



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT SOUTH WAZIRISTAN**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
APPM	Accounting Policies and Procedures Manual
AG	Accountant General
BHUs	Basic Health Units
CMD	Chief Minister Directive
CPWA Code	Central Public Works Accounts Code
CVT	Capital Value Tax
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DCA	District Comptroller of Accounts
DG	Director General
DEO	District Education Officer
DHO	District Health Officer
DO	District Officer
DPR	Disabled Person Rehabilitation
GHSS	Government Higher Secondary School
GFR	General Financial Rules
E& SE	Elementary & Secondary Education
FTR	Federal Treasury Rules
KPPPRA	Khyber Pakhtunkhwa Public Procurement Rules Authority
LGE & RDD	Local Government, Election & Rural Development Department
LGA	Local Government Act
MCC	Medicine Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PTC	Parents Teachers Council
TMA	Tehsil Municipal Administration

TMO	Tehsil Municipal Officer
TAC	Tehsil Accounts Committee
TDR	Term Deposit Receipt
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, in District South 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 of the observations included in this report were finalized in the light of written replies of the departments whereas in most of the cases departments did not submit written replies till finalization of this report. DAC meeting were also not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

Compliance with authority audit of District South Waziristan was carried out by the Directorate General Audit District Governments, Khyber Pakhtunkhwa, which is also mandated to carry out financial attest audit, performance audit and special studies.

Audit Jurisdiction of DG audit in District South Waziristan consists of 46 formations working under 05 PAOs. Total expenditure of these formations was Rs 2,717.46million for the financial year 2019-20.

Local Governments of District South Waziristan consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 08 devolved departments including AD Local Government Election & Rural Development Department. The second Tier-Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are three Tehsils administrations in district South Waziristan. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. However the third tier of government did not installed due to non holding of election.

a. Scope of audit

Audit was conducted of 06 formations for the financial year 2019-20, with the total expenditure of Rs 2,517.905 million. In terms of percentage, the audit coverage for expenditure is 72.56 % of auditable expenditure.

b. Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs 37.128 million was pointed out in this report. No recovery was affected till finalization of this reported.

c. Audit Methodology

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

Audit procedures employed to obtain evidences were inspection, Analytical procedures, observations and computation.

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.

- i. Comments on Internal Control and Internal Audit department
- ii. Internal control is designed to address risks and to provide reasonable assurance that, pursuit of entity's mission, its objectives are being achieved.
- iii. Comments on the five components of internal control are given below.
- iv. The organizational structure followed in the local Government Offices was according to the LGA 2013.
- v. No activity i.e. risks identification, risk evaluation and appropriate responses were carried out in the local government.
- vi. Accounts were not reconciled with the DAO by TMAs. No review was carried out of the performances.
- vii. Internal and external communications followed Government instructions. However, TMAs did not follow the accounting procedure given in the APPM.
- viii. 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.

e. Key Audit Findings of the Report

- i. Non compilation/consolidation of accounts of Local Governments- Rs 25.767 million¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs 105.929 million²
- iii. Unverified payments on account of arrears of pay and allowances- Rs56.076 million³
- iv. HR/Employees related irregularities were noticed in nine cases amounting to Rs 157.145 million⁴
- v. Procurement related irregularities were noticed in twelve cases amounting to Rs 239.094 million.⁵
- vi. Issues in management of accounts with commercial banks were noted in eight cases amounting to Rs 585.174 million.⁶
- vii. Value for money & Service delivery issue was noticed in one case amounting to Rs 29.394 million.⁷
- viii. Others, including cases of accidents, negligence etc were noticed in four cases amounting to Rs 5,233.875 million.⁸

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

f. Recommendations

- i. TMA accounts needs to be consolidated at DAO level.
- ii. Action may be taken against those responsible for not producing record before audit.
- iii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.

¹ Para no. 1.2.1

² Para no. 1.2.2

³ Para no. 1.2.3

⁴ Para no.2.5.1.1 to 2.5.1.9

⁵ Para no. 2.5.1.10 to 2.5.1.21, 3.5.1.1 to 3.5.1.4 & 4.5.1.1

⁶ Para no. 2.5.1.22 to 2.5.1.29 & 3.5.2.1 & 3.5.2.2

⁷ Para no.2.5.2.1, 4.5.2.1 & 4.5.2.2

⁸ Para no.2.5.3.1 to 2.5.3.4 &

- iv. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

On completion of the tenure of all the District Council, Tehsil Council, Town Council and Village and Neighborhood Council in the province were dissolved on 29th August 2019 according to the Notification of Local Government, Elections and Rural Development Department dated 4th Sep, 2019. The Notification Authorized the DC, TMO and Assistant Director LG & RDD to perform functions of respective Nazemeen under local Government Act, 2013, till the installation of new elected local government.

In the light of LGA 2013 amended in 2019, District South Waziristan is divided into three tiers of government i.e. District Government South Waziristan is headed by Deputy Commissioner who is the Principal Accounting Officer of the budget grant allocated to the 08 offices devolved at district level. Similarly, there are three TMAs i.e TMA Ladha, TMA Sarwaki and TMA Wana, headed by Tehsil Municipal Officer, who is the Principal Accounting Officer for the Tehsil Municipal Administration.

In District South Waziristan, funds amounting to Rs3,514.78 million were allocated to 46 formations working under 01 PAO. i.e DC. Out of which, expenditure of 2,717.46 million was made resulting into saving of Rs 797.32 million. Audit coverage relating to expenditure for the current audit year comprises 04 formations of 01 PAO having a total expenditure of Rs 2,517.905 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 72.56 % of auditable expenditure.

Audit Jurisdiction of DG audit in District South Waziristan consists of 46 formations working under 01 PAO. Total expenditure of these formations was Rs2,717.46 million for the financial year 2019-20.

Similarly funds amounting to Rs 25.767 million were allocated to Tehsil Municipal Administration Ladha, Sarwaki and Wana as Grant from Provincial government. Audit coverage relating to expenditure for the current audit year comprises 02 formations of 02 PAOs having a total expenditure of Rs 25.767 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 100 % of auditable expenditure.

According to Section 36(3) of Local Government Act 2013 (amendment) Act, 2019, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, South Waziristan did not reflect Rs 24.312 million into the consolidated financial statement of Local Government, South Waziristan.

District Government, South Waziristan was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council/ administrator for District Government, South Waziristan as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, South 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, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Funds to the tune of Rs 1627.478 million were provided to elementary & secondary education headed by District Officer. Expenditure of Rs 1559.051 million was incurred, out of which expenditure of Rs 1057.660 million was audited, thus 67.84% of expenditure was audited.

Statistics show that there are 246 primaries, 32 middle, 04 higher secondary and 30 high schools including 01 model school in District South Waziristan. The estimated Teacher Student Ratio is 1:43 at primary, 1:68 at middle, 1:29 at secondary and 1:25 at the level of higher secondary schools. District South Waziristan literacy rate is 32.11% the Gross Enrollment Rate (GER) is 53%, and the Net Enrollment Rate (NER) is 41% at the primary level. On budgetary front, District Education office, South Waziristan succeeded in spending 90.00% of District ADP and 97.5% of non-salary budgets.

District Education Offices in South Waziristan were given target of enrolment of 40000 children for current year against which 36516 kids, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 91% & 79% respectively. Furthermore, 74% schools in district South 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 South Waziristan, devolved at district level. Funds to the tune of Rs 616.210 million were provided to health department headed by District Officer Health. Expenditure of Rs 458.759 million was incurred. Health department South Waziristan consist of 64 health facilities spread across the district, among which 08 are urban while the rest are rural

based. Their further break-up is 26 BHUs, 29 CDs, 5 MCHs, 3 type Ds and 1 RHC with the total catchment area population of approximately 254,356 as per survey carried out by Health department in 2020.

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

On mother and child health care front, 3,410 babies were born with 1480 and 1930 in primary and secondary health facilities respectively. Out of them, no infant maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 7250 lab tests, 1567 X-rays/ 35ultrasounds and 64 ECGs were done in primary and secondary health facilities in district South Waziristan. Figures of immunization from EPI register were also both very impressive as 3807 pregnant women received TT-2 vaccines, 2015 kids under 12 months received full immunization, 2640 children under 12 months received 1st measles vaccines and 3018 kids under 12 received 3rd pentavalent vaccine. 1162 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.

Municipal Services

Town Municipal Administrations South Waziristan was newly established with grant of 25.767 million in the year 2019. Town Municipal Administration did not fulfill some primary requirements envisioned as integral 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, South 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- Rs25.767 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 South 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 Rs25.767 million and Rs25.767 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 South 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 - Rs105.929 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 South Waziristan, paid Rs.105,929,000 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- Rs56.076million

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 South Waziristan for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs56,076,000 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, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, and Cooperative Society & Social Welfare.

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

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

Detail of audit planned formations expenditure and receipts

S. No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs in million)
1	Formations	06	06	2,517.905	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

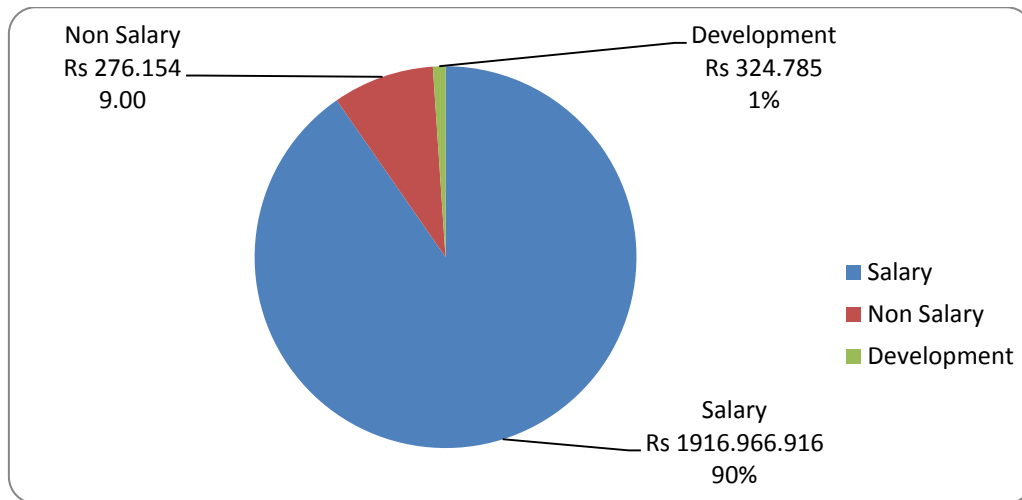
(Rs in million)

District Government South Waziristan				
2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	2,248.271	1,916.966	(331.305)	(17.28)
Non- Salary	321.383	276.154	(45.229)	(16.37)
Developmental	358.069	324.785	(33.284)	(10.24)
Total	2,927.723	2,517.905	(409.818)	(16.27)
Receipts	0	0	0	0

The savings of Rs 409.818 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 Rs 6,218.564 million were raised as a result of this audit. This amount also included recoverable of Rs37.128 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	Irregularities	
A	HR/Employees related irregularities	157.145
B	Procurement related irregularities	231.481
C	Management of Accounts with commercial bank	585.174
2	Value for money and service delivery issues	10.889
3	Others, including cases of accidents, negligence etc.	5,233.875
	Total	6,218.564

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 Irregularities HR/Employees related irregularities

2.5.1.1 Unverified expenditure of Rs 7.854 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 South Waziristan issued cross cheques amounting to Rs 5,732,972 bearing cheque No. 755904 dated: 12.3.2020 and cheque No. 755903 dated: 12.3.2020 for Rs 2,120,745 (total Rs 7,853,717“Grant In Aid”) to Musa Nikka Model School & college Wana and to Zam Governor Model School & college Tank respectively but the local office failed to produce any detail/record/APRs of the same. Thus in absence of the above, Audit could not authenticate the expenditure.

Unverified expenditure occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-07

2.5.1.2 Unverified expenditure of Rs 9.140 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 South Waziristan paid a sum of Rs 9,140,355 to Contingent Paid Staff in cash instead of cross cheques but the local office failed to produce any detail/record/APRs of the same. Thus in absence of the above, Audit could not authenticate the expenditure.

Moreover, record relating to Tribal Commission Account, License Account, Judicial Account, Inquiry files, Appointments, Land Acquisition record, Scholarships, Agency Development Fund, newly merged area fund, Compensation paid to petrol pumps and main Stock Register was also remained unverified besides so many verbal and written requests.

Unverified expenditure occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-08

2.5.1.3 Irregular payment of Pay & Allowances through DDO-Rs 5.798 million

According to Rule-157 of Treasury Rules Vol-I, the cheques for more than Rs 200/- drawn in favor of local bodies, firms, private persons or Government servants (in respect of their personal Claims) shall be crossed "Payees A/C only". This Rule will however not apply to Federal Govt. Servants in r/o pay and allowances up to Rs. 2000/- per month. In this regard the Accountant General Office and all other concerned have also issued instructions for payment of pay and allowances to Govt. employees through their bank accounts only.

Deputy Commissioner South Waziristan paid a sum of Rs 5,797,920 on account of Pay & Allowance through DDO/in cash instead of payment through bank accounts, which is irregular and chances of misappropriation could not be ruled out.

Irregularity occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-13

2.5.1.4 Non deduction of House Rent Allowance-Rs 1.118 million

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

During the scrutiny of accounts record of Deputy Commissioner, South Waziristan for the financial year 2019-20 it came to notice that from the below mentioned employees, house rent allowance amounting to Rs 1,117,640 was not deducted to whom government accommodations were allotted. Detail is given at annex-2.

Irregularity occurred due to weak financial control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

Audit suggests recoveries besides inquiry for recover of long outstanding dues since their occupation.

AIR 2019-20 Para-20

2.5.1.5 Irregular payment on account of Un-attractive Area Allowance Rs.1.605 million

According to Finance Department Letter No. SO(F-1)FD/CSF/3-53/2006/2052 dated 19th April 2007, Unattractive Area/Hill Allowance at the rate of 100% of the Basic Pay of the Political Agents, Assistant Political Agents in orders to strengthen and rationalization of FATA.

During the scrutiny of accounts record of Deputy Commissioner, South Waziristan for the financial year 2019-20 it was revealed that from 01.07.2019 the FATA was merged in to settle districts but the following officers /officials of DC South Waziristan are still drawing irregularly Un-attractive Area Allowance of Rs.1,605,000 as detailed below. Moreover Office of the DC South Waziristan is situated in the settle district of Tank. Detail is given at annex-3.

Irregularity occurred due to weak financial control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-23

2.5.1.6 Irregular appointment of staff and pay of Rs. 4.152 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, South Waziristan during the financial year 2019-20 appointed various cadre staff. Detail is given at annex-4. The following discrepancies were noticed:

1. 5 posts of clinical pharmacy were advertised, whereas 8 were appointed.
2. Documentation of class IV recruitment process including application, short listing, marks sheets, merit lists, attendance sheets, selection committee recommendation, medical reports 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 Bahsthi etc.

Irregularity occurred due to weak internal control, which resulted in doubtful appointment.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-09

2.5.1.7 Irregular payment of Pay & Allowances through DDO-Rs 101.502 million

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

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

New Accounting Model by direct credit transfer to the employees nominated bank accounts”.

During audit of accounts record of HR data of District Education Officer South Waziristan for the financial year 2019-20, it was observed that an amount of Rs. 101,501,936 was drawn on account pay & allowances to different employees through DDO instead of direct credit system to vendors which is in violation to the above orders.

Irregularity occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-09

2.5.1.8 Irregular Payment of arrears through adjustments in pay & allowances-Rs 23.120 million

According to Para 89(4) (viii) of GFR Vol- I, the head of a department and the Accountant General will be jointly responsible for the reconciliation of figures given in the accounts maintained by head of department with those that appear in the Accountant General’s books.

GFR 134 states that all claims in respect of government employees shall be submitted to DAO/AG/AFPR duly complete in all respect and supported by relevant verifiable evidence as mentioned in CTR 177 in respect of claim. Similarly 4.6.5.5 of APPM prescribes that any that any change in employees

allowances and deductions shall be notified (by the DDO) through the change statement to the DAO/AG/AGPR.

During audit of accounts record of HR data of District Education Officer South Waziristan for the financial year 2019-20, it was observed that an amount of Rs. 23,119,526 was drawn on account of arrear/adjustment of pay & allowances of different employees. Neither approval of the Competent Authority was available neither investigation sanction was obtained. And payment was drawn through DDO.

Irregularity occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-10

2.5.1.9 Irregular Payment of Performance Evaluation Allowance- Rs.2.856 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.

District Education Officer, South Waziristan during the financial year 2019-20 paid a sum of Rs. 2,856,475 as Performance Evaluation Allowance to

primary teachers, which are held irregular. The allowance was neither paid in settled districts nor in merged districts.

Irregularity occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-24

Procurement related irregularities

2.5.1.10 Irregular expenditure on account of installation of CCTV Cameras-Rs 14.280 million Non deduction of income tax-Rs 1.285 million

According to Government of Khyber Pakhtunkhwa, Home and TA Department letter No. SO(security-II)/IID/GE.2018/E dated 10.07.2018, the Competent Authority has been pleased to allow hire/purchase of the CCTVs/Surveillance Cameras for most sensitive polling stations in the premises outside the schools, through the normal mode of procurement allowed as per law.

Provided that any procuring entity desirous of using negotiated tendering as a method of procurement shall record its reasons and justifications in writing for resorting to negotiated tendering and shall place the same on record. 11. Method of advertisement.---(1) 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 uptoRs. 2.5 million,

shall be posted on the procuring entity's website or public procurement regulatory authority (PPRA's) or both. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring entity.

(ii) for District Governments, the procuring entity may route a justifiable case for exemption to the Government by the District Coordination Officer, through Secretary Local Government Department; (iii) Government may exempt the procurement of an object or a class of objects, in national/public interest, from some or all provisions of this Act, for which reasons shall be recorded in writing;

Deputy Commissioner South Waziristan received a cheque No. 97788706 dated: 19.07.2019 amounting to Rs 14,280,000 from Commissioner D.I Khan Division D.I Khan on account of installation of 794 CCTV Cameras in polling stations for holding of General Elections 2019. Out of which an expenditure of Rs 14,220,000 was incurred by the local office during the financial year 2019-20. Audit observed the following:

1. No tender was floated and only quotations were called. Letter regarding quotations was also not available in record. Thus violation of the above mentioned KPPRA Rules.
2. The quotations were called on 09.7.2019 while the fund was received from Commissioner on 19.7.2019, which seems doubtful.
3. No list/comparative statement duly signed by members/committee was available in record and envelopes were also not available in record.
4. Number of polling stations was also not known.
5. The payment was made to Mohammad Shafiq instead of Info Zone Software Solution.
6. Inspection report of the installation of the cameras was not available in record.
7. No committee was constituted for the purpose.
8. Income tax @9% amounting to Rs 1,285,200 was also not deducted from the contractor.

The irregularity occurred due to weak administrative and internal control, which resulted in loss to Government.

When reported in August 2020, Management failed to furnish proper reply.

Request for convening DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-01

**2.5.1.11 Unauthorized purchase of vehicles-Rs 46.393 million and non deduction of sales tax Rs 1.577 million
Loss to Government-Rs 30.055 million**

According to Government of Khyber Pakhtunkhwa Administration department (Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2019, the provincial Government has imposed complete ban on purchase of vehicle, which can be relaxed by the Chief Minister on case to case basis. However, the case of purchase of vehicle may be moved after obtaining non-availability certificate from Administration Department. Further, the case for purchase of vehicle should be moved only after obtaining condemnation certificate as per procedure laid down S.No 9 of delegation of powers Rules-2001.

According to Finance Department letter No. BO-1/FD/5-8/2018-19/Austerity dated: 29.10.2019, Provincial Government has imposed complete ban on purchase of new vehicles.

According to Staff Car Rules 1997, (i)1300CC vehicle is allowed to grade 19&20 (ii) 1000CC vehicle is allowed to grade 18 (iii) 800CC vehicle is allowed to grade 17.

According to transport committee meeting held on 07.10.2015, officers in BPS-17, 18 and 19 are entitled to use vehicles having engine capacity of 800 CC, 1000 CC and 1300 CC respectively.

DC South Waziristan purchased 07number vehicles for Rs 46,393,000 during the year 2019-20. Detail is given at annex-5. The following irregularities were noticed:

- i. The DC South Waziristan was entitled for 1300cc vehicle whereas; DC South Waziristan purchased one vehicles of 2800cc for Rs 8,689,000and 6 vehicles for Rs 6,284,000. Thus Government was put into loss as detailed below:
- ii. Similarly ADC and ACs were also provided vehicles beyond their admissibility causing loss to Government exchequer as detailed below.
- iii. Relaxation on ban of vehicles was not obtained from Chief Minister as per above criteria.
- iv. Non-availability of vehicles certificate was also not obtained from Administration Department.
- v. Condemnation of vehicle certificate as per procedure laid down S.No 9 of Delegation of Powers & Rules was also not obtained.
- vi. Vehicles were purchased beyond the authorization of the officers. Vehicles having 2800 CC engine capacity were purchased for officers in BPS-17 and 18 in contrary to the entitlement mentioned above;
- vii. No procurement committee was constituted.
- viii. Handing/taking of vehicles was not available in office record.
- ix. The newly purchased vehicles could not be verified physically.
- x. The local office failed to deduct 1/5th of the sales tax amounting to Rs 1,577,362.

Unauthorized purchase occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-05

2.5.1.12 Irregular purchase on account of medicines-Rs 30.00 million

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

District Health Officer, South Waziristan during the financial year 2019-20 received Rs. 30,000,000 from Director Health Services Merged Area. Audit observed the following irregularities:

1. Against Rs. 30,000,000, supply orders amounting to Rs. 28,668,452 were placed to MCC firms and accordingly paid without drug testing reports. Whereas Rs. 1,331,548 was expended on local purchase of items like X-Ray films, chemical and laboratory items without supporting documents and stock entries.
2. The medicine supplied was not physically verified from DG health representative, a local committee was constituted for physical verification but minutes of the committee was not available on record.
3. As per MCC guidelines, medicines supplied were required to be labelled as "NOT FOR SALE" and in green pack, but commercial packs were supplied. Therefore chance of leakage can't be ruled out.
4. District Purchase committee was not constituted.

Irregularity occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-01

2.5.1.13 Non supply of medicines-Rs 10.889 million and Non imposition of penalty-Rs 0.762 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 stand cancelled and the purchaser will have the right and authority to arrange alternate purchase at the risk ad cost of the supplier in respect of non supplied items and will be penalized according terms and conditions of Government MCC.

District Health Officer, South Waziristan during the financial year 2019-20 paid a sum of Rs 10,888,579 to different firms on account of purchase of medicines, whereas supply orders were placed on 16.04.2020 and payment was made on 03.06.2020. The firms did not supply the medicines after lapse of 2 months. The local office did not impose penalty ofRs 762,201 (10,888,579 x 7%) on these firms.

Moreover, a sum of Rs. 1,331,548 was incurred on local purchase of medicine without producing bills, stock entries and actual payee receipts. Minutes of the Inspection Committee about standard or substandard of medicines supplied during 2019-20 was also not available in record.

Non supply occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-02

2.5.1.14 Irregular tender process for Rs 30.230 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 Education Officer, South Waziristan invited tender for purchase of school bags & stationary items with an estimated cost of Rs 30,229,500 during 2019-20. The following irregularities were noticed.

1. 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 & stationary items was irrelevant and undue favor to

successful bidder as all other suppliers were deprived on the basis of technical evaluations.

2. Procurements were made on the basis of unauthorized purchase committee constituted by the District Officer Education, where not a single member from Deputy Commissioner Office and Finance and Planning participated.
3. Tender document for technical evaluation and financial evaluation was not available on record.
4. Physical verification not conducted by the purchase committee in respect of quality and quantity nor inspection report submitted by the committee.
5. Advertisement was made without the approval of competent forum.
6. Financial sanction was granted by the DEO South Waziristan for which he was not competent. Thus financial powers were over exercised.

Irregularity occurred due to weak internal control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-02

2.5.1.15 Loss to Government due to non deposit of 10% Performance Security-Rs 3.021 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.

Accordinging terms & condition # 2 of the agreement signed between M/s Burhan Brothers Trading Company & Sub Division Education Officer Darazinda on 07.05.2020, “The firm is required to deposit 10% Performance Security (SDR) more amount within seven days after the signing the agreement in the name of District Education Officer South Waziristan.

In the office of District Education Officer South Waziristan, Sub Division Education Officer awarded various contracts to M/s Burhan Brothers Trading Company for the supply of schools bags, stationary, with the condition to deposit the 10% performance security amounting to Rs.3,020,950 The supplier neither completed the supply of bags & other items till 15.10.2020 neither deposited the 10% security with DEO South Waziristan besides the facts that full advance payment was made to the supplier in June, 2020 as detailed below;

S#	Items Name	Suppliers Name	Bill Amount	10% Security Rs
01	School Bags	M/s Burhan Brothers Co	29,272,500	2,927,250
02	Stationary	M/s Burhan Brothers Co	937,000	93,700
Total				3,020,950

Audit is of the view that undue favour was granted to the contractor.

Loss occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-04

2.5.1.16 Loss to Government due to purchase of Angle Iron & Pit Hole digger at higher rates Rs. 18.073million

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 South Waziristan purchased different type items on higher rates, which put the government into loss of Rs.18,073,004 as detailed below:

Item Name	M/s AhmadzaiWazir (Rates)	Lowest (Rates)	Difference	Quantity	Amount
AIP-DIK Angle Iron	780	218	562	1008	566,496
AIP-TW Angle Iron	780	218	562	25694	14,440,028
ADP-17 TW (Pit Hole Degar)	30,000	4,000	26,000	09	234,000
ADP-13 Angle Iron	780	218	562	5040	2,832,480
Total					18,073,004

Audit observed that M/s Ahmadzai Wazir being 3rd lowest & 2nd lowest but supply order was issued, which resulted into loss to government.

Loss occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-03

2.5.1.17 Loss to Government due to purchase of Vertical Net Farming at higher rates-Rs 1.748 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, purchased Vertical Net Farming at a higher rates, which is loss to government amounting to Rs. 1748,500 as detailed below;

Item Name	M/s Bilal Builder (Rates)	Lowest (Rates)	Difference	Quantity	Amount
AIP-DIK Verticle Net Farming	19,800	6,350	13,450	21	282,450
AIP-TW	19,800	6,350	13,450	60	807,000
AIP-TW	19,800	6,350	13,450	49	659,050
Total					1,748,500

Audit observed that in both cases M/s Bilal Builders being 3rd lowest & 2nd lowest but supply order was issued, which resulted in loss to government.

Loss occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-04

2.5.1.18 Loss to Government due to Purchase of packing material at higher rates-Rs.1.861 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, purchased packing material on higher rate, which resulted in to loss to government of Rs.1,861,062 as detailed below:

Item Name	M/s FAZ Enterprise (Rates)	Lowest (Rates)	Difference	Quantity	Amount
AIP-DIK Packing	242	23	219	400	87,600
AIP-TW	242	23	219	5500	1,204,500
AIP-TW	242	23	219	2000	438,000
AIP-TW	242	23	219	198	43,362
AIP-TW	242	23	219	400	87,600
Total					1,861,062

Audit observed that M/S FAZ Enterprises Co being 3rd lowest but supply order was issued, which resulted in loss to government.

Loss occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-06

2.5.1.19 Loss to Government due to purchase of Walk in Tunnel at higher rates-Rs.9.462 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 purchased Walk in Tunnel from Malik Baghi Shah @ Rs 60,000 each while lowest rate for this category was Rs 3,000, which resulted in loss to government amounting to Rs 9,462,000, as detailed below;

Item Name	New Bright Enterprises Rate	Lowest (Rates)	Difference	Quantity	Amount
ADP-06 TW	60,000	3,000	57,000	66	3,762,000
ADP-13 TW	60,000	3,000	57,000	68	3,876,000
ADP-13 TW	60,000	3,000	57,000	32	1,824,000
Total					9,462,000

Audit observed that M/s Malik Baghi Shah being 6th lowest but supply order was issued to him, which resulted into loss to government.

Loss occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-11

2.5.1.20 Irregular expenditure on purchase of Barbed wire & angle iron-Rs 30.603 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.

The District Director Agriculture South Waziristan incurred an expenditure of Rs 30,602,605 on purchase barbed wire from developmental funds allocated during the year 2019-20. Detail is given at annex-6.

Audit observed that;

- Record relating to installation of barbed wire, location of area and detail of beneficiary farmer was not available on record.
- PC-I of the schemes were neither available on record nor produced to audit.
- Technical Sanctions of the schemes neither available on record nor produced to audit.
- PC-IV or completion report of the technical committee was neither available on record nor produced to audit.
- Handing taking over report was neither available on record nor produced to audit.

Irregularity occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-13

2.5.1.21 Loss to Government due to purchase of hand sprayer at higher rates-Rs.1.242 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 purchased Hand Sprayer from New Bright Enterprises @ Rs 8,000 each while lowest rate for this category was Rs1,500, which resulted in loss to government amounting to Rs 1,241,500 as detailed below:

Item Name	New Bright Enterprises Rate	Lowest (Rates)	Difference	Quantity	Amount
AIP-DIK Hand Sprayer	8,000	1500	6,500	13	84,500
AIP-TK Hand Sprayer	8,000	1500	6,500	13	84,500
AIP-TW Hand Sprayer	8,000	1,500	6,500	165	1,072,500
Total					1,241,500

Audit observed that M/s New Bright Enterprises being 8th lowest and last one but supply order was issued to him, which resulted in loss to government.

Loss occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-14

Management of Accounts with Commercial Banks

2.5.1.22 Irregular retention on account of Polio Campaign-Rs 19.414 million and where about of Rs 852,000

According to Commissioner, Peshawar Division letter no.3/11/Accounts/SPC/Vol-1/3112 dated 22.03.2016, requested the Deputy Commissioners that the amount may be disbursed after fulfillment of codal formalities and on receipt of Actual payee receipt.

Further, According to Emergency Operations Center, Khyber Pakhtunkhwa dated 13th March 2015, the payment will be released subject to provision of certificate that the security payment has not been taken from any other donor, certificate showing no of personnel taken from the other district, certificate for nonpayment of food charges from any other source, total number of transport hired for security and rationalized rate.

Deputy Commissioner South Waziristan received a sum of Rs 19,413,500 from Directorate of Health Services w.e.f 2017 to 2020 but not a single penny has been disbursed and retained the same in designated bank account No. 4039853175 (NBP).

Moreover, a sum of Rs 852,000 was also received through cheque No. 20110104 dated: 13.2.2020 but the amount was not reflected in bank account till 21.7.2020, thus chances of misappropriation could not be ruled out.

Irregular retention occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-02

2.5.1.23 Irregular cash withdrawal from bank account-Rs 2.560 million and Un-necessary retention of Rs 323.290 million

According to S.No 4.3.1.1 of the Accounting Policies and Procedures Manual, all expenditures will be made through cross cheque in the name of supplier/contractor.

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 South Waziristan during 2019-20 withdrew a sum of Rs 2,560,000 as cash withdrawals from bank account No. 4154579585 (CLCP) instead of cross cheques in contrary to the above mentioned criteria. Thus chances of misappropriation could not be ruled out. Detail is given below:

Moreover, a sum of Rs 323,289,908 was unnecessarily retained by the local office in the bank account of CLCP. No entry was made in the cash book. Thus chances of misappropriation could not be ruled out.

S#	Cheque No	Date	Amount (Rs)
1	51305981	20.9.2019	400,000
2	51306290	12.9.2019	160,000
3	234638	31.12.2019	400,000
4	50800384	03.2.2020	400,000
5	50800386	03.2.2020	400,000
6	74747926	28.4.2020	400,000
7	50453081	28.4.2020	400,000
Total			2,560,000

Irregularity occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-03

2.5.1.24 Irregular withdrawal and unnecessary retention on account of Moajib/ lungi Allowance- Rs 2.815 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.

Treasury Rule 130 states that money may not be withdrawn from the public exchequer without presentation of bills.

Treasury Rule 283 states that the head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has obtained a legally valid acknowledgement on the office copy of the bill.

Deputy Commissioner South Waziristan withdrew a sum of Rs 2,815,000 on account of Moajib/ Lungai Allowance during financial year 2019-20. Audit holds that the amount was withdrawn from Government treasury in lump sum without disbursement and was transferred to bank account to avoid lapse of fund, which is violation of the above mentioned criteria. The amount is still undisbursed till date of audit i.e. August, 2020.

Irregularity occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-04

2.5.1.25 Loss to government due to non conversion of current bank account into PLS-Rs 16.164 million

Finance department letter No. 2/3(F/L) FD 20017-18/Vol. ix dated Peshawar the 10th February 2014 provides that Finance Department has from time to time allowed/sanctioned Bank accounts in commercial Bank for various Departments/ Autonomous Bodies/Corporations in KP for particular and specific

purposes. Now it has been decided that such accounts may be converted to PLS mode and the profit so earned be deposited in Govt. Treasury under relevant head and not later than a week when declared by the concerned bank.

Deputy Commissioner South Waziristan made huge transactions and having huge closing balance of Rs 323,289,908 in current bank account as detailed below instead of PLS resulted in loss to Government.

S#	Account No. & Bank	Title of Account	Balance (Rs)
1	4154579585/ NBP Tank Branch	AC Tribal Sub Division Ladha	323,289,908
Total			323,289,908

The total balance amounting to Rs 323,289,908 was remained in bank for the whole year without profit. Thus the government was put into loss of Rs 16,164,495 as minimum rate of interest i.e. 5%, which needs to be recovered.

Moreover, remaining all bank statements instead of above were not produced despite repeated verbal and written requests and approval of Finance Department for opening of designated bank account was also not obtained.

Loss occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-12

2.5.1.26 Irregular retention of fund Rs 47.791 million and improper maintenance of cash book

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”.

District Health Officer, South Waziristan during the year 2019-20 unnecessarily retained a sum of Rs 47,790,793 in bank as on 30.06.2020 without any proof of claim. Moreover cash books were not properly closed and the balance was not reconciled with the bank statements.

Irregular retention occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-12

2.5.1.27 Doubtful cash withdrawal from designated bank account-Rs.145.380 million

According to Rule 76 (2) (f) of District Government Budget Rules 2016 of Government of Khyber Pakhtunkhwa, a Principal Accounting Officer “must satisfy himself not only that adequate provisions exist within the district offices for systematic internal check calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers;

District Education Officer South Waziristan during the financial year 2019-20 withdrew a sum of Rs.145,380,363 from designated Bank Account in cash, however AC bill and acquaintance roll and actual payee's receipts in support of payment was not produced to audit to authenticate the expenditure.

Doubtful cash withdrawal occurred due to weak financial control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-17

2.5.1.28 Irregular retention & blockage of Government money in bank account-Rs.2.522 million

According to clause-2 of Finance Department Government of KPK circular No. 2/3(F/L)/FD/ 2016/ Vol-X dated 14.07.2017, it has come to the notice of the Government of Khyber Pakhtunkhwa that most of the Drawing and Disbursing Officers of the Departments/Offices/Bodies/Organizations in Khyber Pakhtunkhwa have kept substantial amount of Government in various Banks without any valid authority and approval of Government which is violation of Para-66,95,96 of GFR Vol-I and Rule-290 of FTR where budget is appropriated for current financial year only which is a serious irregularity and misappropriation of Government money. According to sub-clause-ii of the above-mentioned circular, no fund should be kept in any Bank account by any Drawing and Disbursing Officer unless expressly authorized by Finance Department. Such funds lying in Banks should be drawn and credited to Government Treasury

immediately except where Departments/Offices/Bodies/Organizations facilities have been specifically permitted under some Statute/Act.

Reference to Finance Department letter No. 2/3(F/L)/FD/2016/Vol-XI dated 26-06.2018, since current financial year 2017-18 closes on 30th June 2018, hence it is imperative to reconcile the closing balances in all designated bank accounts with Finance Department latest by 7th July each year along with duly verified bank statement for 2017-18. This reconciliation process per-se the rules & instructions already invoked shall be prime responsibility of each PAO, Controlling authority & DDO in respect of bank accounts falling under their preview. Moreover, balance in the bank accounts if any, remaining on 30th June, shall not be available for use without its prior revival by Finance Department KP for the next financial year.

District Education Officer, South Waziristan retained a huge amount in designated bank account amounting to Rs 2,522,232 on 30th June, 2020, which is in violation to the above rules/orders.

Audit observed that irregular retention of Government money in bank account occurred due to non-observance of Government rules and orders which resulted in to un-authorized of retention of government money, causing depreciation in the value of money.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-22

**2.5.1.29 Irregular retention of Government money in bank account/
blockage of Government money-Rs.25.238 million**

According to clause-2 of Finance Department Government of KPK circular No. 2/3(F/L)/FD/ 2016/ Vol-X dated 14.07.2017, it has come to the notice of the Government of Khyber Pakhtunkhwa that most of the Drawing and Disbursing Officers of the Departments/Offices/Bodies/Organizations in Khyber Pakhtunkhwa have kept substantial amount of Government in various Banks without any valid authority and approval of Government which is violation of Para-66,95,96 of GFR Vol-I and Rule-290 of FTR where budget is appropriated for current financial year only which is a serious irregularity and mis-appropriation of Government money. According to sub-clause-ii of the above-mentioned circular, no fund should be kept in any Bank account by any Drawing and Disbursing Officer unless expressly authorized by Finance Department. Such funds lying in Banks should be drawn and credited to Government Treasury immediately except where Departments/Offices/Bodies/Organizations facilities have been specifically permitted under some Statute/Act.

Reference to Finance Department letter No. 2/3(F/L)/FD/2016/Vol-XI dated 26.06.2018, since current financial year 2017-18 closes on 30th June 2018, hence it is imperative to reconcile the closing balances in all designated bank accounts with Finance Department latest by 07th July 2018 along with duly verified bank statement for 2017-18. This reconciliation process per-se the rules & instructions already invoked shall be prime responsibility of each PAO, Controlling authority & DDO in respect of bank accounts falling under their preview. Moreover, balance in the bank accounts if any, remaining on 30th June 2018, shall not be available for use without its prior revival by Finance Department KP for the next financial year.

District Director Agriculture retained a huge amount of Government money in designated bank account amounting to Rs 25,238,266 on 30th June, 2020 in violation of above rules/orders.

Audit observed that irregular retention of Government money in bank account occurred due to non-observance of Government rules and orders, which resulted in to un-authorized of retention of government money, causing depreciation in the value of money and farmers at large were deprived from the benefit of the money.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-16

2.5.2 VALUE FOR MONEY AND SERVICE DELIVERY ISSUES

2.5.2.1 Unauthorized advance withdrawal of government money-Rs 10.889 million

Para 148 of General Financial Rules (GFR) Vol.-I provides that all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible government officer who should see that quantities are correct and their quality is good, and record a certificate to that effect.

District Health Officer, South Waziristan during the financial year 2019-20 placed supply orders for medicine amounting to Rs.10,888,579 in March 2020 and the drawl was made in April 2020 despite that medicines were not supplied, which resulted in unauthorized drawl from Government treasury.

Unauthorized withdrawal occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-03

2.5.3 OTHERS, INCLUDING CASES OF ACCIDENTS, NEGLIGENCE ETC

2.5.3.1 Irregular and doubtful expenditure on account of “Unforeseen Expenditure”-Rs 39.500 million

According to Home & TA Department KPK letter No SO (Budget) / HD/ Misc/ 2018 dated 29.01.2020 Special Fund provided as the Principal laid down by supreme Court i.e.

- i. Contingent Register and Cash Book shall be maintained.
- ii. Proper account shall be maintained.

Deputy Commissioner South Waziristan during 2019-20 withdrew a sum of Rs 39,500,000 in cash and shown expended in shape of huge amounts in lump sum i.e. up toRs 9,500,000 on single cheque. Audit observed that:

1. Neither cash book was maintained nor Separate account for the said fund was maintained.
2. All of the payment was made without any criteria/sanction/notification etc.

Irregularity occurred due to weak financial control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-06

2.5.3.2 Irregular and unverified payment of CLCP fund - Rs5,191.552 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.

During the audit of the accounts record Deputy Commissioner South Waziristan for the financial year 2019-20, it came to notice that the local office paid a sum of Rs 5191,552,000 on account of CLCP fund. Audit observed the following irregularities:

- i. The DC being DDO transferred a huge amount to the ACs for disbursement and the record reveals that cheques were also signed by ACs instead DC, which is irregular and doubtful as ACs were not DDOs/authorized to issue cheques.
- ii. Instead AC Laddah in partial, the remaining record of CLCP was not produced by other ACS.
- iii. In most of the cases cheques were not handed over to the beneficiaries because a sum of Rs323,289,908 was still lying in designated bank account.
- iv. In case the death/non availability of beneficiary, the cheques were not distributed among the legal heirs as per inheritance law.
- v. Copy of the cross cheque book was not available in record.

Irregularity occurred due to weak financial control, which resulted in loss to Government.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-14

2.5.3.3 Irregular & unverified expenditure of Rs.2.823 million

Para 96 of the GFR Vol.-I requires that money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided. According to Para 146 of GFR claim should not be split up in order to avoid the necessity sanction of next higher authority.

In the office of Deputy Commissioner South Waziristan it was observed that ADC F&P incurred the expenditure without having any financial powers as per Delegation of Financial Powers & Rules 2018, which was required to be obtained from the Deputy Commissioner. Due to non availability of vouchers the expenditure could not be verified. Detail is given at annex-7.

Irregularity occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-17

2.5.3.4 Non-production of auditable record

According to Section 14 (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General of Pakistan shall have access to all the books and documents pertaining to the accounts and may also examine any public servant or premises of the Local Government concerned.

District Education Officer South Waziristan did not produce the following auditable record pertaining to financial year 2019-20 as detailed below.

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 Furniture & Jute Tats purchased during the period
8. AMIS data including detail of closed school and staff utilization.
9. Appointment record (Local appointment/appointments through NTS)
10. Detail of Community School (Staff Strength, their appointment, budget, expenditure and regularization of teaching staff).
11. Detail of staff on the schools strength but posted in the DEO Office on detailment.
12. Detail of employees residing in Government accommodation.
13. Detail of residential accommodations allotments.
14. Detail of leave Cases.
15. Detail of re-appropriations made during the year.
16. Reconciled Receipt Statement duly verified by DAO.
17. Detail of funds released / expended under electricity charges.
18. Detail of funds received under Financial Assistance.
19. Detail of New SNEs.

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 non-compliance of rules, which resulted in unauthenticated expenditure.

When reported in July 2020, management did not furnish reply.

Request for convening the DAC meeting was made on 01.08.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-21

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District South Waziristan has three Tehsils i.e. Ladha, Sarwaki and Wana. 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 neighborhood councils;

- (h) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;

Detail of audit planned formations expenditure and receipts

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	3	3	25.767	0

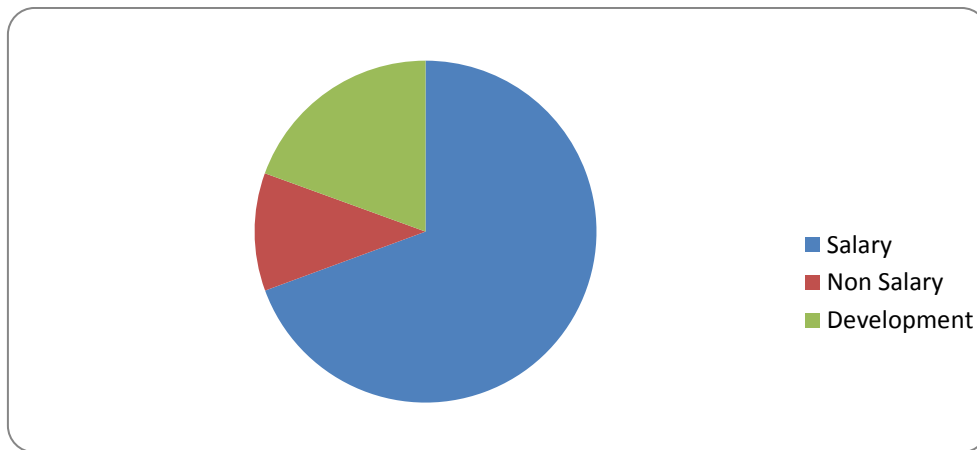
3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

TMAs				
2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Lump Sum Grant	25.767	25.767	0	0
Total	25.767	25.767	0	0
Receipts	0	0	0	0

EXPENDITURE 2019-20

(Rs 25.767 in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 26.058 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs)
1	Procurement related irregularities	7.613
2	Value for money and service delivery issues	18.445
Total		26.058

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

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

3.5 AUDIT PARAS

3.5.1 IRREGULARITIES PROCUREMENT RELATED IRREGULARITIES

3.5.1.1 Irregular expenditure on account of purchase of vehicle-Rs 1.865 million

According to the Finance Department letter No. BO.1/FD/2018-19/Austerity dated 29.10.2018, that there is complete ban on purchase of new vehicle.

According to Government of Khyber Pakhtunkhwa LG&RDD Local council Board letter No AO/LCB/ Vehicle /2016 dated 15-3-2016, the following may be furnished to the secretary local council board.

- a) Certificate by the Deputy Commissioner that no Transport was available for use of the respective Nazim.
- b) Condemnation certificate from the motor Vehicle Examiner that the available transport has outlived its useful life.
- c) Certificate to the effect that resources are available in the respective budget.

Tehsil Municipal Officer Ladha incurred an expenditure of Rs 1,865,000 on account of purchase of motor car for TMO during 2019-20. The following irregularities were noticed:

1. NOC/ Ban relaxation was not obtained from Provincial Government.
2. Certificate from Deputy Commissioner for non availability of transport was not available.
3. Payment was made in February 2020 in advance without any authority.
4. No official driver was available in the local office, hence in absence of driver purchase of vehicle is irregular according to staff car rules.

Irregular expenditure occurred in violation of Government instructions, which resulted in loss to Government.

When pointed out in October 2020, management stated that Government Khyber Pakhtunkhwa already sanctioned purchase of vehicle for TMA of newly merged districts (letter attached). Reply was not tenable as NOC and other requirements were not produced.

Request for convening the DAC meeting was made in October 2020, which could not be convened till finalization of this report.

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

AIR 2019-20-Para-01

3.5.1.2 Irregular expenditure on purchase of vehicle Rs1.865 million

According to the finance department letter No.Bo.1/FD/2018-19/Austerity dated 29.10.2018, that there is complete ban on purchase of new vehicle.

According to Government of Khyber Pakhtunkhwa LG&RDD Local council Board letter No AO/LCB/ Vehicle /2016 dated 15-3-2016.the following may be furnished to the secretary local council board.

- d) Certificate by the Deputy Commissioner that no Transport was available for use of the respective Nazim.
- e) Condemnation certificate from the motor Vehicle Examiner that the available transport has outlived its useful life.
- f) Certificate to the effect that resources are available in the respective budget.

TMO Sarwaki incurred an expenditure of Rs 1,865,000 on account of purchase of Motor Car for TMO during 2019-20. The following irregularities were noticed:

5. NOC/ Ban relaxation was not obtained from Provincial Government.
6. Certificate from Deputy Commissioner for non availability of transport was not available.
7. Payment was made in February 2020 in advance without any authority.
8. No official driver was available in the local office, hence in absence of driver purchase of vehicle is irregular according to staff car rules.

Irregular expenditure occurred in violation of Government instructions, which resulted in loss to Government.

When pointed out in October 2020, management stated that Government Khyber Pakhtunkhwa already sanctioned purchase of vehicle for TMA of newly merged districts (letter attached). Reply was not tenable as NOC and other requirements were not produced.

Request for convening the DAC meeting was made in October 2020, which could not be convened till finalization of this report.

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

AIR 2019-20-Para-01

3.5.1.3 Irregular expenditure of Rs 1.083 million

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

TMO Ladha incurred an expenditure of Rs 1,083,000 on different activities during 2019-20 as per the following details.

S No	Paid To	On Account	Amount
1	Abdul Razaq	Sign Board	529,600
2	TOF	Pay	256,200
3	Khalid brothers	Tent services	298,000
Total			1,083,800

1. Payment for sign board and tent services was made without adopting open tender system.
2. An amount of Rs 256,200 was paid but actual Payee receipts and valid CNICs of the employees were not available.

Irregular expenditure occurred in violation of Government instructions, which resulted in loss to Government.

When pointed out in October 2020, management stated that the expenditure was made on the direction of District Administration and actual payee receipts are available. Reply was not tenable as tender record was not produced.

Request for convening the DAC meeting was made in October 2020, which could not be convened till finalization of this report.

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

AIR 2019-20-Para-02

3.5.1.4 Irregular expenditure on purchase of vehicle Rs 2.80 million

According to the finance department letter No.Bo.1/FD/2018-19/Austerity dated 29.10.2018, there is a complete ban on purchase of new vehicle.

According to Government of Khyber Pakhtunkhwa LG&RDD Local council Board letter No AO/LCB/ Vehicle /2016 dated 15-3-2016.the following may be furnished to the secretary local council board.

- g) Certificate by the Deputy Commissioner that no Transport was available for use of the respective Nazim.
- h) Condemnation certificate from the motor Vehicle Examiner that the available transport has outlived its useful life.
- i) Certificate to the effect that resources are available in the respective budget.

Tehsil Municipal Officer Wana incurred an expenditure of Rs 2,806,500 on account of purchase of Motor Car for TMO during 2019-20. The following irregularities were noticed:

1. NOC/ Ban relaxation was not obtained from Provincial Government.
2. Certificate from Deputy Commissioner for non availability of transport was not available.
3. Condemnation certificate from the motor vehicle examiner was also not available.
4. 1300 CC vehicle was purchased, which was not allowed to TMO being grade-17 officer.
5. Payment was made in February, 2020 in advance without any authority.
6. No official driver was available, in absence of driver purchase of vehicle is irregular according to staff car rules.

Irregular expenditure occurred in violation of Government instructions, which resulted in loss to Government.

When pointed out in October 2020, management stated that Government Khyber Pakhtunkhwa already sanctioned purchase of vehicle for TMA of newly merged districts (letter attached). Reply was not tenable as NOC and other requirements were not produced.

Request for convening the DAC meeting was made in October 2020, which could not be convened till finalization of this report.

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

AIR 2019-20-Para-01

3.5.2 VALUE FOR MONEY AND SERVICE DELIVERY ISSUES

3.5.2.1 Huge Expenditure against Zero performance on Establishment of TMA Ladha – Rs7.322 million

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

TMA Ladha was established in December, 2019 as the newly transferred TMO Ladha charged his salary from 24-12-2019 and till date of audit huge expenditure of Rs 7,322,000 was made on account of pay and allowances, purchase of vehicle, TA/DA, Additional charge allowance and operating expenditure. Till now not a single source of revenue was identified like Cattle fair Ladha, Lorry Adda Ladha, 2% property tax, Tehbazari etc. TMO Ladha failed to conduct survey in the area to identify sources of income and future expenditure. In absence of survey and non identifying sources of income, it seems that TMA Ladha is another burden and liability on government.

The irregularity occurred due to lack of administrative control.

When pointed out in October 2020, management stated that all the expenditure has been made as per rules and budgetary provision being newly created merged TMA.

Request for convening the DAC meeting was made on 26.10.2019, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-03

3.5.2.2 Huge Expenditure against Zero performance on Establishment of TMA wana – Rs11.123 million

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

TMA Wana was established in December, 2019 as the newly transferred TMO wana charged his salary from 24-12-2019 and till date of audit huge expenditure of Rs 1,1123,000 was made on account of pay and allowances, purchase of vehicle, TA/DA, Additional charge allowance and operating expenditure. Till now not a single source of revenue was identified like Cattle fair Wana, Lorry Adda Wana, 2% property tax, Tehbazari etc. TMO Wana failed to conduct survey in the area to identify sources of income and future expenditure. In absence of survey and non identifying sources of income, it seems that TMA Wana is another burden and liability on government.

The irregularity occurred due to lack of administrative control.

When pointed out in October 2020, management stated that all the expenditure has been made as per rules and budgetary provision being newly created merged TMA.

Request for convening the DAC meeting was made on 26.10.2019, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-04

CHAPTER-4

AD LGE&RDD

4.1 Introduction

Assistant Director Local Government Election & Rural Development Department South Waziristan is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District.

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

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

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

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

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

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

Detail of audit planned formations expenditure and receipts

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2019-20 (Rs in million)	Revenue /Receipts audited FY 2019-20 (Rs in million)
1	Formations	01	01	87.444	Nil

4.2 Comments on Budget and Accounts (Variance Analysis)

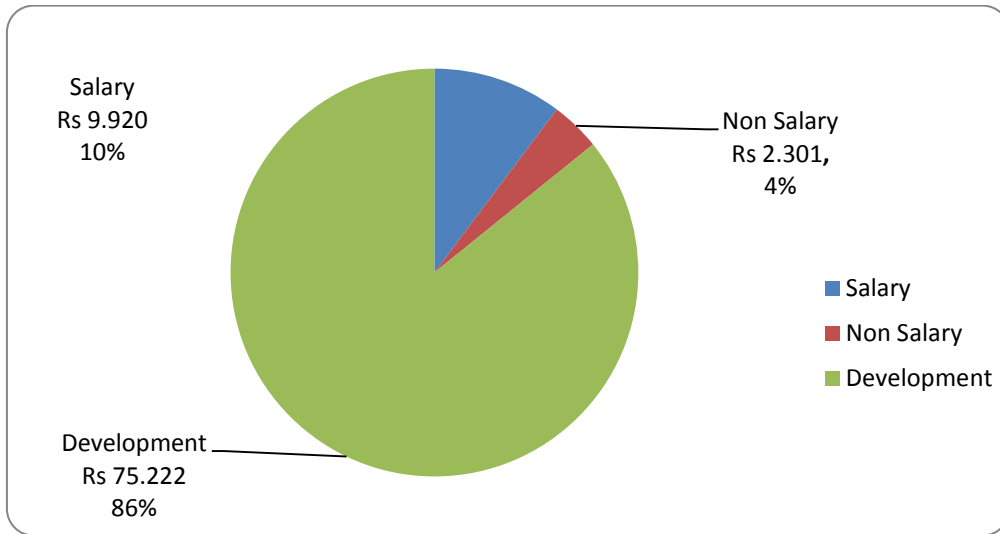
(Rs in million)

AD LGE&RDD				
2019-20	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	18.736	9.920	(8.816)	52.94
Non Salary	3.809	2.301	(1.508)	60.40
Developmental	108.334	75.222	(33.112)	69.43
Total	130.879	87.443	43.436	182.77

The savings of Rs 43.436 indicates inefficiency in the capacity of Local Government Departments to utilize the allocated budget.

EXPENDITURE 2019-20

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 10.537 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs)
1	Irregularities	
A	Procurement related irregularities	4.878
2	Value for money and service delivery issues	5.659
Total		10.537

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

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

Sr. No.	Audit Year	VACs/NACs 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

4.5 AUDIT PARAS

4.5.1 Irregularities Procurement related irregularities

4.5.1.1 Uneconomical expenditure due to non-adopting of E-tendering system-Rs 4.878

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.

Assistant Director Local Government, South Waziristan Tribal District incurred an expenditure of Rs 4,878,577 on account of execution of various developmental schemes during 2019-20 as per detail given below.

S#	Scheme	Expenditure
1.	Construction of Drains at AzdiKhel Tehsil Makin	2,888,182
2.	Construction of Drains at RasoolZaman Mughal Tehsil Wana	1,990,395
Total		4,878,577

It was observed that the contracts were awarded to various contractors without adopting online calling of tenders through E-tendering system.

Audit observed that non adopting of E-tendering system occurred due to weak internal control, which resulted into depriving off the government from economical rates.

When pointed out in September, 2020, the management replied that the open tender system through manual working was observed and contracts were awarded after competition among contractors. Reply was not tenable as no open tender system was adopted.

Request for convening the DAC meeting was made on 05.09.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-07

4.5.2 VALUE FOR MONEY AND SERVICE DELIVERY ISSUES

4.5.2.1 Irregular expenditure on gravity based water supply schemes- Rs 2.700 million

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

Assistant Director, Local Government South Waziristan Tribal District incurred an expenditure of Rs 2,700,000 on execution of various gravity based water supply schemes during 2019-20 as per detail given below.

S#	Schemes	Expenditure
1.	Gravity based water supply scheme for Jasim Khan Koroona Shaman KhelLadha	700,000
2.	Construction of Gravity based water supply scheme for Abdullah KoroonaLadha	700,000
3.	Gravity basedwater supply scheme for Master AbdurRehmanKoronnaGalleshaiMangiKhelSaraqha.	700,000
4.	Gravity based water supply scheme for the community of KazhaPungathr: Malik Abass Khan SirkiKhel&Zeri Noor Malik SaifUllahGhulamKhel	600,000
Total		2,700,000

The expenditure seemed irregular and doubtful on the following grounds:

- i. Feasibility Report was not available on record.
- ii. BOQ of none of the scheme was placed on record and rates were quoted on lump sum cost.
- iii. Exact location of schemes was neither mentioned in administrative approval nor in PC-1 as required by the Govt.
- iv. Proper handing/taking to any Government Department was not made.

Audit observed that doubtful expenditure occurred due to weak internal control, which resulted in loss to Government.

When reported in September 2020, the management replied that schemes were executed after fulfillment of all codal formalities and schemes were physically executed at site. Reply was not tenable as no supporting documents were provided.

Request for convening the DAC meeting was made on 05.09.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-01

4.5.2.2 Irregular expenditure on account of installation of submersible pumps-Rs 2.959 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.

Assistant Director Local Government, South Waziristan Tribal District incurred expenditure of Rs 2,959,012 for installation of submersible pumps in District South Waziristan Tribal District out of Provincial ADP during 2019-20. Detailed below:

S#	Scheme	Amount (Rs)
1.	Construction of DWSS for Muhammad Khan Giga KhelKoroona Tehsil Sarwakai.	700,000
2.	DWSS for Jamrod Khan KoroonaKhaisoraMachiKhelTiarza	500,000
3.	Construction of DWSS for HaiMaitalTeechKhoneKhelKoroona	500,000
4.	Construction of DWSS for MujahidUllahMalikdinaiKoroonaSarwekai.	459,012
5.	DWSS(P/Pump based) at the Kot of AllaudinKoroona Shaman KhelSarwekai.	800,000
TOTAL		2,959,012

The expenditure seemed doubtful and wasteful on the following grounds:

- i. The amount was shown incurred on installation of hand/ pressure/ submersible pumps in the home of various individuals, not for community of the area which was highly unauthorized.
- ii. Exact location of Pressure pumps/ Submersible Pumps were neither mentioned in administrative approval nor in PC-1 as required by the Govt.
- iii. No measurement books were produced to verify the quantity of work executed at site.
- iv. The submersible/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 submersible/pressure pumps were not acknowledged by the community.
- vi. Proper handing/taking to any Government Department for operation & maintenance was not made.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in wastage of public money.

When reported in September 2020, the management replied that the schemes were executed as per approved PC-I and BOQ and scheme was physically executed at site. Reply was not tenable as no supporting documents were provided.

Request for convening the DAC meeting was made on 05.09.2020, which could not be convened till finalization of this report.

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

AIR 2019-20 Para-03

ANNEXURES

Annexure -1

(Detail of MFDAC Paras)

S#	AIR Para No	Department	Subject	Amount
1.	09	Deputy Commissioner	Un-authentic Receipts	0.932
2.	10	---do---	Non deduction of taxes	0.778
3.	11	---do---	Irregular and doubtful expenditure	0.277
4.	15	---do---	Non maintenance of fixed assets register	0
5.	16	---do---	Irregular expenditure without reconciliation with DAO	0
6.	18	---do---	Illegal occupation of the Residential accommodations and non deduction of HRA	0
7.	19	---do---	Irregular expenditure on POL due to non-maintenance of log books of vehicles	12.441
8.	21	---do---	Non-deduction of 5% house maintenance Charges	0.417
9.	22	---do---	Unauthorized payment of Conveyance Allowance	0.785
10.	24	---do---	Irregular expenditure without token money	14.075
11.	25	---do---	Irregular expenditure without tender/quotations	0.709
12.	04	District Health Officer	Non obtaining of performance guarantee	2.293
13.	05	---do---	Irregular payment on account of Financial Assistance and superannuation	8.00
14.	06	---do---	Irregular and un-authorized Drawl of Conveyance Allowance	0.180
15.	07	---do---	Expenditure on account of repair of Furniture& Plan and Machinery	0.450
16.	08	---do---	Irregular/unauthorized drawl of Pay and Allowances	3.912
17.	10	---do---	Excess Drawl of Pay then the sanctioned post	0
18.	11	---do---	Unauthorized payment of Pay & Allowances and irregular payment of NPA	4.937
19.	13	---do---	Irregular Withdrawal of House Rent	0.315
20.	14	---do---	Irregular payment of salaries	1.715
21.	15	---do---	Non conversion of current bank accounts into saving resulting loss to exchequer	4.157

22.	16	---do---	Irregular expenditure on account of repair of Vehicle	1.135
23.	17	---do---	Irregular payment of pay and allowances arrears	5.830
24.	18	---do---	Irregular payment of pay and allowances to overage employee	6.715
25.	19	---do---	Non deposit of health facilities receipts	0.390
26.	20	---do---	Irregular pay and allowance	44.500
27.	01	District Education Officer	Irregular Payment of various Allowance	16.052
28.	03	---do---	Irregular expenditure without tender/quotations & less deduction of Income Tax	1.00
29.	05	---do---	Loss to Government due to non imposition of penalty for non/incomplete supply	0.881
30.	06	---do---	Irregular payment of contingency through DDO & suspected misappropriation	0.940
31.	07	---do---	Excess Drawl of Pay & Allowances then the sanctioned posts	0
32.	08	---do---	Abnormal variations in payment of monthly salaries	0
33.	11	---do---	Irregular payment of ARA 2009, 2010, 2011 & 2012	0.445
34.	12	---do---	Irregular payment to employees beyond 60 years	0.833
35.	13	---do---	Irregular payment against appointment during ban period	24.259
36.	14	---do---	Irregular payment of fix medical allowance to gazetted employees	2.475
37.	15	---do---	Irregular payment of various allowance to non entitled employees	0.240
38.	16	---do---	Doubtful Payments on account of Pay of Deni Madrassa	11.530
39.	18	---do---	Suspected misappropriation	64.765
40.	19	---do---	Irregular posting of teaching staff on detailment in DEO Office	0
41.	20	---do---	Improper/Non maintenance of Cash Book & misappropriation	0.350
42.	23	---do---	Irregular withdrawal of Parent Teacher Council fund	141.423
43.	25	---do---	Irregular expenditure on closed schools and payment of pay and allowance	0
44.	01	DD Agriculture	Irregular expenditure on purchase of Seeds	33.262
45.	02	---do---	Loss to Government due to purchase of	0.817

			Barbed Wire & High Tree cutting Saw at higher rates	
46.	05	---do---	Loss to Government due to purchase of Tool Kit at higher rates	0.660
47.	07	---do---	Loss to Government due to purchase of Tomato seeds at higher rates	5.254
48.	08	---do---	Loss to Government due to purchase of Potato seeds at higher rates	0.083
49.	09	---do---	Loss to Government due to purchase of Apple HDP Orchard at higher rate	0.275
50.	10	---do---	Loss to Government due to purchase of Plum at higher rate	0.257
51.	12	---do---	Irregular Expenditure on purchase of Fruit Plants	2.283
52.	15	---do---	Irregular expenditure on net farming	2.990
53.	17	---do---	Irregular payment of contingency through DDO	2.702
54.	18	---do---	Non recovery of Taxes	10.105
55.	19	---do---	Doubtful expenditure a/c of purchase of vegetable seed	6.615
56.	02	AD LGE & RDD	Un-authorized expenditure	7.670
57.	04	---do---	Irregular and doubtful expenditure	3.00
58.	05	---do---	Irregular expenditure on account of installation of solar system	1.50
59.	06	---do---	Irregular expenditure	0.567
60.	08	---do---	Non deduction of provincial Sales tax on services	1.710
61.	09	---do---	Loss to Government due to non deduction of Income tax	0.848
62.	10	---do---	Non-production of record	0.450
63.	02	TMA Wana	Irregular expenditure on account of purchase of furniture	0.909
64.	03	---do---	Irregular expenditure on purchase of sanitizer gate	0.198

Annexure-2**Para 2.5.1.4****(Detail of non deduction of HRA)**

S#	Name of officers /officials & designation & BPS	HRA P/M	Total months	Total Recovery Outstanding
1	Samiullah Khan AC BPS-17	15,000	12	180,000
2	Muhammad AslamBaloch NT BPS-11	10,000	12	120,000
3	Amir Muhammad Naib Tehsildar BPS-11	2,214	12	26,568
4	Allah Noor AC BPS-17	4,433	12	53,196
5	Yasir Salman Kundi Additional AC BPS-17	6,650	12	79,800
6	Mirajuddin S/C BPS-14	2,214	12	26,568
7	Ibrahim Shah Additional AC BPS-17	4,433	12	53,196
8	NadeemMaseeh Sweeper BPS-04	1,367	12	16,404
9	Faheedullah ADC BPS-18	5,810	12	69,720
10	Tufail Muhammad J/C BPS-11	1,853	12	22,236
11	Muhammad Anwar Naib Tehsildar BPS-14	2,214	12	26,568
12	Muhammad Asadullah Naib Tehsildar B-15	2,349	12	28,188
13	Yousaf Ali AC BPS-17	4,433	12	53,196
14	Amir Nawaz Naib Tehsildar BPS-	4,433	12	53,196
15	Samiullah Said J/C (Steno)	1,853	12	22,236
16	NomanAfzalAfridi DC BPS-19	20,000	04	80,000
17	Wajeedullah AC BPS-17	15,000	12	180,000
18	Muhammad Ayub Khan Naib Tehsildar	2,214	12	26,568
Total				1,117,640

Annexure-03
Para- 2.5.1.5

(Detail of Unattractive area allowance)

S#	Name of officers /officials & designation& BPS	HRA P/M	Total months	Total Recovery Outstanding
1	Samiullah Khan AC	17,250	12	207,000
2	Muhammad Aslam Baloch Naib Tehsildar	4,300	12	120,000
3	Amir Muhammad Naib Tehsildar BPS-11	8,000	12	96,000
4	Allah Noor AC	10,000	12	120,000
5	Yasir Salman Kundi Additional AC	4,500	12	54,000
6	Mirajuddin Senior Clerk	1,700	12	20,400
7	Hameedullah DC	10,000	08	80,000
8	Faheedullah ADC	4,500	12	54,000
9	Sher Alam ADC	4,500	12	54,000
10	Tufail Muhammad Accountant	1,700	12	54,000
11	Muhammad A Naib Tehsildar	8,000	12	96,000
12	Muhammad Asadullah Naib Tehsildaar	10,000	12	120,000
13	Yousaf Ali AC	10,000	12	120,000
14	Amir Nawaz Naib Tehsildar	10,000	12	120,000
15	Samiullah Said J/C (Steno)	1,700	12	20,400
16	Noman Afzal Afridi DC	10,000	04	40,000
17	Wajeedullah AC	10,000	12	120,000
18	Muhammad Ayub Khan Naib Tehsildar	9,100	12	109,200
Total;				1,605,000

Annexure-04**Para 2.5.1.6****(Irregular appointment)**

S#	Name of Employee	Designation	Date of Joining
1	Baitullah	chowkidar	09/04/2019
2	Muhammad Ishaq	ward orderli	10/01/2019
3	JavedAlam	ward orderli	10/01/2019
4	Muhammad Ilyas	behishti/sweeper	10/01/2019
5	Ibrahim Zafar	sweeper	08/01/2019
6	Abdul Karim	chowkidar	08/02/2019
7	Noorullah Din	chowkidar	08/01/2019
8	Shakirullah	behishti	09/26/2019
9	SAQI Bibi	dai	10/28/2019
10	ZartajBibi	lady health worker	01/01/2020
11	Noor Nawaz	behishti	01/01/2020
12	Nadia Khan	dai	01/01/2020
13	SajidIqbal	ward orderli	02/01/2020
14	Muhammad ShafiqQurshi	clinical technician (phar	01/31/2020
15	AbidHussain	clinical technician (phar	01/31/2020
16	Nahidullah	clinical technician (phar	01/31/2020
17	Shah Mehmood khan	clinical technician (path	01/31/2020
18	Jansher	clinical technician (phar	01/31/2020
19	Zakirullah	clinical technician (phar	01/31/2020
20	Sadiqullah	clinical technician (phar	01/31/2020
21	Muhammad Saeedanwar	clinical technician (phar	01/31/2020
22	Muhammad Adil	clinical technician (phar	01/31/2020
23	SumayaBibi	Dai	03/01/2020
24	Fahim Khan Safi	senior clerk	04/01/2020
25	Sherrehman	Driver	12/31/2019
26	Maria Bibi	Dai	04/01/2020
27	Saeed Anwar	Behishti	12/31/2019
28	Peer Rehman	Behishti	07/02/2019

Annexure-05

Para 2.5.1.11

(Detail of unauthorized purchase of vehicle)

S #	Vehicle Purchased/ Engine Capacity	Allotted to	Amount (Rs)	Required Purchase Amount	Difference (Rs)
1	Fortuner/2800 CC	DC	8,689,000	2,334,000	6,355,000
2	Revo Double Cab/ 2800 CC	ADC	6,284,000	2,334,000	3,950,000
3	Revo Double Cab/ 2800 CC	ADC	6,284,000	1,500,000	3,950,000
4	Revo Double Cab/ 2800 CC	AC	6,284,000	1,500,000	3,950,000
5	Revo Double Cab/ 2800 CC	AC	6,284,000	1,500,000	3,950,000
6	Revo Double Cab/ 2800 CC	AC	6,284,000	1,500,000	3,950,000
7	Revo Double Cab/ 2800 CC	AC	6,284,000	1,500,000	3,950,000
	Total		46,393,000		30,055,000

Annexure-06

Para 2.5.1.20

(Detail irregular expenditure on purchase of barbed wire etc)

S#	Cheque No	Dated	Item Name	Amount
01	1971699	20.06.2020	Barbed Wire	313,560
02	1971697	20.06.2020	Angle Iron	786,240
03	1837706	20.06.2020	Barbed Wire	313,560
04	755487	18.06.2020	Barbed Wire	3,100,000
05	755363	10.06.2020	Angle Iron	20,041,320
06	755360	10.06.2020	Barbed Wire	982,800
07	755510	10.06.2020	Angle Iron	3,931,200
08	755491	19.06.2020	Barbed Wire	1,133,925
Total				30,602,605

Annexure-07

Para 2.5.1.20

(Detail of irregular and unverified expenditure)

S#	Object head	6003	6004	Total
01	T&T Calls	20,180	29,540	49,720
02	Conveyance Charges	10,000	10,000	20,000
03	Hot & Cold	34,927	37,498	72,425
04	TA/DA	601,533	450,170	1,051,703
05	POL	140,753	148,871	289,624
06	Stationary	124,986	62,442	187,428
07	Printing & Publication	69,815	9,647	79,462
08	News Paper	8,000	20,000	28,000
10	Others	59,992	59,963	119,955
11	Purchase of Plant & Mach	199,500	273,600	473,100
12	Purchase of Furniture	0	247,860	247,860
13	ROT	54,500	54,936	109,436
14	R OM&E	14,933	19,980	34,913
15	RO F&F	34,880	24,972	59,852
Total		1,380,002	1,455,483	2,823,478
