 Unverified payments on account of arrears of pay and allowances- Rs330.009million**

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

During certification Audit of North Waziristan for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs330,009,000 was shown made which could not be verified.

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

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

## **CHAPTER-2**

### **2.1 District Government**

#### **Introduction**

Under the Khyber Pakhtunkhwa Local Government Act 2013, (amended in 2019) activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, and Cooperative Society & Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government Act 2013, (amended in 2019) the authority and responsibilities of the District Government have been given as under:

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

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

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

**Detail of audit planned formations expenditure and receipts:**

<b>Sr No</b>	<b>Description</b>	<b>Total Nos</b>	<b>Audited</b>	<b>Expenditure audited FY 2019-20 (Rs in million)</b>	<b>Revenue /Receipts audited FY 2019-20 (Rs in million)</b>
1	Formations	8	4	3782.660	Nil

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

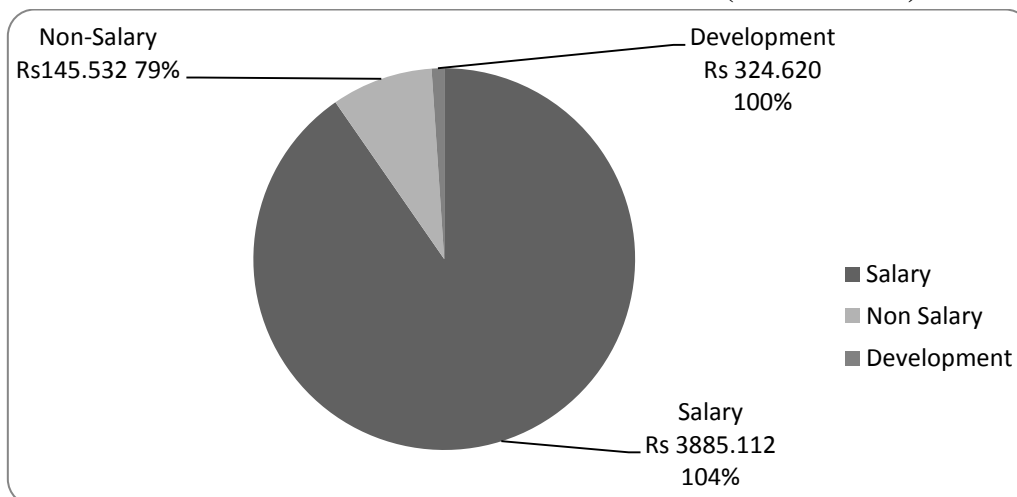
**(Rs in million)**

<b>District Government North Waziristan</b>				
<b>2019-20</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>(Saving)/Excess</b>	<b>%age</b>
Salary	3752.342	3885.112	-132.77	104%
Non-Salary	184.810	145.532	39.278	79%
Developmental (A/C-IV)	324.620	324.619	0.001	100%
<b>Total</b>	<b>4261.772</b>	<b>4355.263</b>	<b>-93.491</b>	
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The Excess of Rs 93.491 million indicates 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 Rs3419.323 million were raised as a result of this audit. This amount also included recoverable of Rs56.031 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in million)		
Sr. No.	Classification	Amount (Rs)
1	Non production of record	0
2	Fraud, embezzlement and misappropriation	20.079
3	<b>Irregularities</b>	0
A	HR/Employees related irregularities	25.006
B	Procurement related irregularities	150.356
C	Management of Accounts with commercial bank	2324.14
4	Value for money and service delivery issues	15.795
5	Others, including cases of accidents, negligence etc.	883.947
<b>Total</b>		<b>3419.323</b>

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

It is the first audit of District Audit. Hence audit reports pertaining to previous years do not exist.

## **2.5 AUDIT PARAS**

### **2.5.1 Non production of record**

#### **2.5.1.1 Non production of record**

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

District Education Officer, North Waziristan failed to produce the following auditable record despite several requisitions and reminders to the management during 2019-20.

1. Sanctioned Strength duly verified.
2. Stock Registers(Dead Stock & Consumable)
3. Pay Bills, Payroll etc, acquaintances roll
4. Service Books of all employees.
5. Detail of Vehicles under use.
6. Log Books of Vehicles / Generators.
7. Detail of employees appointed.
8. Detail of stipend/scholarship.
9. Detail of auctions (if any).
10. Detail of employees residing in Government accommodation.
11. Detail of residential accommodations allotments.
12. Detail of leave cases.
13. Detail of loss occurred during the year (if any)
14. Detail of re-appropriations made during the year.
15. Reconciled Receipt Statement duly verified by DAO.
16. Detail of funds released / expended under electricity charges.
17. Detail of funds received under Financial Assistance.
18. Detail of New SNEs.

19. Detail of Internal Audits along with reports
20. Detail of Physical Verification conducted.
21. Detail of inquiries conducted / pending.
22. Detail of Shaheen Fund, Scout Fund & Hilal-e-Ahmar fund etc.

Non-production of record occurred due to attempt by the management to conceal the record to avoid irregularities and suspected misappropriation of funds.

When pointed out in October 2020, management failed to furnish reply.

Request for convening DAC meeting was made in November 2020. However meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry, disciplinary action against the management.

**AIR 2019-20 Para-10**

## **2.5.2 Fraud, embezzlement and misappropriation**

### **2.5.2.1 Suspected misappropriation of Govt funds on account of expenditure on merged district Rs 16.000 million**

A controlling officer must satisfy himself not only for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinates officers and to guard against waste and loss of public money and store, but also that the prescribed checks are effectively applied.

Deputy Commissioner North Waziristan in the Financial Year 2019-20, drew of Rs. 16,000,000 on account of expenditure under head “newly merged district” during 2019-20. Amount of Rs 15,000,000 was entered in cash book and shown paid to Malaks and Jirgaa’ etc without any supporting documents except hand written receipts prepared by steno and the amounts were being misappropriated by the dealing hands. Moreover an amount of Rs 1,000,000 was drawn from treasury and where about of the same is not known as not entered on cash book.

Misappropriation was occurred due to non-deposit of amount in to Government treasury, which resulted in to loss to Government.

When pointed out in July 2020, management stated that a strict check on the financial matters in this office is maintained by the controlling officer(Deputy Commissioner) being the Principal Accounting Officer in the district and no irregularity was observed. The cash book and all supporting documents concerning payment to Maliks and Jirgas were produced before the audit party for inspection as per statement of the concerned dealing hand official. The hand written receipts are admissible having CNIC Nos and thumb impression /signature of the recipients and the practice is in vogue since long when Agency Development Fund was introduced (now abolished). The amount of Rs.1,000,000/- was intended to be drawn from treasury for payment of monthly



Mojib/ payment to the Utmanzaijirga for food and travelling expenditures who were tasked for resolving the chronic tribal issues between:

- 1) Eppi and Maddikhel where two deaths and 04 injured took place.
- 2) Machikhel and Khadi land dispute.
- 3) Haiderkhel and Bakakhel land dispute.
- 4) Sherkhel and Gulakkhel land dispute.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

Audit recommends inquiry into the matter and action against the person(s) at fault as the funds were drawn from treasury on single cheque dated and shown paid to Malaks and elders on simple hand written page without any evidence of payment.

**AIR 2019-20Para-02**

#### **2.5.2.2 Suspected Misappropriation of Rs. 4.079 million**

Para 23 of GFR Vol-I requires that 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 part or on the part of his subordinate staff.

District Health Officer, North Waziristan in the financial year 2019-20, withdraw of Rs. 4,079,740 from government treasury on account of LPR and financial assistance of 11 and 4 employees died during service. Out of the total Rs. 2,404,740 was drawn for LPR of the employees, but retirement order, leave account, cash book and sanction of the competent authority were not available on record. Further some employees were checked randomly from SAP system, but were not found, same is the case with financial assistance where death certificate and other documents were not available.

1. Service book
2. Personal Number
3. Death Certificate
4. CNIC

When pointed out in August 2020, management stated that payment was made after observing all coddle formalities, all relevant records including service books, leave accounts, retirement order are available. The para may please be dropped

Request for convening the DAC meeting was made on 01.10.2020, which could not be convened till finalization of this report.

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

**AIR 2019-20Para-17**

### **2.5.3 Irregularities**

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

##### **2.5.3.1 Illegal with drawl of HPA/Conveyance Allowance during leave/absent period Rs1.515 million**

According to Govt of Khyber Pakhtunkhwa Finance Department Notification No.FD(SOSR-II)8-18/2015-16. Health Professional Allowance will not be admissible during earned leave, study leave & extra Ordinary leave.

District Health Officer North Waziristan for financial year 2019-20, it was observed that doctors withdraw Rs. 1,515,048 on account of Health Professional Allowance and Conveyance Allowance during on leave and absent period. No deductions were made from their salary till date of audit. Details as per Annexure-2.

Overpayment of Health Professional Allowance and conveyance occurred due to weak internal controls which resulted in loss to Government.

When pointed out in August 2020, management stated that recovery will be made.

Request for convening the DAC meeting was made on 01.10.2020, which could not be convened till finalization of this report.

Audit suggests recovery of the overpaid amount and deposit into the Government treasury under intimation to audit.

**AIR 2019-20 Para-09**

##### **2.5.3.2 Illegal appointments of staff and irregular payment -Rs.22.133 million**

According to clause A(iii) of Notification No. SOS 6(E&AD) 1-3/2007 dated 22.03.2007 issued by Administration Department (Regulation Wing) Govt.

of KP, “a Departmental Selection Committee will be bound to recruit employees from BPS 1 to 4 through District Employment Exchange. In absence of District Employment Exchange, the recruitment will be made through Departmental Selection Committee after vacancies have been advertised in newspapers.

District Health Officer North Waziristan during the year 2019-20, that local office appointed various cadre staff in December 2019 and in May 2020. Detail as per Annexure-3. The following discrepancies were noticed:

1. The posts were not publically advertised.
2. Documentation of recruitment process including application, short listing, marks sheets, merit lists, attendance sheets, selection committee recommendation, medical reports and qualification etc were not available, which made whole the recruitment process suspicious.
3. Documents of the applicants were not verified from the concerned board/University.
4. Deputy Commissioner Approval was not sought.
5. Appointment was made against dying cadre post like Bahsthee etc.
6. For class IV appointment employment exchange approval was not obtained.
7. 2 Ward Orderly were appointed in BPS 3, where 7 in BPS 4, similarly 1 Ward Aya was appointed in BPS 3 and 2 were appointed in BPS 4, which need justification.

Audit hold that recruitment process was irregular which needs justification as already the office is drawing salary in excess of the sanctions posts.

When pointed out in August 2020, management stated that the post were properly advertised and all the coddle formalities were observed including, advertisement, shortlisting, mark sheet, merit list, most of the court cases .however all the documents are verified.

Request for convening the DAC meeting was made on 01.10.2020, which could not be convened till finalization of this report.

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

**AIR 2019-20 Para-05**

**2.5.3.3 Unauthorized payment on account of Non-Practicing Allowance – Rs1.358 million**

As per standing orders Non-practicing allowance is allowed to Doctors who do not practice in private clinics on the presentation of an affidavit in this regard.

The District Health Officer North Waziristan paid Rs. 1,357,852 to various doctors on account of non-practicing allowance during 2019-20, however affidavit in this regard were not obtained, and most of these doctors have their private clinics and still receiving NPA in violation of Government instructions. Details as per Annexure-4

When pointed out in August 2020, management stated that non practicing allowance will be recovered from the practicing doctors, and other cases affidavit will be produced to audit

Request for convening the DAC meeting was made on 01.10.2020, which could not be convened till finalization of this report.

Audit recommends recovery of NPA from the doctors concerned and depositing into Government treasury.

**AIR 2019-20 Para-08**

**B Procurement relate irregularities**

**2.5.3.4 Irregular procurement of vehicles for Rs. 71.529 million**

According to Administration Department Letter SOT(AD)TCR, 2015/KC dated 15/8/2017 letter endorsed to all commissioners/deputy commissioners and

all administrative secretaries. Revised authorization of vehicles for each office of divisional commissioner would be allowed one 1300 cc motor car and 4x4 double cabins for security/squad.

Deputy Commissioner North Waziristan incurred expenditure of Rs. 71,529,000 on procurement of 11 vehicles during year 2019-20 as per the following details.

<b>Particular</b>	<b>Engine Capacity</b>	<b>No. of Vehicle</b>	<b>Amount</b>
Fortuner Sigma-4	2755 cc	1	8,689,000
Toyota Revo 4x4	2800 cc	10	62,840,000
Total		11	71,529,000

Audit found the following irregularities.

- Chief Minister Approval for purchase of vehicle amounting to Rs 35,000,000 was obtained whereas expenditure of Rs 71,529,000 was made in violation of Finance Department Approval.
- The procurement committee was constituted for the purchased of vehicles, comprised of DC, ADC, AC, DAO and Planning officer. For advice no technical expert was the member in committee.
- 15 Nos double cabin 2015 model were available with the office, therefore further purchases of vehicles were unnecessary.
- Out of the 11 vehicle purchased, One vehicle was handed over to Commissioner Bannu, One to TMO Miran Shah and 3 vehicles were handed over to DPO North Waziristan, which depict that the purchased was made without any justification and actual requirement.
- Luxury vehicles were purchased whereas no such provisions were available in CM approval.
- Vehicles were handed over to unauthorized personal resulted into wastage of government resources excessive drawl of POL beyond the ceiling.
- Condom vehicles were not reported to government for auction.  
The lapse occurred due to weak internal control

When pointed out in July 2020, management stated that;

- Approval for purchase of 11 no vehicles was granted by Chief Minister Khyber Pakhtunkhwa for North Waziristan District for which a meeting of District purchase Committee was held which recommended purchase of high engine capacity vehicles. Since in 35 M, purchase of high engine capacity vehicles was not possible therefore being principal accounting officer, re appropriation was done vide order no 3680-83/DN Dated 02-01-2020 as done by all tribal districts. Purchase of low engine capacity vehicle would have been wastage of resources keeping in view terrain of the district.
- Since no Motor vehicle Examiner has been posted in NWTd, therefore rely was made on the available staff from administration, Accounts office and planning office.
- The 15 no vehicles provided mentioned in the para were provided by FATA Secretariat on loan basis having the following status
  - The vehicles other than that provided to police will be handed over to Administration department after observance of coddle formalities.
  - The 11 no newly purchased vehicles were approved in blanket approval for all tribal districts by the Chief Minister Khyber Pakhtunkhwa for the entire tribal districts whereby North Waziristan Tribal District Specific case was not processed for the subject procurement.
  - Vehicle was provided to commissioner office. All the vehicles purchased were justified as per following break up;
    - a) 01 vehicle for DC.
    - b) 01 for ADC NWTd.
    - c) ADC (F&P).
    - d) ADC Relief.
    - e) AC Miran shah
    - f) AAC Miran shah.
    - g) AAC Revenue NWTd.
    - h) AC Razmak.
    - i) AAC Razmak.

- j) AC Mir Ali.
- k) AAC Mir Ali.

- Administration Department minutes vide letter No. SOT(AD)TCR, 2015 dated 12-05-201 authorized the district purchase for purchase of vehicles for field officer DCs/ADCs/ACs and AACs be allowed vehicles of higher engine capacity according to the nature of their duties and terrain requirements which were purchased by all tribal districts.
- No vehicle has been provided to an authorized person. POL for Case property vehicle in use of department heads is managed by the department concerned and is not provided by the District Administration.
- The same will be done shortly. As far as the Purchase is concerned, blanket approval for all Tribal Districts was given by Chief Minister Khyber Pakhtunkhwa and no individual case was processed for North Waziristan District.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

Audit recommends that the vehicle in excess of the actual requirement may be surrendered to government, condom vehicles be reported for auction and payment in excess of the CM approval be regularized from Finance department besides recovery for excess drawl of POL be made from officer/ officials.

#### **AIR 2019-20 Para-01**

#### **2.5.3.5 Non-transparent procurement –Rs.49.92 million**

Para 01 Chapter-II & V of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000 and shall announce in an appropriate manner without splitting or regrouping of any procurements so planned.



District Education Officer, North Waziristan spent Rs49,199,000 on account of purchase of school bags without coddle formalities during 2019-20.

- Tender was invited through single stage two envelop procedures on the basis of 70% marks for technical evaluation and 30% for financial evaluation. Audit is of the view that technical proposal for purchase of school bags was irrelevant and undue favor to successful bidder as all other suppliers were deprived on the basis of technical evaluations.
- Procurements was made on the basis of unauthorized purchase committee constituted by the District Officer Education, where not a single member from Deputy Commissioner officer and Finance and Planning participated.
- Minutes of the purchase committee were not available on record.
- Tender document for technical evaluation and financial evaluation was not available on record.
- Physical evaluation was not made by the purchase committee in respect of quality and quantity
- NIT was not available on record.

Non transparent tendering process occurred due to lack of internal control, which resulted in to irregular award of contract.

When reported in October 2020, Management failed to furnish reply.

Request for convening DAC meeting was made on 22.10.2020, which could not be convened till finalization of this report.

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

**AIR 2019-20 Para-02**

### **2.5.3.6 Irregular tender process of Rs. 7.724 million**

According to section 10 of KPPRA rules 2014 the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

Deputy Commissioner North Waziristan in the financial year 2019-20, paid Rs. 7,723,500 through cheque no. 04733600 dated 6.8.2019 to Mr.Zahid Ullah Dawar on account of CCTV camera hiring for sensitive polling station.

Audit observed the following irregularities:

1. Procurements were made through quotation instead of tendering process.
2. General order supplier is not entitled for specialized nature of work such as installation of camera.
3. Section 10 of KAPPRA was relaxed by the DC instead of PDMA.
4. Committee was constituted on 11.07.2019, whereas quotations were called, received and opened on 12.7.2019.
5. Call deposit money was received on 16.7.2019 clearly shows that no tender was made.

The irregularity occurred due to weak internal controls.

When pointed out in July 2020, management did furnish reply.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

The matter is therefore, reported to higher-ups for appropriate action besides fixing responsibility on person(s) at fault.

**AIR 2019-20 Para-27**

## C Management of Accounts with Commercial Banks

### 2.5.3.7 Un-necessary retention of money in designated bank accounts- Rs 2,318.875 million

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

Deputy Commissioner, District Education Officer and DHO, North Waziristan, retained Rs. 2,318,874,940 in different designated banks accounts during 2019-20, as detail below:

S No.	Name of Deptt.	Amount
1	Deputy Commissioner	2,272,417,201
2	Education	45,731,841
3	Health	725,898
		<b>2,318,874,940</b>

Unnecessary retention was occurred due to non-compliance of rules, which resulted un-utilization of Government funds drawn from treasury.

When pointed out in July & September 2020, management of DC office stated that the designated accounts pertained to payment of compensation losses of shopkeepers Miranshah Bazaar, flood rain affected which is continues process requires verification etc hence, the amount retained to avoid lapse. However, cash book and other papers will be maintained and shown to next audit. However, education and health department did not respond in the matter.

DAC meeting was held on 08.10.2020, on the paras of DC office, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

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

**2.5.3.8 Irregular retention of Bank profit outside the treasury  
Rs5.265 million**

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

Deputy Commissioner North Waziristan in the year 2019-20 maintained various PLS accounts in National Bank Miran Shah. Amount of Rs5,265,329 earned as profit on these bank accounts during the year. However, the amount has not been deposited into Government treasury. Details of the banks accounts and profit are as under:

S#	Months	NBPA/CNo. 3072277414	NBP A/C No. 3072281801	NBPA/CNo. 3072282506	NBPA/CNo. 3072280768	Total
1	July2019	352,136	355,710	236,371	2,500,953	3,445,170
2	Jan 2020	204,364	176,017	230,310	1,209,468	1,820,159
	<b>Total</b>	<b>556,500</b>	<b>531,727</b>	<b>466,681</b>	<b>3,710,421</b>	<b>5,265,329</b>

The lapse occurred due to weak internal control

When pointed out in July 2020, management stated that the amount of profit on PLS account will be drawn from the banks and will be deposited into Government treasury and progress will be shown to audit.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

Audit recommends that profit earned on all accounts be immediately deposited into Government treasury beside reconciliation be made with bank and unclaimed deposits be surrendered to government treasury.

**AIR 2019-20 Para-10**

## **2.5.4 Value for money and service delivery issues**

### **2.5.4.1 Non supply of medicines-Rs15.795 million & Non imposition of penalty- Rs1.106 million**

According to Instruction No.7 of the Government MCC Khyber Pakhtunkhwa and penalties clause of supply orders, the supply of stock was required to be completed within 30 days. The supplier may avail 15 days extension with 3 % penalty and another 15 days with 7% penalty on the cost of non supplied items. After the expiry of these extended periods, the order shall be cancelled and the purchaser will have the right and authority to arrange alternate purchase at the risk and cost of the supplier in respect of non supplied items and will be penalized according to terms and conditions of Government MCC.

District Health Officer North Waziristan in the financial year 2019-20, issued supply order for Rs 22,414,868 on 16-04-2020 for purchase of medicine. The supplier failed to supply medicine amounting to Rs 15,795,178 within stipulated period nor in the extended period. The local office did not take any action against the suppliers nor imposed penalty Rs1,105,662 on the firms. Detail at Annexure-5.

The non supply of medicines occurred due to weak management control resultantly people at large were deprived from the timely benefit of the medicines.

When pointed out in August 2020, management stated that the purchase was made from MCC, on approved rate and bill of the supplier are available and the supply was not made. As and when received penalty will be imposed and stock entries will be made.

Request for convening the DAC meeting was made on 01.10.2020, which could not be convened till finalization of this report.

Audit recommends inquiry besides action against the person at fault.

**AIR 2019-20 Para-16**

## **2.5.5 Others, including cases of accidents, negligence etc.**

### **2.5.5.1 Irregular payment for (CLCP) amounting to Rs74.96 million**

According Section 36 of LGA 2013, the accounts of receipts and expenditure of local governments shall be kept in such form and in accordance with such principles and methods as the Auditor-General of Pakistan may prescribe. Further, 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.

Deputy Commissioner North Waziristan in the Financial Year 2019-20, approved 131 cases for complete damaged and 141 partially damaged cases and paid Rs. 400,000 and Rs. 160,000 to each simultaneously. Audit observed the following irregularities:

- i. In some cases cheques were not handed over to the beneficiary
- ii. In case the death/non availability of beneficiary, the cheques were not distributed among the legal heirs as per inheritance law.
- iii. The copy of the cross cheque book was not available at records.
- iv. Cash book was not maintained properly nor was signed by the deputy commissioner.

The lapsed was occurred due to weak internal and financial control

When pointed out in July 2020, management stated that the cheques in few cases are not handed over to the beneficiaries because of non-production of death certificates. The cheques in case of death/non-availability of beneficiaries are also pending for want of required legal heirs' certificate. Pictorial record of the cheques is maintained on office record. The same will be paid upon fulfillment of coddle formalities.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

Audit recommends cheques should be distributed among the beneficiary as per succession policy/rules.

**AIR 2019-20 Para-05**

**2.5.5.2 Irregular payment for land compensation - Rs395.175 million**

According Section 36 of LGA 2013, the accounts of receipts and expenditure of local governments shall be kept in such form and in accordance with such principles and methods as the Auditor-General of Pakistan may prescribe. Further, 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.

Deputy Commissioner North Waziristan in the Financial Year 2019-20, paid Rs.395.175 million for 60 individual @ 1,500,000 per Marla, out of total funds received Rs 2928.4 million for 290 persons. The rate was determined by the locals and elder of the area which is on higher side as compared to other districts. The rate was required to be determined by the DC office on basis of Patwar record of the area. In addition payment was made to individual instead of payment through succession policy of the government. No cash book was maintained for the payments.

The lapsed was occurred due to weak internal and financial control

When pointed out in July 2020, management stated that the prevailing rates in Miranshah bazar are much higher than 15 lac per Marla. Affectees are still not receiving the same considering it to be low. Secondly the rate per marla was approved by the cabinet. Thirdly the valuation table rate per marla in respect of Miranshah is 15 lac per marla as well.



DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

Audit recommends cheques should be distributed among the beneficiary as per succession policy/rules.

**AIR 2019-20 Para-06**

**2.5.5.3 Doubtful payment on account of death compensation & superannuation -Rs. 14.574 million**

According to Secretary Relief, Rehabilitation & Settlement Department Government of KP notification no so/A/RR&SD/2-1/2015 stated that 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).

District Health Officer North Waziristan during 2019-20, paid of Rs. 14,574,614 on account of financial assistance and superannuation as the per following details.

S. No.	Head of account	MW6005	MW6006	Total
1	Superannuation	479,680	8,494,934	8,974,614
2	Financial assistance	750,000	4,850,000	5,600,000
	<b>Total</b>	<b>1,229,680</b>	<b>13,344,934</b>	<b>14,574,614</b>

Audit observed that the payment was made without observing the following formalities.

- Service book and leave account of the employee were not available on record.
- Retirement order is not available with the claims.
- Sanction for incurrence of expenditure from competent authority is not available.
- Employees' record was checked on SAP system but no record was available.
- Actual Payee Receipts are not available on record nor produced to audit.
- An amount of Rs. 250,000 as financial assistance to Mr. Karimat Khan and Rs. 229,680 as LPR to Mr. Ali Pooz khan through DDO dated 22.06.2020 was checked through SAP, but service history was not found, thus payment is doubtful and needs details inquiry at appropriate level.
- Personal numbers of the employees were not found with the claims.

Doubtful payment on account of death compensation occurred due to non-compliance of rules which resulted in mismanagement of public funds.

When pointed out in August 2020, management stated that the payment was made after observing all coddle formalities, all relevant record including service books, leave accounts, retirement records are available.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

Audit recommends detail inquiry at appropriate level besides action against the person(s) at fault.

**AIR 2019-20 Para-01**

#### **2.5.5.4 Un authentic payment due to non-availability of actual payee receipts- Rs.331.40 million**

According Section 36 of LGA 2013, the accounts of receipts and expenditure of local governments shall be kept in such form and in accordance

with such principles and methods as the Auditor-General of Pakistan may prescribe. Under rule 283 of CTR, each head of office is responsible for the amount drawn is duly paid to person entitled to receive it and obtain acquaintance on bill or TR form-28.

Deputy Commissioner North Waziristan for the Financial Year 2019-20, paid Rs. 331,400,000 as compensation to 69 petrol pumps. The following irregularities were noticed:

- Un-authentic and unauthorized committee of 09 petrol pumps owner and 03 shop keepers from the market was constituted without any authority.
- Building losses were not confirmed from C&W Division.
- Technical committee was not constituted for the purpose.
- Number. of Petrol Pumps were not confirmed from C&W, WAPDA and DC offices and OGRA for license issued for petrol pumps.
- No confirmation was obtained from the Oil companies.
- Licenses / permit issued from Ex PA office were not provided to confirm number of petrol pumps.
- No operation was carried out in Razmak Tehsil but payment was made.
- Cash book was not properly maintained nor signed from the deputy commissioner.

Non availability of such documents occurred due to non-compliance of rules, which creates doubts regarding payment for petrol pumps.

When reported in July 2020, management stated that the committee of 09 petrol pumps owner and 03 shopkeepers was notified by the then Assistant Political Officer Miranshah (Now Assistant Commissioner) with the approval of Political Agent (Now Deputy Commissioner) with specific TORs. The committee followed TORs strictly and submitted losses in a shape of book which was discussed with the committee member in the presence of technical expert who confirmed the same as correct. The confirmation of building losses and petrol pumps was not sort from C&W because the committee constituted was bound to

present actual and rationalize losses sustained by the owners. Though some of the petrol pumps were without NOC which was not in practice in ex FATA. Approval of compensation was made by the cabinet.

DAC meeting was held on 08.10.2020, however, minutes of DAC were not issued by the Principal Accounting Officer till the finalization of the report.

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

**AIR 2019-20Para-03**

**2.5.5.5 Irregular expenditure on purchase of barbed wire& angle iron Rs. 21.183 million.**

As per FTR -205 “every Government officer entrusted with the payment of money should obtain for every payment he make a voucher setting forth the full and clear particular regarding the claims and all relevant information necessary for its proper identification and classification in accounts. Every voucher must bear to have attached to it an acknowledgment of payment signed by the person by whom or on whose behalf the claim is put forward. Where it is not possible to obtain an acknowledgment, a certificate of disbursement should be in manuscript, signed by the disbursing officer and countersigned by the superior officer, A memorandum detailing the reasons for not obtaining an acknowledgement should also be drawn and kept on records.

District Director Agriculture North Waziristan incurred expenditure of Rs.21,182,970 on of purchase Angle Iron & Barbed Wire during the year 2019-20 as detailed below:

S.No	Cheque No	Dated	Item Name	Amount
01	1930395	23.04.2020	Angle Iron	2,329,080
02	1971697	20.06.2020	Barbed Wire	931,710
03	0540269	17.06.2020	Barbed Wire	584,730
04	0540269	17.06.2020	Barbed Wire	533,910
05	1830490	22.04.2020	Barbed Wire	577,980
06	1930491	22.04.2020	Angle Iron	1,444,560
07	409691	17.03.2020	Angle Iron	10,639,200

08	Nil	17.03.2020	Barbed Wire	4,141,800
<b>Total</b>				<b>21,182,970</b>

Audit observed that;

- Record relating to installation of barbed wire location of area, detail of beneficiary farmer was not available on record.
- PC-I of the schemes not available on record neither produced to audit.
- Technical Sanctions of the schemes not available on record neither produced to audit.
- PC-IV or completion report of the technical committee not available on record neither produced to audit.
- Handing taking over report not available on record neither produced to audit.

Audit is of the view that the expenditure was unauthentic.

The lapse occurred due to weak internal control

When pointed out in October 2020, management that detail reply will be submitted after consulting of record, however, no reply was submitted till finalization of this report.

Request for convening of DAC meeting was made in November 2020, DAC meeting was not convene till the finalization of this report.

Audit recommends that matter may be verified from the beneficiaries and outcomes of the verification may share with audit.

**AIR 2019-20Para-13**

#### **2.5.5.6 Non deposit of health receipts – Rs. 6.489 million**

According to Para 5 (c) of District Government Budget rules 2016, each controlling officer ensuring all sums due to Government are regularly and promptly assessed, realized and duly credited in the Government Treasury.

District Health Officer, North Waziristan realized Rs.10,733,230 out of which Rs.4,801,717 was deposited in to Government treasury, resulted into less deposit of Rs 5,931,513. In addition to OPD, an amount of Rs. 557,846 collected from others income like X-rays, ultra sound etc, by the health facilities which were not deposited by the dealing hands. Resulted into non deposit of Rs. 6,489,359, details as per DHIS are as under:

Health Facilities	Head of income	Amount collected	Amount Deposited
THQ	Indoor	11,580	11,580
	Laboratory	124,136	124,136
	ECG	3,520	3,520
	X-Ray	51,260	51,260
	CT Scan	0	0
	Ultrasound	345,450	345,450
	Dental Procedures	10,000	10,000
	Ambulance	4,000	4,000
	Others	7,900	7,900
	<b>Total</b>	<b>557,846</b>	<b>557,846</b>

Non deposit of health receipts was occurred due to weak internal control, which resulted in loss to government.

When reported in July/August 2020, Management stated that recovery will be made.

Request for convening the DAC meeting was made on 03.10.2020, 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-07**

#### **2.5.5.7 Non obtaining of performance guarantee of Rs. 1.793 million**

According to Director General Health Services Khyber Pakhtunkhwa Peshawar office order No. 1727-76/Proc-Cell/Dated 16-11-16 addressed to all

DHOs in KPK, Clause-4 provides that the concerned DHO shall ensure availability of human resource, completion of infrastructure, availability of power(electricity) & there is no dumping of the said equipment. And Clause-4 upon receipt of supply, concerned office shall arrange inspection of the supplies. And Clause-6, payment should not be made without submission of contract execution certificate duly signed by DG Health. Clause-8, the successful bidders shall submit performance security @8% in the shape of bank guarantee of the amount of supply order.

District Health Officer, North Waziristan in the year 2019-20 incurred expenditure of Rs22, 414,868 on purchase of Drugs and Medicine. On one side 80 percent of the supply was not made till date of audit and other hand performance guarantee for Rs. 1,793,189 @ 8% of supply order was not obtained from the supplier (22, 414, 868 x8%). Thus government funds were put to risk.

When pointed out in August 2020, management stated that details reply will be submitted after scrutiny of the records.

Request for convening the DAC meeting was made on 01.10.2020, which could not be convened till finalization of this report.

Audit recommends inquiry and besides fixing responsibilities on person(s) at fault.

**AIR 2019-20 Para-18**

**2.5.5.8 Loss to Government due to non deduction of sales tax and stamp duty of Rs. 9.457 million**

According to Para 26 of GFR Volume I, 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.

According terms & condition # 5 of the supply order No.5467/Supply Order/School Bags-STNR/2019-20 dated NWT D the 15.05.2020. "The prices

given in the contract are final including all the taxes i.e sales tax, income tax, stamp duty etc and transportation charges to the schools.

District Education Officer, North Waziristan awarded tenders to Burhan and Brothers and made payment of Rs 63,084,841 to the suppliers but sales tax amounting to Rs 8,826,586 less deducted and stamp duty @ of 1% amounting to Rs.630,847 was not deducted from the bills, resulted in loss of Rs 9,457,433, as detailed below:

S#	Items Name	Bills Amount	Sales tax required	Sales tax deducted	Diff	Stamp Duty Rs
1	School Bags	49,199,000	8,363,830	1,429,715	6,934,115	491,990
2	Furniture	12,133,040 + 146,830 + 15,750 + 5832 = 12,301,092	2,091,186	412,523 + 4994 = 417,517	1,673,669	123,010
3	Stationary	330,750+ 14,985 + 23,976 = 369,711	62,851	11,245	51,606	3,697
4	Misce: items	578,060+8001+49,3 54 = 635 415	108,021	19,654	88,367	6,354
5	Jute Tats	579,623	98,536	19,707	78,829	5,796
<b>Total</b>			<b>10,724,424</b>	<b>1,897,838</b>	<b>8,826,586</b>	<b>630,847</b>

Audit is of the view that non deduction of stamp duty occurred due to weak financial control which resulted into loss to government.

When pointed out in October 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 25.10.2020, which could not be convened till finalization of this report.

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

**AIR 2019-20 Para-03**

#### **2.5.5.9 Loss to Government due to non recovery 8% additional security of Rs.3.936 million**

According to Clause 2(c) of KPPRA Rules-2014 “bid security/ surety/ guarantee” means a written guarantee from a third party guarantor usually a bank



or an insurance company submitted to a client by a contractor or bidder with a bid. According to clause-4 of Bid Security of KPPRA Rules-2014, the bid security of the successful bidder will be retained in case no performance guarantee is required; however, such a condition shall be mentioned in the bidding document. In case performance guarantee is required, bid security shall be released to the successful bidder after he has submitted the performance guarantee in the shape of an irrevocable bank guarantee. The procuring entity may ask for a performance guarantee from the contractor, which shall not exceed 10 percent of the bid value, as would be specified in the standard bid solicitation documents or standard bidding document. According to terms & condition # 6 of the supply order No.5467/Supply Order/School Bags-STNR/2019-20 dated NWTD the 15.05.2020. "The firm is required to provide 8% security more amounts in shape of demand draft in the name of District Education Officer.

District Education Officer, North Waziristan awarded contract to M/s Burhan Brothers Trading Company for the supply of schools bags with the condition to deposit the 8% additional security amounting to Rs.3,935,920. The supplier neither completed the supply of bags till 30.09.2020 neither deposited the 8% additional security with DEO North Waziristan besides the facts that full payment was made to the supplier in June 2020.

Non deposit of additional security occurred due to weak managerial control which resulted into Loss to government.

When pointed out in October 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 25.10.2020, which could not be convened till finalization of this report.

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

**AIR 2019-20 Para-04**

**2.5.5.10 Loss to Government due to purchase of Angle Iron at higher rate Rs.10.334million**

Para 23 of the General Financial Rules Volume I requires that 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 part.

District Director Agriculture North Waziristan purchased angle iron on a higher rates from M/s Ahmadzai Wazir which resulted in to loss to government of Rs.10,334,056 as detailed below:

<b>Project ID</b>	<b>M/s Ahmadzai Wazir(Rates)</b>	<b>Lowest (Rates)</b>	<b>Difference</b>	<b>Quantity purchased</b>	<b>Overpaid Amount</b>
AIP-BU-5242	780	218	562	2896	1,627,552
AIP-LK-5202	780	218	562	1852	1,040,824
AIP-MW-5072	780	218	562	13640	7,665,680
<b>Total</b>					<b>10,334,056</b>

Audit observed that M/s Ahmadzai Wazir being 2<sup>nd</sup> lowest supply order was issued which resulted into loss to government.

The lapse occurred due to weak internal control.

When pointed out in October 2020, management that detail reply will be submitted after consulting of record however no reply was submitted till finalization of this report.

Request for convening of DAC meeting was made in November 2020, DAC meeting was not convene till the finalization of this report.

Audit recommends recovery and fixing responsibility on person at fault.

**AIR 2019-20 Para-04**

#### **2.5.5.11 Overpayment on account of installation of cameras Rs 5.386 million**

Deputy Commissioner North Waziristan in the financial year 2019-20, paid Rs. 7,723,500 through cheque no. 04733600 dated 6.8.2019 to Mr.Zahid Ullah Dawar on account of CCTV camera hiring for sensitive polling station. In National Assembly only 50 polling stations were declared sensitive and 207 cameras were procured and installed @9000, whereas in Provincial election 64 polling stations were declared sensitive out of 178 polling stations. But payments of camera installations was made on all 178 polling stations for 823 cameras. Resulted into overpayment of Rs. 5,386,500 (567 x 9500). No cameras were installed on polling station declared normal as confirmed from election commission office.

The lapse occurred due to weak internal control.

When pointed out in July 2020, management did not furnish reply.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

Audit recommends inquiry and fixing responsibility on person at fault.

**AIR 2019-20 Para-28**

#### **2.5.5.12 Loss to Government due to purchase of Vertical Net Farming at higher rates Rs.4.196 million**

Para 23 of the General Financial Rules Volume I requires that 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 part.

District Director Agriculture North Waziristan purchased Vertical Net Farming at higher rates from M/s Bilal Builders which resulted in loss to government of Rs. 4196,400 as detailed below:

Project ID/Item Name	M/s Bilal Builder (Rates per Kanal)	Lowest (Rates)	Difference	Quantity in Kanal	Amount
AIP-MW-5072 Vertical Net Farming	19,800	6,350	13,450	80	1,076,000
AIP-LK-5202	19,800	6,350	13,450	16	215,200
AIP-BU-5342	19,800	6,350	13,450	49	215,200
AIP-MW-5008	19800	6350	13,450	200	2,690,000
<b>Total</b>					<b>4,196,400</b>

Audit observed that in both cases M/s Bilal Builders being 3<sup>rd</sup> lowest supply order was issued which resulted into loss to government.

The lapse occurred due to weak internal control.

When pointed out in October 2020, management that detail reply will be submitted after consulting of record however no reply was submitted till finalization of this report.

Request for convening of DAC meeting was made in November 2020, DAC meeting was not convene till the finalization of this report.

Audit recommends recovery and fixing responsibility on person at fault.

**AIR 2019-20 Para-05**

**2.5.5.13 Un-authentic payment of on account of hiring of transport - Rs.14.680 million**

As per Commissioner Bannu letter NO 2188/Secy/Acctt/election dated 19.07.2019 details accounts and disbursement will be produced to audit.

Deputy Commissioner North Waziristan for the financial year 2019-20, paid Rs. 14,680000 through cheque no. 04733599 dated 6.8.2019 to HQ 7 Div

Camp area Miranshah on account of hiring of public transport in election 2019. Details accounts as required were not available with the office. When asked it was replied that details accounts and APR will be produced to audit.

The lapse occurred due to weak internal control.

When pointed out in July 2020, management did not furnish reply.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report.

Audit recommends inquiry and fixing responsibility on person at fault.

**AIR 2019-20 Para-29**

**2.5.5.14 Non maintenance of fixed assets register and misappropriation of assets –Rs2.097 million**

According to Para VI of the Second Schedule of Khyber Pakhtunkhwa District Government Rules of Business 2015, District Administration will maintain record of Assets & Liabilities of the District.

Deputy Commissioner North Waziristan in the financial year 2019-20, did not maintained Fixed Assets Register. Rs 5,573,150 paid on account of procurement of furnishing items through C&W for Deputy Commissioner guest house. Either Rs. 2,097,150 items misappropriated by the dealing hands or items were not delivered by the supplier.

Audit observed the following irregularities:

1. Payments for 6 single beds were made Rs. 100,000 each, whereas only 4 beds available in guest house.
2. 3 double beds were purchased for Rs. 200,000 each, whereas only 2 beds available in guest house.

3. Payment was made for 9 Mitsubishi Split AC including stabilizer, whereas Heir company split AC are installed without stabilizer.
4. Payment were made for 5 sofa set 5 seater Rs. 65,000 each, whereas physically 3 sets available. Thus Rs. 130,000 items misappropriated.
5. Payment was made for 10 Electric Geezer Rs. 30,000 each, where as physically 2 available. Rs. 240,000 misappropriated
6. 8 Room chairs purchased of Rs. 4000 each, while physically not available. Rs. 32,000 misappropriated
7. Payment for made 20 search light of Rs. 65000 each, while only 6 installed. Rs. 910,000 misappropriated.
8. Payment was made for Double curtains of 550 each for 173 pieces. Rs. 95,150 misappropriated.
9. Payment was made for 2 dinner set of Rs. 30,000 each. All missing. Rs. 60,000 misappropriated.
10. Payment was made for 2 complete tea set of Rs. 15000 each. All missing. Rs. 30,000 misappropriated.
11. Payment was made for 2 water set of Rs. 10000 each. All missing. Rs. 20,000 misappropriated
12. Payment was made 3 double bed Korean blanket Rs. 20000 each. All missing. Rs. 60,000 misappropriated.
13. Payment was made for 4 Afghani carpet of Rs. 30000 each. All missing. Rs. 120,000 misappropriated
14. Payment was made for 4 Electric Gas heater of Rs. 25000 each. All missing. Rs. 100,000 misappropriated

The lapsed was occurred due to weak internal and financial control

When pointed out in July 2020, management stated that all the items were procured after completion of coddle formalities and no regularities committed. However, all the items will be taken on stock register and will be shown to next audit.

DAC meeting was held on 08.10.2020, however minutes of the meeting not issued by the Principal Accounting Officer till the finalization of this report

Audit recommends all the stock should be recorded in fixed assets register besides inquiry into the matter for fixing responsibility against the person(s) at fault.

**AIR 2019-20 Para-25**

**2.5.5.15 Loss to Government due to non imposition of penalty for non/incomplete supply Rs.4.205 million**

According terms & condition # 5 of the supply order No.5467/Supply Order/School Bags-STNR/2019-20 dated NWTd the 15.05.2020. “ If 100% supply of the order items to the government schools is not completed within the timeline i.e 30<sup>th</sup> June 2020 from the signing of this contract the purchaser will impose liquidated damages(LD) @2% penalty per month on the approved value/rate of the undelivered quantity of the items. The LD will be counted on daily basis and the Ld amount will be deducted from the bill under the contract as per rules. In case of failure security @8% will forfeited in favour of government treasury.

According supply order No.5660 dated NWTd the 10.06.2020.“ Jute Tats & furniture was to be supply before 30<sup>th</sup> August 2020.According terms & condition # 8of the supply order No.5467/Supply Order/School Bags-STNR/2019-20 dated NWTd the 15.05.2020. “Payment will be made after inspection of the store by the District Purchase Committee.

District Education Officer North Waziristan awarded contract to M/s Burhan Brothers Trading Company for supply of School Bags, Jute Tats and Furniture which was required to be supplied 30.06.2020 but was not supplied till 30.09.2020. The DEO North Waziristan neither imposed penalty on the supplier neither forfeited his security despite of the fact whole payment was made in advance which was required to be made after inspection as detailed below;

S.No	Items Name	Advance Payment	Required date of supply	2% Penalty	8% Security	Total
01	SchoolBags	49,199,000	30.06.2020	245,995	3,935,920	4,181,915
02	Furniture	12,133,040	30.08.2020	20,222	0	20,222
03	Jute Tats	579,623	30.08.2020	966	0	966
04	Stationary	369,711	30.08.2020	616	0	616
05	Misc: Items	636,065	30.08.2020	1,060	0	1,060
<b>Total</b>				<b>268,859</b>	<b>3,935,920</b>	<b>4,204,779</b>

Audit is of the view that non imposition of penalty occurred due to weak financial control which resulted into Loss to government.

When pointed out in October 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 25.10.2020, which could not be convened till finalization of this report.

Audit recommends recovery besides inquiry & action against the person at fault.

**AIR 2019-20 Para-05**



## ANNEXURES

### Annexure -1

#### (Detail of MFDAC Paras)

S#	AIR Para No	Department	Subject	Amount Rs in million
1.	5	Deputy Commissioner	Irregular payment for (CLCP)	74.96
2.	7	-do-	Where about of fund drawn from government treasury	152.455
3.	8	-do-	Unauthorized re-appropriation of funds	6.043
4.	9	-do-	Irregular/unauthorized drawl of Pay and Allowances	5.877
5.	11	-do-	Irregular and Un-authorized Drawl of Conveyance Allowance	0.409
6.	12	-do-	Doubtful payments to Khar Kama victims	59.00
7.	14	-do-	Over payment on account POL	3.651
8.	15	-do-	Irregular withdrawal of Government funds on account of others	1.343
9.	16	-do-	Suspected misappropriation on account of weapon license fee	2.594
10.	17	-do-	Illegal collection and misappropriation and loss to government on account of domicile fee	13.019 4.34
11.	18	-do-	Irregular and Un-authorized Drawl of House Rent Allowance	0.503
12.	19	-do-	Non-disbursement of funds "Rent of Private House occupied by the Army & FC troops"	3.833
13.	20	-do-	Non conversion of current bank accounts into saving resulting loss to Govt exchequer	123.960
14.	21	-do-	Expenditure on account of repair of Vehicle	1.135
15.	22	-do-	Non deduction of House Rent Allowance and electricity charges from the residents and illegal occupation of residential bungalows and occupants.	
16.	23	-do-	Irregular payment of Honoraria	0.152
17.	24	-do-	Non maintenance of cash book for expenditure	134.601
18.	26	-do-	Irregular appointment against dying cadre.	Nil
19.	02	District Health Officer	Misappropriation on account of non-supply of Drugs and medicines.	1.294
20.	03	-do-	Irregular payment of miscellaneous payment	1.959
21.	06	-do-	Excess Drawl of Pay then the sanctioned post	Nil

22.	10	-do-	Non-deposit of Bank profit	0.364
23.	11	-do-	Irregular retention of fund in bank and improper maintenance of cash book	0.726
24.	12	-do-	Irregular Withdrawal of House Rent and Conveyance Allowances	0.539
25.	13	-do-	Irregular payment of salaries	1.940
26.	14	-do-	Unauthorized withdrawal in advance of government money	15.795
27.	15	-do-	Overpayment to supplier	0.250
28.	20	-do-	Irregular payment of pay and allowances to overage employee	8.154
29.	22	-do-	Unexplained variations in month wise salary	0000
30.	04	-do-	Un authentic drawl of Pay and Allowances through DDO	57.109
31.	10	-do-	Un authentic drawl of Pay and Allowances through DDO	33.325
32.	19	-do-	Irregular payment of pay and allowances arrears	126.532
33.	21	-do-	Un authentic drawl of Pay and Allowances through DDO	13.723
34.	07	District Edu: Officer	Irregular expenditure without tender/quotations	0.242
35.	08	-do-	Irregular payment of contingency through DDO & suspected misappropriation	3.025
36.	11	-do-	Irregular withdrawal of Parent Teacher Council fund	245.020
37.	12	-do-	Excess Drawl of Pay & Allowances then the sanctioned posts	0.000
38.	13	-do-	Abnormal variations in payment of monthly salaries	0000
39.	16	-do-	Irregular payment of uniform allowance to non entitled employees	1.712
40.	17	-do-	Irregular payment to employees beyond 60 years	0.067
41.	18	-do-	Irregular payment against appointment during ban period	24.259
42.	19	-do-	Irregular payment of various allowance to non entitled employees	0.532
43.	20	-do-	Irregular payment of PHD/M.Phil allowance to non entitled employees	0.625
44.	21	-do-	Irregular expenditure on closed schools and payment of pay and allowance	0.000
45.	25	-do-	Non deduction of Income Tax	0.150
46.	01	Distt. Director Agriculture	Irregular expenditure on purchase of Seeds and Fertilizer	35.385

47.	02	-do-	Loss to Government due to purchase of Barbed Wire & High Tree cutting Saw at higher rates	0.783
48.	03	-do-	Loss to Government due to purchase of Pit Hole Digger at higher rates	0.182
49.	06	-do-	Loss to Government due to purchase of Tool Kit at higher rates Rs.0.368 million	0.368
50.	07	-do-	Loss to Government due to Purchase of packing material at higher rates	0.613
51.	08	-do-	Loss to Government due to purchase of Chilies seeds at higher rates	0.437
52.	09	-do-	Loss to Government due to purchase of Potato seeds at higher rates	0.915
53.	10	-do-	Loss to Government due to purchase of Okra seeds at higher rates	0.233
54.	11	-do-	Loss to Government due to purchase of Plum at higher rate	0.202
55.	12	-do-	Irregular Expenditure on purchase of Fruit Plants	6.248
56.	19	-do-	Un authentic drawl of Pay and Allowances through DDO	60.634

## Annexure-2

### Para 2.5.3.1

S#	Name	Posting	nature	Period	Days/Months	HPA	Conveyance	Total
1	Dr. ZafarAyub	THQ Mir Ali	Absent	8/7/19 to 20/7/19	13 days	38,581	2097	40,678
2	Dr. Amin Ullah	THQ Mir Ali	Absent	1/10/19 to 31/12/19	3 month	276,000	15000	291,000
3	Dr. Jamshed	THQ Mir Ali	Medical Leave	1/11/19 to 30/11/19	1 month	92,000	5,000	97,000
4	Dr. Munir	THQ Mir Ali	Absent	19/5/2020 to 31/5/2020	13 days	38,581	2097	40,678
5	Dr. RifatShirreen	THQ Mir Ali	Umrah Leave	1/2/2020 to 15/2/2020	15 days	47,586	2586	50,172
6	Dr. FaizaRasool	THQ Mir Ali	Maternity Leave	1/2/2020 to 14/4/2020	2 months and 14 days	226,933	12,333	239,267
8	Dr. Haroon	THQ Mir Ali	Absent	1/12/19 to 14/1/2020	1 months and 14 days	133,548	7258	140,806
				24/1/2020 to 15/2/2020	22 days	65290	3548	68,838
				20/2/2020 to 31/5/2020	3 months and 10 days	307,724	16724	324,448
9	Dr. Nadir Shah	THQ Mir Ali	Absent	1/11/19 to 31/12/19	2 months	184,000	10,000	194,000
			Absent	23/1/2020 to 31/1/2020	9 days	26,709	1452	28,161
<b>Total</b>						<b>1,436,952</b>	<b>78,095</b>	<b>1,515,048</b>

**Annexure-3****Para 2.5.3.2**

<b>S.No</b>	<b>Designation</b>	<b>Pay Scale</b>	<b>No of employee</b>
1	Sweeper	3	9
2	Mali	3	1
3	Dhobi	3	2
4	Chowkidar	3	6
5	Ward Orderli	3	2
6	Ward Aya	3	1
7	Naib Qasid	3	2
8	Badraga	3	1
9	Ward Orderli	4	7
10	Ward Aya	4	2
11	Temp position	4	1
12	Driver	6	1
13	Dispenser	12	23
14	Lady Health Visitor	12	7
15	Operation Theatre Technic	12	1
16	Radiographer	12	1
17	Junior Epi Technician	12	2
18	Clinical Technician (Anasthesia)	12	2
19	Clinical Technician (Dental)	12	2
20	Clinical Technician (Pathology)	12	1
21	Tehsil Superintendent	12	1
<b>Total</b>			<b>75</b>

**Annexure-4**  
**2.5.3.3**

**Details of unauthorized payment of NPA to doctors during 2019-20**

<b>S#</b>	<b>Particular</b>	<b>Designation</b>	<b>Amount Paid( one year)</b>
01	Hamid Ullah	Medical Officer	6,000
02	Amir Ullah	Dental Surgeon	40,000
03	ZafarUllah	Principal Medical Officer	36,000
04	Atta Ullah	District Health Officer	27,000
05	KaleemGhulam	Senior Medical Officer	22,452
06	Gul Rashid	Senior Medical Officer	27,000
07	Dr.Akbar Jamal	Medical Officer	36,000
08	Asad U Allah	Medical Officer	36,000
09	Abdul Shakoor Jan	Medical Officer	14,400
10	IsrarUIHaq	District Health Officer	33,000
11	Dr.Sibghatullah Khan	Medical Officer	36,000
12	Ali Bahader	Medical Officer	36,000
13	Ahmad Ullah	Medical Officer	36,000
14	Bakhtamal Jan	Senior Medical Officer	36,000
15	Azim Shah	Senior Medical Officer	36,000
16	Bakhmal Khan	Senior Medical Officer	36,000
17	FazalGul	Senior Medical Officer	36,000
18	Muhammad Sadiq	Senior Medical Officer	36,000
19	TajGul	Senior Medical Officer	36,000
20	Muhammad Younas	Medical Officer	36,000
21	Arsala Khan	Senior Medical Officer	36,000
22	Nawab Khan	Senior Medical Officer	36,000
23	FalakNaz	Senior Medical Officer	36,000
24	IkramUllah	Medical Officer	36,000
25	NasruninUllah	Senior Medical Officer	36,000
26	DrNaseem Khan	Medical Officer	36,000
27	DrArif Kamal	Medical Officer	36,000
28	DrShama Noor	Medical Officer	36,000
29	AsifIqbal	Head Nurse	36,000
30	Muhammad Younas	Medical Officer	36,000
31	DrAsadUllah	Medical Officer	36,000

32	DrMirajUd Din	Medical Officer	36,000
33	DrFida Muhammad	Medical Officer	36,000
34	Dr Muhammad Younas	Medical Officer	36,000
35	DrFaheemUllah Khan	Medical Officer	36,000
36	Dr Adnan Rashid	Medical Officer	36,000
37	Dr Muhammad Nadir Shah	Medical Officer	36,000
38	Allah Din	Medical Officer	36,000
39	Ismail jan	Medical Officer	36,000
40	FaizaRasool	Medical Officer	36,000
	<b>Total</b>		<b>1,357,852</b>

**Annexure-5**

**2.5.4.1**

**Details of Medicines Purchased in DHO North Waziristan during 2019-20**

<b>S#</b>	<b>Name of Supplier</b>	<b>Supply order in Rs.</b>	<b>Medicine not supplied</b>	<b>Remarks</b>
1	M/S Stallion Pharma Lahore	418,380	418,380	Supply order was issued on 16/4/2020, not supplied till date
2	M/S Sami Pharmaceutical Karachi	650,100	650,100	Supply order was issued on 16/4/2020, not supplied till date
3	M/S Amson Vaccine Islamabad	69,500	69,500	Supply order was issued on 16/4/2020, not supplied till date
4	M/S MKB Pharma Peshawar	644,420	530,170	Supply order was issued on 16/4/2020, not supplied till date
5	M/S Bosch Pharma Karachi	390,000	390,000	Supply order was issued on 16/4/2020, not supplied till date
6	M/S Linz Pharma	1,017,000	1,017,000	Supply order was issued on 16/4/2020, not supplied till date
7	M/S Will Shire	1,810,600	1,810,600	Supply order was issued on 16/4/2020, not supplied till date
8	M/S Stallion Pharma Lahore	1,508,500	1,508,500	Supply order was issued on 16/4/2020, not supplied till date
9	M/S Searl Karachi	1,267,800	1,267,800	Supply order was issued on 16/4/2020, not supplied till date
10	M/S Stanly Pharma Peshawar	2300,000	270,000	Supply order was issued on 16/4/2020, not supplied till date
11	M/S UnisaPharma Lahore	1,970,100	1,970,100	Supply order was issued on 16/4/2020, not supplied till date
12	M/S GSK Karachi	496,040	496,040	Supply order was issued on 16/4/2020, not supplied till date
13	M/S RehmanRenbo Lahore	145,500	145,500	Supply order was issued on 16/4/2020, not supplied till date
14	M/S Feroz Sons Lahroe	934,470	644,470	Supply order was issued on 16/4/2020, not supplied till date
15	M/S Sami Pharma Karachi	4,421,440	600,000	Supply order was issued on 16/4/2020, not supplied till date
16	M/S Allied Distribution Karachi	106,000	106,000	Supply order was issued on 16/4/2020, not supplied till date
17	M/S CirinPharmaHattar	738,310	738,310	Supply order was issued on 16/4/2020, not supplied till date
18	M/S MactorPharma Karachi	1,244,038	1,244,038	Supply order was issued on 16/4/2020, not supplied till date



19	M/S FynksPharma Karachi	1,197,770	833,770	Supply order was issued on 16/4/2020, not supplied till date
20	M/S HamadPharma enterprises Karachi	476,400	476,400	Supply order was issued on 16/4/2020, not supplied till date
21	M/S Wilshire Lahore	608,500	608,500	Supply order was issued on 16/4/2020, not supplied till date
		<b>22,414,868</b>	<b>15,795,178</b>	