



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

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AA	Administrative Approval
AD LGE & RDD	Assistant Director Local Government Election & Rural Development Department
AG	Accountant General
SDO	Sub Divisional Officer
BHUs	Basic Health Units
C&W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DO	District Officer
GFR	General Financial Rules
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
DHO	District Health Officer
NSI	Non Schedule Item
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
PEC	Pakistan Engineering Council
PESCO	Peshawar Electricity Supply Company
PHE	Public Health Engineering
RCC	Re-in forced Cement Concrete
SDO	Sub Divisional Officer
TS	Technical Sanction
DAC	District Accounts Committee
ZAC	Zilla Accounts Committee

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of various Local Governments i.e. offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development and Village Councils and Neighborhood Councils in District Lakki Marwat for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where PAO's 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.

The observations included in this Report have been finalized in the light of written replies of the departments, except in few cases mentioned in report. However, in a few cases certain departments did not submit written replies. DAC meetings were 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

The Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Bannu, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of two Districts namely Bannu and Lakki Marwat.

The Regional Directorate has a human resource of five officers and staff with a total of 1250 person days. The annual budget amounting to Rs 9.743 million was allocated to the office during financial year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs/ projects.

Local Governments of district Lakki Marwat consists of three tiers which performs their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier-1, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District government, who is Officer in charge of the offices of nine departments devolved to local governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are two tehsil administrations in district Bannu. The third tier- Village and Neighborhood Councils have one principal accounting officer i. e. Assistant Director Local Government, Election and Rural Development for development funds of these councils. There are 96 NC/VC's in district Lakki Marwat.

a. Scope of audit

There are nine offices in District government Lakki Marwat, two Tehsil Municipal Administrations, one AD LGE&RDD and 96 VC/NC's out of which the accounts of 09 offices of district government, two TMA's, one AD LGE

&RDD and 10 VC/NC's were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Lakki Marwat for the Financial Year 2017-18 was Rs 4,908.548 million against available budget of Rs 5,322.439 million. Out of this, RDA Bannu audited an expenditure of Rs 2,504.207 million which, in terms of percentage, was 51.03% of auditable expenditure. The total expenditure of two TMA's was Rs 400.137 million against available budget of Rs 616.714 million. Out of this, RDA Bannu audited an expenditure of Rs 248.864 million which, in terms of percentage, was 62.195% of auditable expenditure. The total expenditure of AD LGE & RDD Lakki Marwat for the Financial Year 2017-18 was Rs 279.910 million against available budget of Rs 279.910 million. Out of this, RDA Bannu audited an expenditure of Rs 29.261 million which, in terms of percentage, was 10.46% of auditable expenditure.

The receipts of the District Government Lakki Marwat, for the Financial Year 2017-18 were Nil as the receipt were collected in Provincial Account-I. The actual receipts of two TMA's were Rs 469.890 million. Out of which Rs 280.230 million were audited which, in terms of percentage was 59.64% of the auditable receipts. The total receipt of VC/NC's was Rs 4.654. Out of which Rs 0.485 million were audited which, in terms of percentage, was 10.42% of auditable receipts.

The total expenditure of local governments of district Lakki Marwat for the financial year 2017-18 was Rs 5,588.595 million against which the audit of Rs. 2,782.332 million was conducted. In terms of the percentage was 38.34%. The total receipts of the local governments of district Lakki Marwat were Rs 474.544 million against which a receipt of Rs 280.715 million was audited which in terms of percentage was 59.16%.

b. Recoveries at the instance of audit

Recovery of Rs 331.930 million was pointed out during the audit. Recoveries pointed out were not in the notice of executives before audit. However, recovery of Rs 5.833 million was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of Local Governments Lakki Marwat with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment of the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal controls were also pointed out to which management has been sensitized. In certain cases, management has taken action which may further be verified. However, no tangible impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC and proper legislative forum.

e. Comments on Internal Control and Internal Audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets; accuracy, timeliness and reliability of financial and accounting information for decision making.

Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of Local Governments Lakki Marwat.

f. Key audit findings of the report

- i. Misappropriation was noted in 05 cases amounting to Rs 15.938 million.¹
- ii. Non-production of record was noted in 01 case amounting to Rs 15.729 million.²
- iii. Irregularities & Non-Compliance were noted in 103 cases amounting to Rs 2,960.076 million.³

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

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Deduction of taxes on supplies and contracts need to be ensured. .
- iv. Lapsed deposits need to be timely credited into treasury.
- 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 preempted and fair value for money is obtained from public spending.

¹ Para 1.2.1.1 to 1.2.1.5

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.55, 1.3.1.1 to 1.3.1.41, 1.4.1.1 to 1.4.1.7

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	04	5,588.595	474.544	6,063.139
2.	Total formations in audit jurisdiction	184	5,588.595	474.544	6,063.139
3.	Total Entities (PAO) Audited	04	2,782.332	280.715	3,063.047
4.	Total formations Audited	13	2,782.332	280.715	3,063.047
5.	Audit & Inspection Reports	13	2,782.332	280.715	3,063.047

II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	109.257
2.	Weak financial management	2,866.757
3.	Weak Internal controls	0
4.	Others	15.729
	Total:	2,991.743

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1.	Outlays Audited	135.500	998.340	280.715	1,648.492	3,063.047	1,586.716
2.	Amount Placed under Audit Observations /Irregularities of Audit	109.257	968.532	274.013	1,639.941	2,991.743	3,178.55
3.	Recoveries Pointed Out at the instance of Audit	8.765	100.123	89.123	133.919	331.93	403.225
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	5.833	5.833	-

IV: Table of Irregularities pointed out

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	2,960.076
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	15.938
3.	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems.	0
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6.	Non-production of record	15.729
7.	Others, including cases of accidents, negligence etc.	0
	Total	2,991.743

V: COST BENEFIT RATIO

(Rs in million)

Sr. No.	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	3,063.047
2.	Expenditure on audit	1.000
3.	Recoveries realized at the instance of audit	5.833
	Cost-Benefit Ratio	1:9

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

CHAPTER-1

1.1 Local Governments

1.1.1 Introduction

Under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LG & RDD, Sports, Live Stock & DD, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

District Lakki Marwat has two Tehsils i.e. Lakki Marwat and Serai Nourang. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer Finance. A Tehsil Accounts Officer and a Tehsil officer technical.

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

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for

agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;

- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programs;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;

There is an Assistant Director Local Government Election & Rural Development Department and 96 VCs/NCs. Each VCs/NCs has an Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator for VCs/NCs of the District Lakki Marwat.

Functions and Powers of Assistant Director, Local Government Election and Rural Development Department.

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate

- iv. Coordination and supervision of village and neighbourhood councils
- v. Grants, establishment and budget of village and neighbourhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

- i. Functions of the village council and neighbourhood council, as the case may be, shall be to:
- ii. Monitor and supervise 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;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;
- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;

- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;
- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;
- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighbourhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	4,324.014	4,185.619	(138.395)	(3.201)
Non-salary	599.283	599.283	0	0
Developmental (A/C-IV)	399.142	123.646	(275.496)	(30.978)
Developmental (A/C-I)	0	0	0	0
Total	5,322.439	4,908.548	(413.891)	(7.776)
Receipts	0	0	0	0

TMAs

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	149.712	148.454	(1.258)	(0.84)
Non-salary	65.773	43.223	(22.550)	(34.28)
Developmental (A/C-IV)	401.229	208.460	(192.769)	(48.04)
Developmental (A/C-I)	0	0	0	(0.00)
Total	616.714	400.137	(216.577)	(35.12)
Receipts	496.181	469.890	(26.291)	(5.299)

AD LGE & RDD

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	23.020	23.020	0.000	0.000

Non-salary	7.340	7.340	0.000	0.000
Developmental (A/C-IV)	249.550	249.550	0.000	0.000
Developmental (A/C-I)	0	0	0.000	0.000
Total	279.91	279.91	0.000	0.000
Receipts	4.654	4.654	0	0

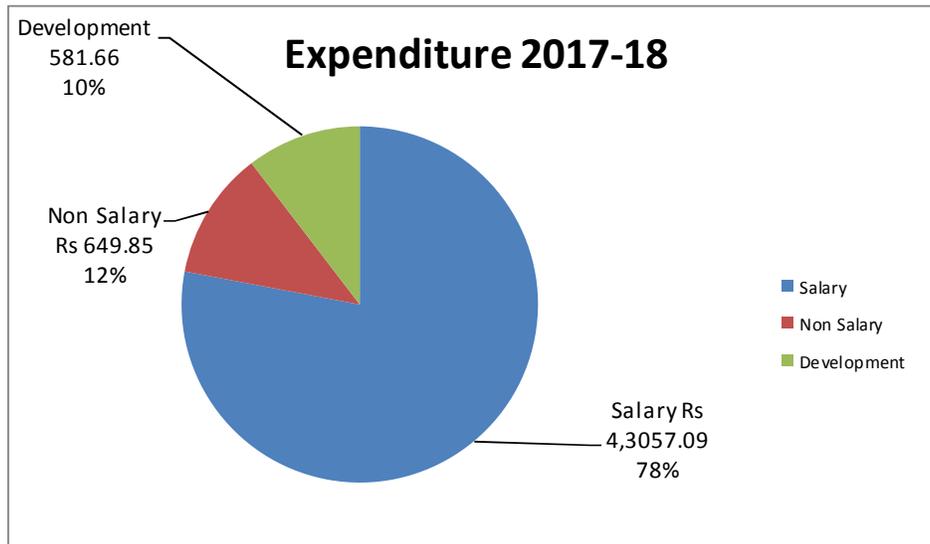
Grant Total Expenditure and Receipts (District Government, TMAs and AD LGE&RDD)

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	4,496.75	4,357.09	(139.65)	(3.106)
Non-Salary	672.40	649.85	(22.55)	(2.254)
Developmental (A/C-IV)	1,049.920	581.66	(468.27)	(44.600)
Developmental (A/C-I)	0	0	0	0
Total	6,219.07	5,588.6	(630.47)	(10.138)
Receipts	500.835	474.544	26.291	(5.250)

The savings of Rs 630.470 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount allocated.

(Rs in million)



1.1.3 Comments on the status of compliance with DAC / TAC Directives

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

Sr. No.	Audit Year	PAC/ZAC 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

DISTRICT GOVERNMENT

1.2 AUDIT PARAS

1.2.1 Misappropriation and Fraud

1.2.1.1 Misappropriation – Rs 8.000 million

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

District Education Officer (Male) Lakki Marwat, received Rs. 92.923 million on account of School Improvement Plan under Conditional Grant 2nd Tranche for Additional Class Rooms in Government Primary Schools in District Lakki Marwat during 2017-18. Audit observed that entire amount was shown transferred / distributed among 114 Nos of schools out of these Rs 8,000,000 transferred to 11 Nos of those GPS which were rejected by the District Monitoring Officers and Circle ASDEOs due to no space, less enrollment and recommend only repair instead of Additional Class Room as per their remarks.

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

When reported in July 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018 however meeting of the DAC could not be convened till finalization of this report.

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

AIR Para No 13 (2017-18)

1.2.1.2 Fraudulent mutation of land – Rs 4.030 million involving loss – Rs 1.117 million

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

Record of the Tehsil Serai Nourang revealed that a piece of land measuring 12 Kanal – 03 Marlas at Khatta No 872 (Khassra No 500-501-502) Mouza Gandhi Umer Chikar District Lakki Marwat has been tempered in terms of area fraudulently by the revenue staff of Tehsil Serai Nourang by entering area of 62 kanals – 03 Marlas. Title of above mention khassras were changes thorough mutations bearing No 3971 to 3976 in favor of Sar Mast / Meer mast and Mamal against Mr Gul Mast S/O Sher Ahmad, which was illegal and unauthorized. The area was then fraudulently sold to other person through bogus / fake mutations @ Rs 65,000 Per Kanal. Further stamp duty / mutation fee of Rs 1.117 million was not recovered. All this act of revenue staff is matter of professional dishonesty / misconduct and criminal civil offense.

Fraudulent mutations involving loss were occurred due to non-compliance of rules which resulted in to loss to Government.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides cancel the fake inteqalat (transfer), recovery of Government dues and action against person(s) at fault.

AIR Para No 39 (2017-18)

1.2.1.3 Misappropriation on account of sports items- Rs 2.194 million

Para 23 GFR Vol-I requires that, every government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff. Letter no. WHU-47/RTO/PR/2017-18/299 dated 24-07.2017 of the office of Deputy Commissioner (IR) Regional Tax Office Peshawar.

District Sports Officer Lakki Marwat spent Rs 2,194,486 on account of purchase of sports items during 2017-18. The items so purchased were taken on stock register, but the distribution of the same was doubtful. Further sales tax Rs. 315,324 and Income tax Rs 161,823 were also not deducted from the bills of suppliers.

Misappropriation was occurred due to non-observance of codal formalities, which resulted in to loss to Government.

When reported in August 2018, Management stated that items were distributed amongst the players after getting the acknowledgment and sales tax and income tax was already been deducted. Reply is not tenable as no evidence in support of their reply was produced.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 04 (2017-18)

1.2.1.4 Miss-appropriation on Account of Training – Rs 1.159 million

Rule 283 (I) read with Rule 174 of CTR Vol-I of the Central Treasury Rules Volume I provides that ac-quittance roll in form TR 28 be maintained in support of payments. And all payment must be supported with acknowledgement.

District Education Officer (Male) Lakki Marwat spent Rs 1,159,100 on domestic training of the teachers against the released amount of Rs 1,969,000 during 2017-18. Audit observed that:-

- i. Rs 809,900 was not utilized, due to which the teachers were deprived from the facility of training.
- ii. Acknowledgement to whom payment were not available on the record of local office.

Miss-appropriation was occurred due to non-compliance of rules mismanagement of the office, which resulted in to loss to Government.

When reported in July 2018, Management stated that acknowledgement to whom payment made are available, however no evidence was produced in support of their reply.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 01 (2017-18)

1.2.1.5 Miss-appropriation – Rs 0.555 million

Para 10 of GFR Vol-I lays that “Every Government officer is expected to exercise the same vigilance in respect of expenditure incurred from public

moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

District Sports Officer Lakki Marwat paid Rs 500,000 vide cheque No. 490861 dated 19.04.2017 to AD LGE & RDD Lakki Marwat for the construction of Badminton hall during the Financial Year 2016-17. However during physical verification it was revealed that the Badminton Hall was not constructed even after the laps of sixteen months.

In addition to above Rs 55,000 was drawn from Government treasury vide cheque no.530541 dated 07-09-2016, but in support of this payment no evidence / supporting invoices was available on the record of local office.

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

When reported in August 2018, Management stated that the additional funds were required for construction of the badminton hall. The reply is not tenable as the funds are lying with the AD LGE&RDD Lakki Marwat since 19.04.2017.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 03 (2017-18)

1.2.2 Non –Production of Record

1.2.2.1 Non – Production of record –Rs 15.729 million

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.

Deputy Commissioner Lakki Marwat appoints 16 staff in various categories and spent Rs 1,692,723 during 2017-18. Record in support of appointment was not produced despite written / repeated verbal requests.

Similarly Rs 14,036,655 were spent by Tehsildar Lakki Marwat and Serai Nourang. Record in support of expenditure was not produced despite repeated requests.

Non production of record was occurred due to con compliance of rules, which resulted in to non-authentication of public spending.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends production of record and action against person (s) at fault.

AIR Para No 40 (2017-18)

1.2.3 Irregularity / Non-compliance

1.2.3.1 Less receipt on account of salary component – Rs 310.152 million

Funds for salary component is to be provided by the provincial government and any shortfall is to be cleared by providing additional funds while the savings / left over amount of funds provided for salary of the devolved department to the district account-IV is to be surrendered / credited to the provincial government at the close of the financial year as per vide letter No. Government of Khyber Pakhtunkhwa Finance Department letter No. BO/FD/5-20/2016-17 dated: 30.06.2017.

Provincial Government provided / credited Rs 3,856,384,000 on accounts of salary component to District Government Lakki Marwat during 2017-18. As per Appropriation Accounts, District Government Lakki Marwat spent Rs 4,166,535,878 on account of salaries of the employees of devolved departments of District Lakki Marwat. Thus Rs 310,151,878 were less allocated / releases to District Government (Account-IV) Lakki Marwat.

Less receipt was occurred due to non-compliance of rules, which resulted in to less receipt.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends recoupment of amount from Provincial Government and action against person (s) at fault.

AIR Para No 01 (2017-18)

1.2.3.2 i. Irregular expenditure on account of provision of Basic facilities – Rs 199.273
ii. Non-deduction of Income tax - Rs 19.928 million

Para 72 of CPWA code states that Vouchers setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts must support every payment for whatever purpose. Rule 28 (2) of FTR Vol-I lays down that Govt: officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the concerned controlling officer. Letter No. WHU-II/RTO-PR/2015-16/396 dated 12.11.2015 of the office of RTO Peshawar Unit-II states that 10 % Income tax is required to be deducted from the Non-filer.

DEO Education Male Lakki Marwat transferred Rs 199,273,000 to PTC accounts of the concerned schools for provision of basic facilities in primary and high schools during 2017-18. Audit observed that:-

- i. The vouchers of the said expenditure were not available on the record of local office, due to which the expenditure cannot be verified.
- ii. Neither monthly progress reports nor any completion report was provided to audit to ascertain the actual position of the said construction works.
- iii. Administrative inspection of the work was not carried out. Thus, work could not be ascertained as the actual position of the work was not known to audit.
- iv. According to the report of the Consultants hired for technical support, the overall status of the construction works was unsatisfactory
- v. Income tax Rs 19,928,000 was required to be deducted from the vouchers, which was not made.

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

When reported in July 2018, Management stated that that vouchers are available in the concerned school and the deduction of income tax is the responsibility of the concerned firm, the reply is not tenable as neither the vouchers were provided nor the income tax was deducted.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 04 (2017-18)

1.2.3.3 Irregular & Unauthorized release of development funds – Rs 132.074 million

Government of Khyber Pakhtunkhwa LGE & RDD vide notification No CPO/LGE&RDD/Dev:Schemes/VCs/NCs/2017 dated: 13.09.2018 clarified that the offices of the AD LGE & RDD in Khyber Pakhtunkhwa will not serve as an executing agency for the execution of developmental schemes under District ADP, Provincial ADP. They will focus on the execution of developmental schemes of VCs/NCs work only.

In violation of the above District Government Lakki Marwat released Rs 132.074 million to AD LGE & RDD for execution of developmental funds under District ADP and Provincial ADP during 2017-18 (detail is given at annexure-02).

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 09 (2017-18)

1.2.3.4 Difference between book and bank balance – Rs 129.584 million

Para 89 (3) (viii) of GFR Vol-I that the head of the department and the Accountant General, will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the head of the department with those that appear in the Accountant General's books.

District Officer Finance Lakki Marwat prepared Revised Budget of Rs 4,878.191 million for 2017-18 with expenditure Rs 4,878.191 million. An expenditure of Rs 5,007,775,281 was booked by National Bank of Pakistan against the District Government Lakki Marwat, which was Rs 129,584,110 in excess of schedule of authorized expenditure.

Year	Book Figure	Bank Figure	Difference
2017-18	4,878,191,171	5,007,775,281	129,584,110

Difference was occurred due to non-reconciliation of cash balances with bank authorities.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends reconciliation with bank besides regularization and action against person (s) at fault.

AIR Para No 08 (2017-18)

1.2.3.5 Irregular expenditure on account of provision of basic facilities – Rs 82.847 million
Non-deduction of Income tax - Rs 8.284 million Overpayment Rs 0.200 million

Para 72 of CPWA code states that Vouchers setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts must support every payment for whatever purpose. Rule 28 (2) of FTR Vol-I lays down that Government officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the concerned controlling officer. Letter No. WHU-II/RTO-PR/2015-16/396 dated 12.11.2015 of the office of RTO Peshawar Unit-II states that 10 % Income tax is required to be deducted from the Non filer.

DEO Education (Female) Lakki Marwat transferred Rs 82,847,000 to the PTC accounts of concerned schools during 2017-18. Audit observed that:-

- i. The vouchers of the said expenditure were not available on the record of local office, due to which the expenditure cannot be verified.
- ii. Neither monthly progress reports nor any completion report was provided to audit to ascertain the actual position of the said construction works.
- iii. Administrative inspection of the work was not carried out. Thus, repair work could not be ascertained as the actual position of the work was not known to audit.
- iv. According to the report of the Consultants hired for technical support, the overall status of the construction works were unsatisfactory
- v. Income tax Rs 8,284,700 was required to be deducted from the vouchers, which was not made.

Rs 200,000 was required to be deducted from the PTC account of the GGPS Shah Hassan Khel as old bricks of existing boundary wall were used.

Irregular expenditure was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in July 2018, Management stated that the vouchers of PTC fund remain with schools, progress report submitted to District Delivery Unite, Civil work is checked by SEC and income tax is not payable on PTC fund. further SDEO (F) Lakki has been directed to recover Rs. 02 million from concerned PTC. The reply is not tenable as no written evidence in support of reply was provided to audit.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 03 (2017-18)

1.2.3.6 Un-authorized retention and blockage of money – Rs 81.121 million
Doubtful drawl – Rs 20.471 million

Para 95 of GFR Vol-I lays that, “All anticipated saving should be surrendered to Government well in time before the close of financial year.” 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.

District Health Officer Lakki Marwat, retained Rs 81,121,158 in designated Bank Account No 4110763976 (NBP) during 2017-18. Audit observed that:-

- i. Rs 81,121,158 were retained closing balance of lapsable fund under designated bank account of DHO Lakki Marwat at the end of 30th June, 2018 instead of surrendering to the government treasury.
- ii. Expenditure of Rs 20,471,226 were made in the financial year 2017-18, which were allocated under different heads 2016-17, is held irregular and doubtful due to under which head/purpose the specified amount was utilized.

Non utilization and blockage of government money is a violation of rules, which resulted in to violation of rules.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 17 (2017-18)

1.2.3.7 Irregular & Unauthorized issuance of AA and release of funds worth Rs 75.500 million

According to DDC meeting held on 31.10.2017, 08.08.2017 and 24.01.2018 under the chairmen ship of the DC Lakki Marwat 6 numbers ADP schemes were approved by DDC with the condition to rectify / remove the deficiencies / short comings pointed out by the P&D Department Lakki Marwat.

In violation of above Deputy Commissioner Lakki Marwat released Rs 75.500 million under to AD LGE & RDD Lakki Marwat for execution of developmental schemes during 2017-18 without considering minutes of the DDC meeting (detail is given at annexure-03). In DDC meeting the representative of the P&D department raised certain observations on each and every scheme

regarding location of site and duplication of schemes etc, but Deputy Commissioner without clearing the observation of P&D Department issued administrative approval to all the schemes and released funds without clearing the observation of P& D Department.

Audit is of the view that issuance of Administrative Approval and release of funds is a clear violation of DDC meeting on one hand and on second hand the importance of the District Developmental Committee is lost.

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

When reported in July 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 10 (2017-18)

1.2.3.8 Non supply of medicines - Rs 33.345 million & non-recovery of penalty Rs 2.335 million

According to rule 290 of CTR, 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 read with Sr. No. 18 of guidelines issued by medicine Coordination Cell that “the supply of the ordered goods shall be completed by the supplier within 30 days. Upon delay in supply from (46 to 60) days a total penalty of 7% on total amount shall be levied.

District Health Officer, Lakki Marwat drawn in advance Rs 33,343,780 on account of purchase of medicines during 2017-18. Supply orders were issued to

all the suppliers well in time i.e. 09.10.2017 and 10.01.2018, whereas some suppliers failed to complete their supply within stipulated period of time. Penalty of Rs 2,335,060 @ 7% was not recovered from the supplier (detail is given at annexure-04).

Non supply of medicine was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 01 (2017-18)

1.2.3.9 Illegal occupation of state land and Loss to Government due to non-recovery of rent / lease amount - Rs 31.575 million

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

Record of Deputy Commissioner Lakki Marwat revealed that 631 Kanal and 14 Marlas of irrigated / abadi / buildings state land was illegally occupied by the private persons since long. The private persons irrigated that land and earned handsome income from that state land since occupation. The leasing rate per Kanal in that areas were Rs 10,000 per kanal per year. If the local office made serious efforts to recover either the state land from illegal occupants or recovered rent / lease amount, than Government will earned handsome earning. Thus due to

negligence on the part of the local office Government sustained loss of Rs 31.575 million

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

When reported in July 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides making necessary steps to vacate the state lands illegally occupied and recovery of rent / leases amount from those illegal occupants and action against person (s) at fault.

AIR Para No 28 (2017-18)

1.2.3.10 Un-verified delivery of furniture – Rs 26.770 million

Para 148 of GFR VOI-I states 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 that he has actually received the materials and recorded them in the appropriated stock register.

DEO Education (Male) Lakki Marwat paid Rs 26,769,900 to SIDB on account of supply of two seater desk and bench. SDEO was required to verify the supply of the furniture to the concerned schools, which was not made.

Un-verified delivery was occurred due to non-compliance of rules which resulted into violation of rules.

When reported in July 2018, Management replied that certificate of supply of furniture is attached but in support the same was not produced.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 07 (2017-18)

1.2.3.11 Irregular expenditure of Rs 24.490 million on CRC and Petty Repair & Non deduction of Income tax - Rs 2.450 million

Para 72 of CPWA code states that Vouchers setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts must support every payment for whatever purpose. Rule 28 (2) of FTR Vol-I lays down that Govt: officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the concerned controlling officer. Letter No. WHU-II/RTO-PR/2015-16/396 dated 12.11.2015 of the office of RTO Peshawar Unit-II states that 10 % Income tax is required to be deducted from the Non filer.

DEO Education (Male) transferred Rs 24,490,000 to PTC accounts of concerned schools for CRC and Petty repair in Primary, middle and high schools during 2017-18. Audit observed that:-

- i. The vouchers of the said expenditure were not available on the record of local office, due to which the expenditure cannot be verified.
- ii. Administrative inspection of the work was not carried out. Thus repair work could not be ascertained as the actual position of the work was not known to audit.
- iii. Income tax Rs 2,450,000 was required to be deducted from the vouchers, which was not made.

Irregular expenditure was occurred due to non-compliance of rules which resulted into violation of rules.

When reported in July 2018, Management stated that that vouchers are available in the concerned school and the deduction of income tax is the responsibility of the concerned firm, the reply is not tenable as neither the vouchers were provided nor the income tax was deducted.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 06 (2017-18)

1.2.3.12 Irregular expenditure on account of play area - Rs 23.160 million and Non deduction of income tax - Rs 2.316 million

Rule 28 (2) of FTR Vol-I lays down that Govt: officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the concerned controlling officer. Letter No. WHU-II/RTO-PR/2015-16/396 dated 12.11.2015 of the office of RTO Peshawar Unit-II states that 10 % Income tax is required to be deducted from the Non filer.

DEO Education (Male) transferred Rs 23,160,000 to the PTC accounts of concerned schools for Play area in Primary schools during 2017-18. Audit observed that:-

- i. The vouchers of the said expenditure were not available on the record of local office, due to which the expenditure cannot be verified.
- ii. Neither monthly progress reports nor any completion report was provided to audit to ascertain the actual position of the said works.
- iii. Administrative inspection of the work was not carried out. Thus repair work could not be ascertained as the actual position of the work was not known to audit.
- iv. Income tax Rs 2,316,000 was required to be deducted from the vouchers, which was not made.

Irregular expenditure was occurred due to non-compliance of rules which resulted into violation of rules.

When reported in July 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 08 (2017-18)

1.2.1.13 Un-authorized retention due to non-adjustment of recovered amount -Rs 22.073 million

Funds for salary component is to be provided by the provincial government and any shortfall is to be cleared by providing additional funds while the savings / left over amount of funds provided for salary of the devolved department to the district account-IV is to be surrendered / credited to the provincial government at the close of the financial year as per vide letter No. Government of Khyber Pakhtunkhwa Finance Department letter No BO/FD/5-20/2016-17 dated: 30.06.2017.

District Accounts Office Lakki Marwat recovered Rs 22,073,495 from employees of District Government Lakki Marwat as recovery of overpayment during 2017-18 (detail is given at annexure-05). Instead of adjustment the amount with Provincial Government in salary component, the funds were retained in District Fund Account-IV causing loss to the provincial treasury.

Non-adjustment was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends reconciliation with Provincial Government besides adjustment of amount and action against person (s) at fault.

AIR Para No 02 (2017-18)

**1.2.3.14 Loss to Government due to non-achieving of revenue targets
Rs 21,970 million**

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

Deputy Commissioner Lakki Marwat collected Rs 31,794,855 against the revenue targets of Rs 53,764,000 during 2017-18. The local office failed to achieve the target by shortfall of Rs 21,970,145 as per detail given below:

Sr. No	Head	Amount of Target	Amount realized	Shortfall
1	Land Tax	5,999,000	5,935,228	63,772
2	Registration Fee	700,000	387,614	312,386
3	Stamp Duty	9,415,000	5,688,097	3,726,903
4	Mutation Fee	37,650,000	19,783,916	17,867,084
	Total	53,764,000	31,794,855	21,970,145

Loss to Government was occurred due to con compliance of rules, which resulted in to Loss to Government.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 12(2017-18)

1.2.3.15 Irregular and unauthorized expenditure on purchase of medical equipment / instruments – Rs 19.140 million

Para 23 of the GFR Vol- I requires that every government officer is personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff. As per instruction contained by the Director General Health Services Khyber Pakhtunkhwa Peshawar vide No 8110-60 dated 21.07.2017 that procurement of machinery, equipments, instruments and health supplies shall be made according to the terms & conditions issued by the DG Health Services KPK Peshawar.

District Health Officer Lakki Marwat spent Rs 19,140,496 on account of purchase of Medical equipment/ instruments under heads Plant & Machinery, Health Plan and Provincial ADP during 2017-18. Audit observed that:-

- i. Rs 2,557,556 items so purchased without specification neither specified as per supply order nor shown their specification as per centralized list of approved rates issued by DG Health due to which the quality/standard of items cannot be authenticated.
- ii. Rs 16,582,940 items were purchased before 30th June, 2018 and stocked at private store instead of issuance to utilize for the benefit of the patients in respective health institutions.
- iii. Almost supply orders were found date less and unsigned, which creates ambiguity regarding purchases of equipments.
- iv. Completion certificates were not available required as per approved rates issued to DG Health Services KPK Peshawar.
- v. Payment shall not be released to the firm without contract execution certificate duly signed by the DG Health Services.
- vi. Demands from the concerned health institutions were not obtained.
- vii. As per Director General Health Services required that before payment the department will ensure monitoring of all the supplies delivered to your office, but not done.
- viii. Serial numbers on the invoices were not found which creates doubts regarding the authenticity of the invoices.

Irregular expenditure was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 19 (2017-18)

1.2.3.16 Non reconciliation of closing balances and unauthorized expenditure of Rs 18.767 million and non-maintenance of Cash Book– Rs 52.151 million

Government of Khyber Pakhtunkhwa Finance Department vide letter No. 2/3(F/L)/FD/2016/Vol-X dated: 14.07.2017 read with letter No. 2/3(F/L)/FD/2017/Vol-XI dated: 26.06.2018 stated that, Balances in Bank Accounts if, any remaining on 30.06.2017/30.06.2018 shall not be available for use without prior revival by Finance Department.

Deputy Commissioner Lakki Marwat maintained following bank accounts for land compensation and for relief measures. Bank shows closing balance of Rs 45,700,887 on 30.06.2017. Rs 18,766,655 were spent during 2017-18 without revival / approval from Finance Department. Further reconciliation with bank was not carried out at the close of the year. Further cash book and other supporting documents was neither maintained nor produced.

Non-reconciliation and disbursement of such a huge amount was occurred due to non- compliance of rule, which resulted in to violation of rules.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 14, 15 & 16 (2017-18)

1.2.3.17 Defective budgeting of Rs 18.706 million

Para 66 (5) of Government of Khyber Pakhtunkhwa Budget Rules-2016 lies that, “No lump sum provisions shall be made in the budget the detail of which cannot be explained.”

District Government Lakki Marwat placed Rs 18.706 million under head A-03303 / A05216 (non-salary) lump sum during 2017-18 under functional head D.C Lakki Marwat instead of allocating the same to concerned District Offices, which indicates poor budgeting system of District Government Lakki Marwat.

Defective Budgeting was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 06 (2017-18)

1.2.3.18 Unauthorized use of vehicles in excess of authorization and entitlement by District level Officer and expenditure of Rs 15.620 million

Para 23 of the GFR Vol- I requires that every government officer is personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff. Government of Khyber Pakhtunkhwa Administration Department No SoT(AD)3-20/2013 dated: 12.10.2015 circulated vide No. SoT(AD)4-3/2013 dated: 13.10.2015 prohibited the use of higher engine capacity than the authorized capacity. Further

the Deputy Commissioners will convene the meeting of the district vigilance committee which will recommend authorization of vehicle in the district.

District Government Lakki Marwat officers of the Departments used either unauthorized vehicle in excess of sanction strength or use higher engine capacity vehicles in excess of authorized engine capacity vehicles. Being as chairmen of District Vigilance Committee nor any meeting was convened on the subject nor any justification from the officers were obtained for using unauthorized / higher engine capacity vehicles. Use of unauthorized vehicles / higher engine capacity vehicles resulted in to loss of million in term of expenditure incurred on account of POL and repair of vehicles. Departments of the District Governments Lakki Marwat spent Rs 15,619,501 on account of POL during 2017-18. If necessary steps were taken by the local administration than the expenditure on this account will be less than the present.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides regularization of unauthorized use of excess vehicle / higher engineer capacity vehicles. Audit further recommends that detailed verification of vehicles may be made for all departments of District Government Lakki Marwat and surrendered unauthorized / higher capacity engine vehicles.

AIR Para No 31 (2017-18)

1.2.3.19 Irregular expenditure on CRC and petty repair – Rs 13.418 million
Non deduction of Income tax Rs 1.342 million

Rule 28 (2) of FTR Vol-I lays down that Govt: officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the concerned controlling officer. Letter No. WHU-II/RTO-PR/2015-16/396 dated 12.11.2015 of the office of RTO Peshawar Unit-II states that 10 % Income tax is required to be deducted from the Non filer.

DEO Education (Female) Lakki Marwat transferred Rs 13,418,000 to PTC accounts of the concerned schools for CRC and Petty repair in Primary, middle and high schools during 2017-18. Audit observed that:-

- i. The vouchers of the said expenditure were not available on the record of local office, due to which the expenditure cannot be verified.
- ii. Administrative inspection of the work was not carried out. Thus repair work could not be ascertained as the actual position of the work was not known to audit.
- iii. Income tax Rs 1,342,000 was required to be deducted from the vouchers, which was not made.

Irregular expenditure was occurred due to non-compliance of rules which resulted into violation of rules.

When reported in July 2018, Management stated that that vouchers are available in the concerned school and the deduction of income tax is the responsibility of the concerned firm, the reply is not tenable as neither the vouchers were provided nor the income tax was deducted.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 06 (2017-18)

1.2.3.20 Loss due to missing of relief items - Rs 12.238 million

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

Deputy Commissioner Lakki Marwat received miscellaneous items valuing Rs 12.238 million during 2015-18. According to the stock register all the items were lying in the store. However, during physical verification on 12.07.2018 no such item was found available in the store (detail is given at annexure-06).

Loss was occurred due to non-conducting of physical verification or regular interval, which resulted in to violation of rules.

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 18 (2017-18)

1.2.3.21 Unauthorized release of funds on account of purchase of vehicles during ban period Rs 11.419 million

Section 3 of the Government of Khyber Pakhtunkhwa Local Government Act-2013 stated that, the local governments established under this Act shall

function within the provincial framework and shall observe the federal and provincial laws. Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I(FD/5-8//2017-18 dated: 30.06.2017 impose ban on the purchase of vehicles during Financial year 2017-18.

District Government Lakki Marwat released Rs 11.419 million on account of Purchase of vehicles despite the fact that the Provincial government has imposed ban on the purchase of vehicles during 2017-18.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 05 (2017-18)

1.2.3.22 Unauthorized purchase of (3) vehicles during ban period and without approval – Rs 11.419 million

Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I(FD/5-8/2017-18 dated: 30.06.2017 impose ban on the purchase of vehicles during Financial Year 2017-18.

Deputy Commissioner, Lakki Marwat spent Rs 11,419,000 on the purchase of three number vehicles for Additional Assistant Commissioners during 2017-18 vide cheque No 703653 & 703654 dated: 25.10.2017 during ban period and without approval from Transport Section of Government of Khyber Pakhtunkhwa Administration Department.

Audit further observed that:-

- i. Purchases were made without approval of the competent authority.
- ii. Higher Engine Capacity vehicles were purchased in excess of entitlement of AAC as specified in Transport Committee Report (800CC).
- iii. Local office owned 08 vehicles against the sanction strength of 07 officers, thus new vehicles was not required to be purchased as all the vehicles was on the road.
- iv. Vehicles so purchased were not handed over to the officers to whom the purchases made (AACs). One vehicle was handed over to the Commissioner Bannu and the others vehicles remained in the custody of Deputy Commissioner Lakki Marwat. The old vehicles were handed over the ADC/AACs, which clearly depicts that actually the vehicles were not required to AACs.
- v. Instead of surrendering the old vehicles to administrative department the vehicles were allotted to the officers of the local office.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides regularization and allotment of vehicle may be made to whom the vehicle purchased and action against person (s) at fault.

AIR Para No 24 (2017-18)

1.2.3.23 Non supply of equipments – Rs 10.473 million and non-recovery of penalty - Rs 0.733 million

According to rule 290 of CTR, 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 read with Sr. No. 18 of guidelines issued by medicine Coordination Cell that “the supply of the ordered goods shall be completed by the supplier within 30 days. Upon delay in supply from (46 to 60) days a total penalty of 7% on total amount shall be levied.

District Health Officer, Lakki Marwat drawn in advance Rs 10,473,140 on account of purchase of different items during 2017-18. Supply orders were issued to all the suppliers well in time i.e. 07.06.2018 and 11.06.2018, whereas some suppliers failed to complete their supply within stipulated period of time. Penalty of Rs 733,110 @ 7% was not recovered from the supplier (detail is given at annexure-07).

Non supply of equipments was occurred due to non-compliance of rules, which resulted in to loss to Government

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 20 (2017-18)

1.2.3.24 Non-credit of unspent balance to Provincial Government and Unauthorized Release of AOM&R M&E funds to AD LGE & RDD Rs 10.00 million

Para 12 of the General Financial Rules Volume I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Provincial Government Khyber Pakhtunkhwa credited / provided Rs 10.00 on account of AOM&R of Machinery & Equipment of Water Supply Schemes of PHE Department during 2016-17. District Government Lakki Marwat instead of surrendering the budget to Provincial Government, released the funds to AD LGE & RDD Lakki Marwat during 2017-18 despite the fact that the amount / funds were released specially and specifically for the PHE department.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 04 (2017-18)

1.2.3.25 Irregular diversion on account of electricity charges - Rs 9.180 million

Para 12 of GFR Vol-I lays that, “A controlling Officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.”

District Government Lakki Marwat allocated Rs 35.000 million on account of electricity charges during the year 2017-18. District Government Lakki Marwat Departments spent Rs 18.314 million on this account leaving a balance of Rs 16.686 million. District Officer (Finance & Planning) Lakki Marwat in violation of PFC awards irregularly diverted Rs 9.180 million to other non-salary items instead of reflecting / allocating it in Electricity Charges during the year 2017-18.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 07 (2017-18)

1.2.3.26 Irregular purchase – Rs 9.180 million-Non Imposition of Penalty 0.083 million

Para 95 of GFR Vol-I states that All anticipated saving should be surrendered to Government immediately well before close of financial year. No

savings should be held in reserve for possible future expenses. Serial No. 4 of the release order of the finance department states that the executing agencies shall complete the scheme before 30 June 2018 and savings may be surrendered before closing of financial year. As per the Minutes of the DDC meeting held on 31-08-2017, the criteria for the distribution of sewing machines etc is that the sewing machines is to be provided to those needy women who have the certificate of at least one month.

District Officer Social Welfare Lakki Marwat purchase items like sewing machines, wheel chairs and tri cycle for Rs 9,180,114 under District ADP 2017-18. Audit observed that:-

- i. Complete tender documents were not available on the record of local office.
- ii. Specifications of the items were not maintained in the advertisement.
- iii. Comparative statement of the suppliers shows that quality / standard of the items not maintained.
- iv. Monthly progress report as required in the release order of the district officer finance was not maintained.
- v. Amount was drawn on a simple receipt and deposited in the designated bank account to avoid laps of funds.
- vi. Supply order to M/S Dost & Co for supply of 922 no sewing machines were placed on 16-04-2018 but delivery of 500 sewing machines were made. Thus as per the contract agreement 2% penalty which comes to Rs. 64,904 is required to be imposed on the supplier and the agreement is required to be terminated forthwith.
- vii. Supply order to M/S Mumtaz & bros for supply of 40 No.s washing machines and 40 No.s wheel chairs was placed on 16-04-2018 but the delivery for the same was not made. Thus as per the contract agreement 2% penalty which comes to Rs. 18199 is required to be imposed on the supplier and the agreement is required to be terminated forthwith

- viii. Rs 4,155,140 were saved due to non-payment of items i.e. sewing machine, washing machines and wheel chairs. This amount was required to be surrendered to finance department.
- ix. Sewing machines were distributed but the evidence in support of distribution and the prescribed requirement of one month certificate was not seems to be fulfilled.
- x. Items purchased were not entered on the stock register.
- xi. The evidence of the items Distributed to the needy women/men was not shown to audit.

Irregular purchase was occurred due to non-compliance of rules which resulted into violation of rules.

When reported in August 2018, Management stated that the tenders were made and all purchases were made from the winner firms, reply was not tenable as no evidence was provided in support of reply.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 01 (2017-18)

1.2.3.27 Irregular advance drawl – Rs 7.847 million

Para 290 of Treasury Rules Vol-I requires that no money shall be withdrawn from government until it is required for immediate disbursement. Section 36 (2) (e) of the KP LGO, 2013 provides that the District Accounts Officer shall perform pre-audit of all payments from the funds of the district. Para 7 of GFR Vol.-I requires that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of

the Finance Department. Under the Finance department delegation of powers 2001, no powers of advance drawl has been given. Chapter –V of KPPRA rules 2014 require that “A Procuring Entity shall announce in an appropriate manner all proposed annual procurement and shall proceed accordingly without splitting or regrouping of any procurements so planned. Para 9 of GFR VOL-I states that As general rule no authority may incur any expenditure until the expenditure has been sanctioned by an authority to which power has been duly delegated in this behalf and the expenditure has been provided in the authorized grants and appropriations for the year. Letter no. WHU-47/RTO/PR/2017-18/299 dated 24-07.2017 of the office of Deputy Commissioner (IR) Regional Tax Office Peshawar.

District Sports Office Lakki Marwat drew Rs 7,846,933 in advance and kept in designated bank account during 2016-17. Audit further observed that:-

- i. Tender and Contract Agreement for obtaining competitive rates and for securing the Government interests was not adopted, thus Rs 2,438,689 was incurred on various items like sound system, refreshments, sports items and crockery throughout the year on various sports events.
- ii. Income tax Rs 245,397 was not deducted required under the referred letter above.
- iii. Amount was drawn in advance without having any requirements of its disbursement and without prior approval of competent authority and kept in designated bank account without the approval of Finance Department.
- iv. No pre-audit of the expenditure was exercise by District Accounts Officer. Even adjustment of the actual expenditure with proper vouchers was also not carried out by the DAO.
- v. The funds of ADP were drawn on simple receipts and reflected as expenditure in the year whereas actually partly expenditure were incurred out of the fund and the balances were kept in the Designated Bank Account of Sports Officer without any expenditure.
- vi. Funds were required to be surrendered on 30th June 2017 or specific approval for revival of funds on 1st July obtained, which was not done.
- vii. Expenditure Rs 5,402,245 was incurred during the financial years 2016-17 &

2017-18 without sanction.

Irregular advance drawl was occurred due to non-compliance of rules which resulted into violation of rules.

When reported in August 2018, Management stated that the taxes were properly deducted and approval of Deputy Commissioner obtained. Reply was not satisfactory as no evidence was produced.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 05 (2017-18)

1.2.3.28 Irregular appointment of staff for 2 SDC & 1 DMU Lakki Marwat and payment of Rs – 7.484 million

Para 12 of the General Financial Rules Volume I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Deputy Commissioner Lakki Marwat appoints offices / officials for 02 Service Delivery Centers Lakki Marwat / Serai Nourang and 01 District management Unit and spent Rs 7,483,803 during 2016-18. Audit observed that:-

- i. Staff was appointed for Service Delivery Centers / District Management Unit which were not functionalized till the last date of audit 03.09.2018.
- ii. Land for Service Delivery Centre Serai Nourang was not yet acquired.
- iii. The building of Service Delivery Centre Lakki Marwat was not yet handed over to the local office till the last date of audit 03.09.2018.

- iv. All the staff appointed for SDC / DMU was deputed within local office and other offices of District Lakki Marwat (Nazim Office / Finance Office etc).

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 36 (2017-18)

1.2.3.29 Irregular purchase of medicines – Rs 6.835 million

According to Government of Khyber Pakhtunkhwa Health Department letter No.1153-1213 dated 19-9-2011, and Government MMC Rate Contract Agreement that supplier shall supply all the medicines bearing the words “GOVERNMENT OF KHYBER PAKHTUNKHWA MCC SUPPLY” and “NOT FOR SALE” in block letter and clearly visible manner with indelible ink, as per Drug (Labeling & Packing) Rules 1986 along with the name of Health institute concerned.

District Health Officer, Lakki Marwat violating the instructions regarding Government of Khyber Pakhtunkhwa Health Department, purchased medicines of Rs 6,835,904 which were not packed bearing the words “Government of Khyber Pakhtunkhwa MCC Supply” “NOT FOR SALE” and name of health institute concerned due to which the chance of misappropriation or sale of these medicines in market cannot be ruled out.

Irregular expenditure was occurred due to non-compliance of rules, which resulted into violation of rules.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 03 (2017-18)

1.2.3.30 Irregular expenditure - Rs 6.482 million

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

District Officer Social Welfare Lakki Marwat paid Rs 6,482,460 on account of establishment of 05 Nos Dastakari Centers during 2017-18. Audit observed that:-

- i. Payment of Rs.804,507 was paid on account of items (cost of other store, stationery, repair of furniture, repair Machinery) not included in the ADP, the sanction for the same items were also not obtained
- ii. Pay of staff Rs 5,100,000 was paid, whereas acknowledgment for Rs. 2,350,000 not found on the record of local office.
- iii. CNIC of the instructor and class IV was not available to authenticate the payment.
- iv. Payment of salary was required to be verified by second person, Accountant / superintendent of the local office, which was not made.

- v. Rs 74,750 were spent on items other than Raw material under object “03970” which were not included in the ADP. Further the evidence of utilization of raw material was not available in the record of local office.
- vi. Rs. 425,000 was spent on account of rent of building but acknowledgment from the owner was not obtained.
- vii. Rs. 87,300 was spent on account of repair of 75 Nos sewing machines but application for repair and satisfactory repair work completion report from the concern centre was not available on the record of local office.
- viii. Stock entries of the items purchased were not shown to audit.
- ix. During the verification of vouchers it was observed that various same vouchers were claimed twice and cutting overwriting were found in the invoices.
- x. Scanned vouchers were found on the record of local office.

Irregular expenditure was occurred due to non-compliance of rules which resulted into violation of rules.

When reported in August 2018 Management stated that it was replied that Rs 4,300,000 was released and this amount was paid as per Administration department instruction. Reply was not supported with evidence and proper to the point reply not submitted.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 02 (2017-18)

1.2.3.31 Loss to Government due to non-functional of Medical & Equipment – Rs 6.035 million

According to Para 23 of GFR Vol-1 every Government officer should realized fully and clearly that he will be held personally responsible for any loss

sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

District Health Officer Lakki Marwat, spent Rs 6,035,000 on purchase of Ultrasound, Anesthesia Machine and three numbers ventilators during 2017-18. All medical equipments were found non-functional till the last date of audit i.e 07.08.2018. Further no OPD was conducted in these units besides incurrence of heavy expenditure of Rs 6,035,000.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 18 (2017-18)

**1.2.3.32 Irregular expenditure on play grounds – Rs 5.684 million
Non deduction of Income tax Rs 0.568 million**

Rule 28 (2) of FTR Vol-I lays down that Govt: officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the concerned controlling officer. Letter No. WHU-II/RTO-PR/2015-16/396 dated 12.11.2015 of the office of RTO Peshawar Unit-II states that 10 % Income tax is required to be deducted from the Non filer.

DEO Education (Male) transferred 5,684,000 to the PTC accounts of concerned schools for maintenance of play grounds in middle, high and higher secondary schools. Audit observed that:-

- i. The vouchers of the said expenditure were not available on the record of local office, due to which the expenditure cannot be verified.
- ii. Neither monthly progress reports nor any completion report was provided to audit to ascertain the actual position of the said construction works.
- iii. Administrative inspection of the work was not carried out. Thus work could not be ascertained as the actual position of the work was not known to Audit.
- iv. Consultants' reports were not available on the record of local office, due to which, the overall status of the works cannot be verified.
- v. Income tax Rs 568,400 was required to be deducted from the vouchers, which was not made.

Irregular expenditure was occurred due to non-compliance of rules which resulted into violation of rules.

When reported in July 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 05 (2017-18)

1.2.3.33 Irregular release without token sum – Rs 5.289 million

Condition No. 6 under S No 7 of the Government of Khyber Pakhtunkhwa Delegation of the Financial Power and powers of re-appropriation Rules 2001 stated

that, “no appropriation will be made to meet expenditure not sanctioned by an authority competent to sanction it.” Condition No. 7 ibid provides “re-appropriation will not be made to meet expenditure on purposes not contemplated in the schedule of the authorized expenditure pertaining to a particular financial year. A fund to meet such expenditure are not available under the relevant grant, the re-appropriation to meet such expenditure may be made but only after a token sum has been authorized through a supplementary grant by the Finance Department.

Final grant statement relating to different departments of District Government Lakki Marwat for the year 2017-18 indicated that Rs 5.289 million were released / incurred out of account-IV, on different object heads provided through re-appropriation/supplementary grant. Neither original grant was sanctioned nor token grant provided for the said object heads (detail is given at annexure-08).

Irregular release without token sum was occurred due to con compliance of rules, which resulted in to violation of rules.

When reported in July 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 03 (2017-18)

1.2.3.34 Non-reconciliation of closing balances - Rs 5.048 million

Government of Khyber Pakhtunkhwa Finance Department vide letter No. 2/3(F/L)/FD/2016/Vol-X dated: 14.07.2017 read with letter No. 2/3(F/L)/FD/2017/Vol-XI dated: 26.06.2018 stated that, Balances in Bank

Accounts if, any remaining on 30.06.2018 shall not be available for use without prior revival by Finance Department.

Para-95 of GFR Vol-I requires that, "All anticipated saving should be surrendered to Government immediately well before close of financial year. No savings should be held in reserve for possible future expenses."

District Sports Officer Lakki Marwat maintained following bank account. Bank shows closing balance of Rs 5,048,649 on 30.06.2018. The said amount was withdrawn from the treasury without submitting required vouchers, thus revival / approval from Finance Department was not obtained as the funds were require to surrender to the Finance department. Further reconciliation with bank was not carried out.

Non reconciliation was occurred due to non-compliance of rules which resulted into violation of rules.

When pointed in August 2018, Management stated that letter will be sent to Finance department for approval. The reply is not to the point as reconciliation was required which was not made.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 06 (2017-18)

1.2.3.35 Doubtful payment on account of death compensation – Rs 4.710 million

Para 23 of GFR Vol-1 provides that every Govt. Officer should realize fully and clearly that he will be held personally responsible for any loss sustained

by Govt. through fraud or negligence on his part or on the part of his subordinate staff.

Deputy Commissioner, Lakki Marwat shown paid Rs 4,710,000 on account of death compensation to legal heirs of peoples which were died due to flood, Gas leakage and Electricity short circuit and compensation of flood affectees. Audit observed that:-

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

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 30 (2017-18)

**1.2.3.36 Overpayment on account of Health Professional Allowance
Rs 4.464 million**

Government of Khyber Pakhtunkhwa Finance Department Regulation wing notification No FD(SOSR-II/8-18/2016 dated: 07.01.2016 has been fixed rate of Health Professional Allowance for Doctors (All the following cadres excluding MTIs Doctors, as per District wise Category i.e (Category-C) are as under:

i.	District Specialist (Non attractive)	Rs 140,000
ii.	District Specialist (Attractive)	Rs 100,000
iii.	Health Manager	Rs 096,000
iv.	Medical officer/ Dental Surgeon(urban)	Rs 082,000
v.	Medical officer/ Dental Surgeon(Rural)	Rs 092,000

In violation of above District Health Officer, Lakki Marwat paid Rs 92,000 instead of admissible rate of Rs 82,000 on account of HPA to various doctors, which resulted in to overpayment of Rs 4,464,000 during 2017-18 (detail is given at annexure-09).

Overpayment occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 10 (2017-18)

1.2.3.37 Un-authorize handing over official vehicle to Commissioner Bannu - Rs 4.424 million and fraudulent drawl on account of POL – Rs 147,580

Para 23 of the GFR Vol- I requires that every government officer is personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff. Serial No (7) Government of Khyber Pakhtunkhwa (S & G A D) Department letter No SO(T)(S&GAD)3-22/99 dated 4-12-99 states that all the government vehicles shall ordinarily be used for Government duty only.

Deputy Commissioner Lakki Marwat purchased one vehicle (Toyota Hilux Rivo V A/T 3.0L) bearing Registration No (A-1166) for Additional Assistant Commissioner Lakki Marwat for Rs 4,423,500 during 2017-18. The vehicle so purchased for AAC was handed over to Commissioner Bannu Office since its purchase without any legal authority. The vehicles were purchased for AAC and not for Commissioner Bannu Office. Further the local office spent Rs 147,580 on account of POL of vehicle bearing registration No A-1166 despite the fact that the vehicle was handed over to Commissioner Bannu since the date of purchase during 2017-18. Drawl of POL for such vehicle which was not under the use of the local office is held as irregular and tantamount to fraud.

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

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides recovery of Government vehicle besides recovery of amount of POL drawn and action against person (s) at fault.

AIR Para No 23(2017-18)

1.2.3.38 Non-surrender of savings – Rs 4.193 million

Para-95 of GFR Vol-I requires that, "All anticipated saving should be surrendered to Government immediately well before close of financial year. No savings should be held in reserve for possible future expenses."

District Sports Officer Lakki Marwat prepared PC-I for Purchase of Sports equipment and promotion of sports activities for the year 2015-16. The release was made during the year 2016-17 vide letter no.536 / DC / ADP / release / Lm dated 24.01.2017. The funds Rs 3,653,117 was utilized during the year 2016-17 whereas Rs 4,193,116 was brought forward to the next financial year without the approval of Finance Department.

Non surrender was occurred due to non-compliance of rules, which resulted into violation of rules.

When reported in August 2018, Management stated that letter will be sent to Finance department for approval. Reply is not satisfactory as the approval of Finance department not provided.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 07 (2017-18)

1.2.3.39 Irregular retention of License receipts out of Government Treasury - Rs 4.064 million

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

Deputy Commissioner Lakki Marwat received Rs 4,063,700 against issuance of 1993 arm licenses to private and government officers. However, the amount was deposited in designated bank account (ABL-001002912640014) instead of depositing in to Government Treasury. When reported it was replied that the amount was directly paid to A2Z Company and not collected by the Deputy Commissioner. Reply was not tenable as the amount was not credited to Government treasury.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry for keeping such handsome amount out of Treasury and action against person (s) at fault.

AIR Para No 32 (2017-18)

1.2.3.40 Unauthorized retention of vehicles due to non-surrendering of vehicles to Administrative Department – Rs 2.500 million

Government of Khyber Pakhtunkhwa LGE & RDD Department Letter No SO(D)/LG/Surrendered-District: vehicles /2017 dated: 21.08.2017 directed Deputy Commissioner Lakki Marwat for surrendering of two vehicles.

Deputy Commissioner Lakki Marwat un-authorizedly retains five vehicles instead of surrendering to Transport Section of Administrative Department valuing Rs 2.500 million during 2017-18.

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

When reported in July 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides regularization and allotment of vehicle may be made to whom the vehicle purchased and action against person (s) at fault.

AIR Para No 25 (2017-18)

1.2.3.41 Non reconciliation of closing balances and unauthorized expenditure without approval of Finance Department - Rs 2.340 million

Government of Khyber Pakhtunkhwa Finance Department vide letter No. 2/3(F/L)/FD/2016/Vol-X dated: 14.07.2017 read with letter No. 2/3(F/L)/FD/2017/Vol-XI dated: 26.06.2018 stated that, Balances in Bank Accounts if, any remaining on 30.06.2017/30.06.2018 shall not be available for use without prior revival by Finance Department.

District Population Welfare Officer Lakki Marwat maintained bank accounts following bank accounts for different purposes. Bank shows closing balance of Rs 700,382 on 30.06.2017, which were spent during 2017-18 without revival / approval from Finance Department. Further reconciliation was not carried out.

Similarly, District Population Welfare Officer Lakki Marwat maintained bank accounts following bank accounts during 2017-18. Bank shows closing balance of Rs 1,143,480 & Rs 492,571 on 30.06.2018, which were still lying in the designated bank accounts being undisbursed on 30.06.2018. Neither the funds were surrendered nor revived from Finance Department.

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

When reported in August 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 11 & 12 (2017-18)

1.2.3.42 Illegal occupation of Residential Accommodations without allotments and Non recovery on account of House Rent allowance – Rs 1.677 million

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

Record of allotment of residential accommodations (Tehsil colony Lakki / Serai Nourang) for the year 2017-18 revealed that seven residential quarters and a single bungalow situated in the premises adjacent to Tehsil Office and 2 residential quarters / one Bungalow at Tehsil Office Serai Nourang were occupied by officers / officials since long. However, neither House Rent Allowance was deducted nor 5% maintenance charges was deducted from the employees of the local office as well as from officials of the non-devolved department Rs 1.132 million. Further two residential quarters have occupied unofficially by the officials of the non-devolved departments and they have neither deposit any rental charges nor house rent along with 5% maintenance charges was deducted.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 19 & 20 (2017-18)

1.2.3.43 Irregular purchase of medicines – Rs 1.521 million

According to Para 23 of GFR Vol-1 every Government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

According to Government of Khyber Pakhtunkhwa Health Department letter No.1153-1213 dated 19-9-2011, and Government MMC Rate Contract Agreement that supplier shall supply all the medicines bearing the words “GOVERNMENT OF KHYBER PAKHTUNKHWA MCC SUPPLY” and “NOT FOR SALE” in block letter and clearly visible manner with indelible ink, as per Drug (Labeling & Packing) Rules 1986 along with the name of Health institute concerned.

District Health Officer, Lakki Marwat incurred expenditure of Rs 1,521,969 during 2017-18. On scrutiny following irregularities were noticed:

1. During physical verification of store and stock along with incharge concerned at City Hospital Lakki Marwat found expired medicine as Tab Ascard-75mg in quantity 36000 tablet of Rs 43,200 and Tab Albendazol 100mg in quantity 1000 were found expired on 07.2018.
2. Rs 1,435,750 approximately medicine were found on short expiry detail is given in table below.
3. Rs 43,019 overpaid due to purchase of medicine from open market instead of MCC approved rates.
4. No Stand, Rack and Air condition were found in each facilities of medicines store to keep safe their temperature and other requirements etc.
5. Completion Certificate to the office of MCC, DGHS office, Peshawar for the purpose surveillance, monitoring, evaluation and future procurement planning was not in their office record.

Irregular expenditure was occurred due to non-compliance of rules, which resulted into violation of rules.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 09 (2017-18)

1.2.3.44 Loss on account of Compulsory Acquisition Charges – Rs 1.344 million

Section 18(1) of Land Acquisition Act 1894 provides that any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable or the apportionment of the compensation among the persons interested. Section 18(2) the Act requires that the application shall state the grounds on which objection to the award is taken. According to section 23(2) of Land Acquisition Act 1894, "in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of acquisition". According to section 3(d) of the Act "Court" means an Additional District Judge is judge of **Principal Civil Court** of original jurisdiction, an Additional District Judge, like the District Judge himself, is a judge of such court, and as such he competent to hear and dispose of the reference under the Land Acquisition Act which are over to him for disposal by the District Judge. The expression "Court" does not include Collector.

Deputy Commissioner Lakki Marwat paid Rs 1,343,914 to land owners on account of 15% compulsory acquisition charges in acquisition of land for the following lands during 2017-18. Audit observed that:-

1. 15% compulsory acquisition charges were allowed by the collector and not by the court required under section 23(2) of the Act.
2. Compulsory acquisition charges were allowed at an initial stage of acquisition i.e in the Award.
3. No written objection, refusal or appeal made to the Collector/Court by the owners.

4. Neither the cases were referred to Court nor any proceedings was undertaken/carried out under section 20(a)(b).

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 13(2017-18)

1.2.3.45 Irregular purchase of medicines without obtaining sanction of the competent authority – Rs 1.320 million

S. No. 13.4 Special powers to certain department under the Delegation of powers and the powers of re-appropriation rules-2001 lays that only Administrative Department and Officer in Category –I of Health Department can exercise the powers to purchase medicines.

District Population Welfare Officer Lakki Marwat spent Rs 1,319,925 on account of purchase of medicines without obtaining sanction of the competent authority during 2017-18.

Irregular purchases were occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in August 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 02 (2017-18)

1.2.3.46 Un-authorized expenditure on purchase of medicines -Rs 1.320 million

According to section 28 A (I) of the Pakistan Medical and Dental Council (PMDC) Ordinance 1962, no person other than a registered medical practitioner shall practice medicine or dentistry.

District Population Welfare Officer Lakki Marwat spent Rs 1,319,925 on account of purchase of medicines for those Family Welfare Centers where post of qualified doctors was not sanctioned, but only posts of FWA / Dai were sanctioned. The medicines were prescribed by unqualified persons since long which act was not only unauthorized but a risky exercise also.

Unauthorized expenditure was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in August 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 03 (2017-18)

1.2.3.47 Non recovery of Domicile Certificate Fee - Rs 1.306 million

According to the Domicile Certificate Procedure as displayed on official website of Government of Khyber Pakhtunkhwa requires the deposit of Rs 200 as fee per domicile certificate.

Deputy Commissioner Lakki Marwat issued 6,528 domicile certificates without recovering of domicile certificate fee Rs 1,305,600 @ Rs 200 per domicile certificate during 2017-18.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 33 (2017-18)

1.2.3.48 Non deduction of sales tax - Rs 1.300 million

Section 3 of sales tax act 1990 provides for deduction of sales tax @ 17 % on all Government suppliers.

District Health Officer, Lakki Marwat paid Rs 7,650,521 to different contractors/firms on account of purchase of various items under heads Plant and Machinery, Bedding clothing and Hot & Cold etc during 2017-18. Neither sales tax was deducted nor was any exemption produced to audit.

Non deduction of sales tax was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August, 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 02 (2017-18)

1.2.3.49 Non deduction and deposit of Sales Tax - Rs 1.208 million

Section 3 of sales tax act 1990 provides for deduction of sales tax @ 17 % on all Government suppliers.

District Health Officer, Lakki Marwat paid Rs 7,107,760 on account of various taxable goods under head “Other” during 2017-18. Audit observed that sales tax of Rs 223,562 was neither deducted nor was any documentary proof i.e. sales tax invoices / returns against the supplies available on record and deduction shown as per contingents bills of Rs 984,757, but did not deposit in to government treasury, which resulted into loss of Rs 1,208,319 to public revenue. Non availability of photo copies of cheques issued by the DAO Lakki Marwat, neither authenticate the net amount paid to venders/suppliers nor verified that the required taxes were deducted from all concerned.

Non deduction of sales tax was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 15 (2017-18)

1.2.3.50 Overpayment on account of NPA – Rs 1.116 million

Government of Khyber Pakhtunkhwa Health Department letter No. SO(H) IV/1-90/78 dated 19.6.1990, all those drawing NPA will have to execute a bond to the effect that they will not engage themselves in private practice and in case of violation the defaulter will be proceeded against disciplinary action.

District Health Officer, Lakki Marwat allowed Non Practicing Allowance @ Rs 3,000 per month to those doctors who are indulged in private practice. Further they did not execute their bonds under the rules.

Non deduction of Non Practicing Allowance is occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2018, management did not respond to Audit observation. Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 12 (2017-18)

1.2.3.51 Unauthorized expenditure on account of POL & repair of Government vehicles of Rs 0.830 million

Government of Khyber Pakhtunkhwa S & G A Department letter No. SO (T)(S&GAD) 3-22/99 dated 4-12-99 states that all the government officers

irrespective of their rank/ status shall be entitled to use only one vehicle for official duty.

District Health Officer Lakki marwat, spent Rs. 830,649 on account of POL and repair of Government vehicles during 2017-18. On scrutiny it was observed that government officer is entitled only for one vehicle, but DHO of this office used at one time three vehicles and spent a huge amount in shape of POL and repair on these vehicles.

Un-authorize expenditure was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in August 2018, management did not respond to Audit observation.

Request for convening of DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

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

AIR Para No 16 (2017-18)

1.2.3.52 Irregular advance drawl - Rs 0.700 million

Rule 130 of FTR states that Money may not be withdrawn from the public exchequer without presentation of bills. Rule 290 of FTR states 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. Para 66 GFR Vol-I provides that the all estimates of revenue and expenditure included in the budget are for the financial year.

District Sports Officer Lakki Marwat withdraw Rs 700,000 on account of sports promotion activities during the financial year 2017-18. Funds were deposited in the designated Bank account for future disbursement.

Irregular advance drawl was occurred due to non-compliance of rules, which resulted into violation of rules.

When reported in August 2018, Management stated that the funds will utilized after getting approval from Deputy Commissioner. The reply not tenable as the department violated the rule 290 of FTR.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 02 (2017-18)

1.2.3.53 Irregular and doubtful expenditure – Rs 0.700 million

Para 23 of GFR Vol-I states that Every government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff. Para 01 Chapter-II of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000.

District Officer Social Welfare Lakki Marwat paid Rs. 700,000 on account of Cost of other store during the year 2017-18.The following observations were pointed:

- i. Tenders were required to be called under the rule referred above for obtaining competitive rates. In violation of the above rule the tenders were not called.

- ii. Sanctions from the competent authority was not obtained.
- iii. Items purchased were not entered on the stock book by the local office.
- iv. Acknowledgment for the payments made were not available in the record of local office.
- v. During the verification of vouchers it was observed that various same vouchers were claimed twice.

Irregular expenditure was occurred due to non-compliance of rules, which resulted into violation of rules.

When reported in August 2018, Management stated that tenders published in the newspapers and file is lying in the office record. Reply was not relevant to the observations raised.

Request for convening the DAC meeting was made on 03.09.2018 which could not be convened till finalization of this report.

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

AIR Para No 03 (2017-18)

1.2.3.54 Loss due to non-regularization of the services of the Computer Operator & Irregular / unauthorized appointment of Computer Operators in violation of court orders – Rs 0.500 million

Section No 4 of Government of Khyber Pakhtunkhwa Employees (Regularization of Services) Act 2018 as notified vide PA/Khyber Pakhtunkhwa/Bill-164/2018/5031 dated: 07-03-2018 stated that, "Notwithstanding anything contained in any law or rules, the employees at sub-clause (ii) of clause (e) of sub-section (1) of section 2 of this Act, appointed on contract basis against project posts and holding such project posts till the commencement of this Act, shall be deemed to have been validly appointed on

regular basis from the date of commencement of this Act, subject to verification of their qualifications and other credentials by the concerned Government Department. Government of Khyber Pakhtunkhwa Peshawar High Court Bannu Bench stay order dated: 06.03.2018 provides that the Honorable Court in shape of interim relief may very graciously be pleased to direct that the respondents not to dispense with the services of petitioner and may also further be pleased to direct the respondents not to fill up one post to the extent of the petitioner till decision of the instant write petition.

Accounts record of the Deputy Commissioner Lakki Marwat for the year 2017-18 revealed that the local office failed to regularize the services of the computer operator Mr Muhammad Kabir Khan under section 4 of Government of Khyber Pakhtunkhwa Employees (Regularization of Services) Act 2018 as notified vide PA/Khyber Pakhtunkhwa/Bill-164/2018/5031 dated: 07-03-2018. Further Mr Muhammad Kabir Khan submitted a write petition in Peshawar High Court Bannu Bench, wherein the Honorable Court in shape of interim relief direct the respondents not to dispense with the services of petitioner and also directed the respondents not to fill up one post to the extent of the petitioner till decision of the instant write petition. However, in violation of court orders the local office appointed two Computers Operators (Through) Government of Khyber Pakhtunkhwa Board of Revenue office order No Estt:II/Appointment of CO/23863-69 and office order No. Estt:II/Appointment of CO/23870-75 dated: 30.05.2018.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry to ascertain the factual position and regularization of appointment made in violation of court orders and action against person (s) at fault.

AIR Para No 34(2017-18)

1.2.3.55 Irregular allotment without auction on very nominal rate and non-recovery of rent – Rs 0.488 million

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

Deputy Commissioner, Lakki Marwat allotted a piece of land (01 Kanal 70' x 77') to private person Mr. Ajmal Khan for the construction of office / residential accommodation during 2012 without auction and without fixing any rate for rent in the agreement. The allottee instead of utilizing the land for office / residential accommodation use, construct cafeteria for commercial purpose. Instead of cancel the allotment and vacate the piece of land, agreement was revised in April 2013 for use the piece of land for commercial (cafeteria) purpose with a nominal rate of Rs 1800 per month with 5 % annual increase. However rent of Rs 488,485 was not recovered w. e. f. 01.07.2012 to 30.06.2018.

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

When reported in July 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 03.09.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides regularization and recovery of rent and electricity charges and action against person (s) at fault.

AIR Para No 26 (2017-18)

TEHSILS MUNICIPAL ADMINISTRATION

1.3 Audit Paras - TMA

1.3.1.1 Irregularity/Non-compliance

1.3.1.1 Unauthorized expenditure without SOAE / Pre-Audit– Rs 265.065 million

According to section (50) of Budget Rule 2016, the TO (Finance) shall prepare a schedule of authorized expenditure, which was authenticated by the Nazim of Tehsil Council (TMA). According to Local Government Department Government of Khyber Pakhtunkhwa letter No.AO/LCB/4(I)06/ 2009-10 dated 4.9.2010 no payment shall be made by the local councils unless the bill is pre audit by the staff of Local Fund Audit Department. Furthermore, according to Section (36) Clause (b) (e) of the Khyber Pakhtunkhwa Local Government Act, 2013, the Tehsil Accountant Officer shall perform pre-Audit of all payments in the Local Councils before approving the disbursement of money.

TMA Lakki Marwat incurred expenditure of Rs 265,065,238 current as well as developmental expenditure without preparing / authenticating Schedule of Authorized Expenditure / without pre-audit from local fund during the year 2017-18.

Unauthorized expenditure was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 19 & 22(2017-18)

1.3.1.2 Irregular execution of developmental schemes without approval of Tehsil Council and non-compliance of P& D Guidelines in allocation of developmental funds – Rs 137.595 million

Section 31 (1) & (2) of Government of Khyber Pakhtunkhwa Local Government TMA Budget Rules 2016 stated that, the ADP shall be a compilation of the development projects including the communities and public private partnership projects, approved by the Tehsil Council. Further the Annual Development Program shall be submitted as part of the budget documents. Serial No 7.1 of P&D Guide lines for devolved tiers of Local Government under LGA 2013 stated that the Annual Development Programs shall be a compilation of the development projects approved by the respective Councils as part of the budget. Tehsil Development Council in its meeting held on 02.08.2017 make observations on all the schemes. Government of Khyber Pakhtunkhwa Planning & Development Department notification No C/RD/P&DD/6-8/1617-1891 dated: 08.08.2016 stated the priority area for tehsil government for utilization of developmental funds as below.

- | | | | | | |
|----------------------------|---|-----|--------------------------|---|-----|
| 1. DWSS | = | 25% | 2. Municipal Services | = | |
| | | 20% | | | |
| 2. Beautification Projects | = | 05% | 4. Discretion of Council | = | 50% |

TMO, TMA Lakki Marwat did not incorporate developmental schemes worth Rs 137.595 million as part of the budget documents. Schemes were executed without approval of Tehsil Council. Further schemes were executed without clearing the observations made in the TDC meeting. Moreover, TMO, TMA Lakki Marwat violated the above instruction of Government of Khyber Pakhtunkhwa in allocation of Tehsil ADP funds worth Rs 137,595,000 as per detail given below:-

Sr. No.	Area / Sector	Funds allocated	Funds required	Difference
1	DWSS 25%	35,562,500	34,398,750	1,163,750
2	Municipal Service 20%	26,780,000	27,519,000	739,000

3	Beautification Projects 5%	6,702,500	6,879,750	177,250
4	Discretion of Tehsil Council 50%	68,550,000	68,797,500	247,500
Total		137,595,000	137,595,000	2,327,500

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 34 & 35(2017-18)

1.3.1.3 Irregular and unauthorized award of works Rs 133.621 million

Para 91 of CPWD code provides that An officer of the public works department may accept a tender for a contract up to the amount to which he is authorized to accord technical sanction to estimates.

Government of Khyber Pakhtunkhwa Local Government Department notification No AOI/LCB/ESTT/3-5/2005 dated: 22.11.20105 stated that Engineer in BPS 17 is empowered to accord Technical Sanction up to 1,500,000.

TMO, TMA Lakki Marwat issued Administrative Approval for execution of 27 number development schemes vide No. 996-1003/TMA/LM dated: 02.08.2017 for total cost of Rs 133.621 million for which 27 separate agreements were concluded with different contractors, which were accepted by the TOI, which was beyond his financial powers as he was empowered to accord technical sanction up to Rs 1.500 million. The local office executed the work at their own

sweet will by splitting the work into pieces for the purpose of technical sanction just to bring it down in the powers of the TOI which was against the spirit of the rules mention above. The Chief Engineer of LCB was empowered to accord the technical sanction in this case. The tenders of the above agreements were therefore required to be got approved / accepted from Chief Engineer of Local Council Board.

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 48 (2017-18)

1.3.1.4 Irregular expenditure without sanction of contract agreement – Rs 133.621 million and Non forfeiture of Earnest Money – Rs 2.672 million

According to Condition No 11 of the NIT “Contract agreement must be sign within 7 days, if the contractor failed to do so, the earnest money already deposited will be forfeited in favor of Government”.

TMO, TMA Lakki Marwat award 27 works and paid Rs 91,750,897 to various contractors on account execution of developmental schemes during 2017-18 without sanction of contract agreement. Expenditure without contract agreement is held irregular as responsibility cannot be shifted on contractor in absence of contract agreement. However, the contract agreement was not signed

with in the stipulated period and even up to the last date of Audit 14.11.2018. The earnest money of Rs 2,672,420 was required to be forfeited by the department.

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides regularization and forfeiture of earnest money and action against person (s) at fault.

AIR Para No 49 (2017-18)

1.3.1.5 Unauthorized preparation & approval of deficit budget – Rs 95.791 million

According to Section (35) Clause (5) of the Khyber Pakhtunkhwa Local Government Act, 2013, a local council shall not be empowered to approve a budget if the sums required to meet estimated expenditures exceed the estimated receipts.

In violation of above TMO, Tehsil Municipal Administration, Lakki Marwat prepared revised estimated budget of receipts of Rs 169.274 million and estimated expenditure of Rs 265.065 million, which was in excess of Rs 95.791 million over estimated receipts, which was not authorized.

Unauthorized approval was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 20 (2017-18)

1.3.1.6 Irregular preparation of revised salary budget in violation of TMA Budget Rules 2016 and misclassification of expenditure – Rs 91.200 million

According to section 8(1) (m) of Tehsil Municipal Administration Budget Rules 2016, Budget shall be prepared in accordance of with chart of accounts issued by the Auditor General of Pakistan. According to section 4(2) (m) of Tehsil Municipal Administration Budget Rules 2016 stated that The Tehsil Officer Finance ensure the chart of Accounts as prescribed by the Auditor General of Pakistan for recording transactions.

TMO, Tehsil Municipal Administration, Lakki Marwat prepared revised salary budget under head A-01 (Employee related expenditure) (A-01101-Establishment Charges) without proper classification of (Pay of Officers-Pay of Establishment and Allowances) during 2017-18 for Rs 91,200,000. Further all expenditure incurred under head salaries was booked under head A-01101 instead of proper classification, which leads to misclassification of expenditure. All this shown inefficiency / incompetence of the TOF Branch in TMA Lakki Marwat.

Irregular expenditure was occurred due to non-compliance of rules, which resulted in to misclassification of expenditure.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 21 (2017-18)

1.3.1.7 Recurring loss due to non-conducting the survey for receipts / tax and non-recovery of Annual Fee – Rs 52.500 million

According to letter issued vide Local Council Board vide No. AOII/LCB/9-1/2016 dated 11.05.2016 to the TMA, a proper survey report is required in order to streamline the recovery from various sources under the jurisdiction of TMAs. Government of Khyber Pakhtunkhwa Local Council Board vide letter No. AOII/LCB/9-24/2010 dated: 18.10.2011 enhanced rate for various categories as below:-

Petrol Pump Annual Fee	=	Rs 8,000 per Annum
Bhata Khasht	=	Rs 3,000 per Annum
Flour Mills / Dal Mills	=	Rs 16,000 per Annum
Oil Agency / Depot	=	Rs 2,000 per Annum
Gas Agencies	=	Rs 2,500 per Annum
Cold Drink Agencies	=	Rs 5,000 per Annum
Private Hospitals / Schools	=	Rs 3,000 per Annum
Hotels / Restaurants	=	Rs 2,500 per Annum
Ice Factory	=	Rs 1,500 per Annum
Cement Agencies	=	Rs 2,000 per Annum
Private Clinics	=	Rs 4,000 per Annum
Motor Cycle Agencies	=	Rs 5,000 per Annum
Crush Plant	=	Rs 10,000 per Annum

TMO Lakki Marwat failed to conduct the survey of business / trade activities such as Ice factory, Private Hospitals, Doctor clinics, Motor Car Bargains, food / juice shops, bookshops, bakeries, restaurant, hotels, suzuki stands, rackshaw stands, truck stand, car mechanics, battery dealers, Distributors (Battery, Food items, Beverages, Medicine etc), Marriage Halls etc under the jurisdiction of TMA during the year 2017-18. The receipts during the years in the subject head were nil as compared to receipt potential of the Tehsil. Due to non- conducting the survey the TMA failed to recover annual fee from those who carried out above trades in District Lakki Marwat – Rs 7.500 million per year (assessed by TMA). Thus TMA was put to loss of Rs 52.500 million (Rs 7.5 million per year x 7 years) 2011-2012 to 2017-18.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 11 (2017-18)

1.3.1.8 Un-transparent award of work of Rs 48.957 million involving loss / over payment of Rs 9.161 million due to acceptance of tender on higher rates than offered

Para 144-145 GFR Vol.I and para 89 CPWD Code read with Rule 7 of Delegation of Powers Rules-2001 requires the tendering in the most open and public manner and to execute work under proper agreement. Detail transparent

procedure of NIT, Tendering opening process and conclusion of contracts are given in the KPPRA Rules 2014.

Scrutiny of the works record of TMA Lakki Marwat for the year 2017-18 revealed that NIT published in daily news-paper, required rates for the above work on the MRS-2017. The tender were opened on 27.10.2017. Against the estimated cost of Rs 48.957 million contractor quoted bid rates of Rs 27.009 million. However the rates were rejected by the local office and the works were awarded on Rs 36.171 million, which resulted in to loss / overpayment of Rs 9.161 million.

Non transparent award of work was occurred due to non-compliance of rules, which resulted in to Loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

Audit recommends inquiry and to make good the overpayment involved from responsible ones or the loss regularized besides action against person (s) at fault.

AIR Para No 41 (2017-18)

1.3.1.9 Unauthorized utilization of savings without approval - Rs 45.326 million

Para 95 of the GFR Vol-I that saving which could not be utilized should be surrendered to government.

TMO, TMA Lakki Marwat awarded 27 development works valuing 133.621 million on different rebate rates during 2017-18. The saving occurs due

to contractor's rebate of Rs 45.326 million was neither surrendered to Government nor was approval for further utilization obtained from competent authority/forum.

Unauthorized utilization was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 46 (2017-18)

1.3.1.10 Unauthorized auction proceedings and irregular award of contracts worth – Rs 41.293 million

Serial No 11 of model terms and conditions for the year 2017-18 circulated by Government of Khyber Pakhtunkhwa LG & RDD Local Council Board No. AO-II/LCB/6-11/2017 dated: 20.02.2017 states that, the head of the council shall be personally responsible for disposing off the auction of the contracts on due date after inviting representative of NAB, Ehtessab Commission, Anti-corruption and Finance committee of the council.

TMA Lakki Marwat advertised NIT for auction of the following contracts for collection of taxes / fee for the year 2017-18. The auction proceeding was made and contract was awarded to various contractor without inviting the representative of various departments as mentioned in criteria.

Unauthorized process was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 03 (2017-18)

1.3.1.11 Irregular award of contract Rs 40.328 million and non-forfeiture of call deposit Rs 3.120 million

Serial No 13 of model terms and conditions for the year 2017-18 circulated by Government of Khyber Pakhtunkhwa LG & RDD Local Council Board No. AO-II/LCB/6-11/2017 dated: 20.02.2017 states that, the successful bidders shall within 07 days of his acceptance of bid shall execute an agreement on the stamp paper and shall also produce guarantee of two local notable residents having property equilent to the contract amount duly attested by 1st class magistrate to the satisfaction of the council and in case the contractor does not deposit advances or does not enter in to the agreement within the specified period the bid shall be considered as cancelled while the earnest money shall be forfeited in favor of the concerned local councils.

Tehsil Municipal Officer Lakki Marwat awarded following contracts during 2017-18. Contractors was bound to deposit advance amount, security and Income Tax within 7 days and also execute an agreement on the stamp paper and shall also produce guarantee of two local notable residents having property equilent to the contract amount duly attested by 1st class magistrate. However, the contractor failed to deposit the amount within stipulated period of time and

execute the agreement and production of guarantee of two local notable residents. As per condition of the approval TMA Lakki Marwat was required to cancel the contractor and call deposit Rs 3.120 million was required to be forfeited, which action was not taken by the TMO and the TMA was put to loss of Rs 3.120 million (as per detail given below).

Irregular award was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 07 (2017-18)

1.3.1.12 Irregular re-appropriation of developmental funds – Rs 28.550 million

Para 12 of GFR Vol-I states that, “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.”

TMO, TMA Lakki Marwat re-appropriated Rs 28,550,000 out of developmental funds and spent on payment of LCB dues / Salaries / Pension / Electricity Charges during 2017-18.

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 50 (2017-18)

1.3.1.13 Irregular award of works – Rs 28.417 million and Non forfeiture of Call Deposit – Rs 2.842 million

According to the condition No. 04 of NIT published in News-papers that the contractors can withdraw their bids up to closing time. In case the contractor have applied in the tender then he would have to submit their tenders documents failing which they would be liable to declared as black listed.

Works record of TMA Lakki Marwat for the year 2017-18 revealed that NIT published in daily news-paper, required rates for the works on the MRS-2017. The tender were opened on 27.10.2017. The contractors Mushtaq & Co and Jumaraz Khan failed to deposit their tender documents within stipulated period of time. It was astonishing to note that the local office award others works to those contractor instead of declaring them black listed and also forfeiture of call deposit & additional security was required, which action was not taken.

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides regularization and forfeiture of call deposit / security deposit and action against person (s) at fault.

AIR Para No 42 (2017-18)

1.3.1.14 Non utilization of developmental funds – Rs 26.640 million

According to Para 12 of GFR Vol.-1, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Tehsil Municipal Administration, Serai Nourang received 30% Tehsil ADP fund Rs 26,640,452 during 2017-18. Instead of utilizing the funds the local office carry forward to the next financial year 2018-19.

Non utilization was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in December 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 09 (2017-18)

**1.3.1.15 Un-authorized award of works to a member of Tehsil Council
- Rs 26.455 million**

Section 63 (1-n) of the Constitution of the Islamic republic of Pakistan stated that, “(1) A person shall be disqualified from being elected or chosen as, and from being, a member of the any parliament / council, if:- (n) he, whether by himself or by any person or body of persons in trust for him or for his benefit or on his account or as a member of a Hindu undivided family, has any share or interest in a contract, for the supply of goods to, or for the execution of any contract or for the performance of any service undertaken by, Government.

TMO, TMA Lakki Marwat awards nine developmental works valuing Rs 26.455 million to a contractor Juma Raz & Sons who is a tehsil councilor in Tehsil Council Lakki Marwat. Award of work to a public representative is illegal.

Unauthorized award was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 37 (2017-18)

1.3.1.16 Unauthorized cash payment of monthly salaries / honoraria – Rs 19.327 million

Finance Department Letter No FA/FD/1-14/2007/Salaries dated Peshawar, the 10/5/2007 says, “that with effect from 01-07-2007 salaries of all Provincial and District Employees in the NWFP, in BPS-1 and above shall be disbursed in the manner, prescribed by the Auditor General of Pakistan, in Para 4.6.3 of Accounting Policies and Procedures Manual (APPM) of New Accounting Model (NAM) by direct credit/transfer to the employees nominated Bank Accounts”.

Tehsil Municipal Officer Lakki Marwat paid Rs 19,326,990 to all Gazetted / Non Gazetted employees / nazim / Naib Nazim on account of monthly salaries / honoraria through DDO instead of direct credit/transfer to their respective Bank Accounts, in violation of Government instructions during 2017-18.

Payment of salaries through DDO in violation of Government instructions occurred, which is held unauthorized.

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 24 (2017-18)

1.3.1.17 Less recovery of departmental dues Rs 15.354 million

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

TMO Lakki Marwat did not recover tax outstanding against various contractors of sale by auction as per detail given below during 2017-18.

Less deposit was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 04 (2017-18)

1.3.1.18 Expenditure without technical sanction - Rs 14.019 million

Para 58 of CPWD read with Para 32 of CPWA Code Volume-I provide that no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Tehsil Municipal Officer Serai Nourang spent Rs 14.019 million on executed of developmental schemes of estimated cost of Rs 23.883 million without obtaining technical sanction from the competent authority during 2017-18.

Expenditure without TS was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 16.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 11 (2017-18)

1.3.1.19 Loss to TMA & Federal Government due to non-auction of contract of 2% property Tax and cattle fair Pezu – Rs 13.471 million

Sr. No. 2 of the Government of Khyber Pakhtunkhwa LG & RDD letter No. AO-III/LCB/6-11/2017 dated: 20.02.2017 stated that: The local council shall advertise all contract for auction to achieve the maximum increase or up to minimum of 20% over the last year approved bid/income.

Tehsil Municipal Officer Lakki Marwat runs departmentally contract of 2% property tax and cattle Fair Pezu instead of advertise / auction during 2017-18, which resulted in to loss of Rs 13,471,275.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 01 (2017-18)

1.3.1.20 Loss to TMA - Rs 13.397 million

According to Serial No. 29(5) of Government of Khyber Pakhtunkhwa Procurement of Goods Works & Services Rules 2003 that if the tenderer whose tender/auction has been accepted fails to sign the contract agreement or provide any required security for the performance of contract, the procurement entity shall order the forfeiture of earnest money and shall give order of acceptance to second lowest in purchases and highest in case of auction, or in the case of second bidder to the third lowest / highest.

Contract of Cattle Fair Serai Nourang was awarded to Mr Abdul Hameed khan S/O Haji Abdul Majeed khan with highest bid amounting to Rs 28,603,000 in open auction held on 18.04.2017 during 2017-18. The said bid is 30.01% increase over last year 2016-17 bid amount of Rs 22,000,000. According to terms & conditions vide clause No. 8, the contractor as highest bidder after crossing 30% increase and acceptance of TMA Serai Nourang deposited additional call deposit vide No 9185986 HBL dated 12.4.2017 of Rs 1,100,000, whereas Tehsil Council in its meeting held on 05.07.2017, cancelled the contract with unknown reason and collected Rs 15,205,200 departmentally, due to which TMA sustained loss of Rs 13,397,800.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 16.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 06 (2017-18)

1.3.1.21 Non-realization of water charges Rs 12.796 million

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

TMO Lakki Marwat incurred expenditure of Rs 8,234,123 during 2017-18 on account of Repair/ Rewinding and Electricity charges of various water supply schemes in addition to expenditure on pay & Allowances of the operating staff. Department realized Rs 1,017,000 only against Rs 13,813,200 recoverable during 2017-18. A comparison above referred expenditure shows that very nominal revenue is collected against millions of outstanding on water charges. This indicates inefficient administrative and financial control of the department.

Non realization was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 09 (2017-18)

1.3.1.22 Loss due to less recovery of rent - Rs 12.192 million

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

Tehsil Municipal Officer, Lakki Marwat owned 236 shops on various locations during 2017-18. It was observed that leases of all the shops have been expired since long but the lessees were not paying the rent nor the local office made any effort to vacate the property from them. Due to this, a loss of Rs 12,192,000 was sustained as rent of Rs 4,800,000 was collected against an admissible rent of Rs 16,992,000 (as per detail attached).

loss due to less recovery of rent

Location	No. of Shops	lease status	Average Current Monthly Rent of total shops (Rs)	Current annual Rent of total shops (Rs)	Monthly Average current rent per month	Monthly rate Admissible per month as assessed by TMO (Rs)	Total Rent admissible for 2017-18(Rs)
Lakki Marwat	236	Expired/renewed	472,000	5,664,000	2,000	6,000	16,992,000

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 12 (2017-18)

1.3.1.23 Irregular award of contract to defaulters - Rs 11.386 million

Serial No 03 of model terms and conditions for the year 2016-17 circulated by Government of Khyber Pakhtunkhwa LG & RDD Local Council Board No. AO-II/LCB/6-11/2013 dated: 14.03.2016 states that, Defaulter Firms, nominee, authority holders will not be allowed to participate in auction proceedings. The default includes any outstanding amount of the Provincial or Federal Government.

In violation of above TMO Serai Nourang awarded two contracts “Larry Adda Serai Nourang and Larry Adda Serai Gambila to defaulters valuing Rs 11.386 million during 2017-18.

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

When reported in November 2018, management replied that above mentioned contractors have already defaulters, but proper reply will be submitted after consultation with provincial government LCB.

Request for convening of DAC meeting was made on 16.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 07 (2017-18)

1.3.1.24 Irregular award of contract to defaulter – Rs 7.470 million

Serial No 3 of model terms and conditions for the year 2017-18 circulated by Government of Khyber Pakhtunkhwa LG & RDD Local Council Board No. AO-II/LCB/6-11/2017 dated: 20.02.2017 states that, Defaulter Firms, nominee, authority holders will not be allowed to participate in auction proceedings. The

default includes any outstanding amount of the local councils of Khyber Pakhtunkhwa.

In violation of above TMO Lakki Marwat awarded following contracts to contractors (Defaulter) valuing Rs 7,470,000 during 2017-18.

Sr. No.	Name of contract	Name of Contractor	Bid Amount
1	Cattle Fair Ghazni Khel	Muhammad Ismail	645,000
2	Ada Ghazni Khel	Muhammad Ismail	820,000
3	Ada Umar titter Khel	Arif Momin	530,000
4	Ada Taja Zai	Haleem Shah	5,224,000
5	Rikshaw Fee	Haleem Shah	251,000
Total			7,470,000

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 06 (2017-18)

1.3.1.25 Loss to TMA due to non-auction of contracts – Rs 5.100 million

Serial No 1 of model terms and conditions for the year 2017-18 circulated by Government of Khyber Pakhtunkhwa LG & RDD Local Council Board No. AO-II/LCB/6-11/2017 dated: 20.02.2017 states that, Auction process for the contracts shall be started after 31.03.2017 for the year 2017-18 in their territorial jurisdiction. Para 38 of GFR Vol-I requires that the departmental authorities are

primarily responsible to see that all revenues due to Government are correctly and promptly assessed, realized and credited to Government Treasury.

TMO, TMA Lakki Marwat neither auctioned the following contracts nor collected / deposited any amount (departmentally) during 2017-18. Due to non-auction of the contracts TMA was put to loss of Rs 5,100,000.

Description	Amount (Rs)
Building Plan	1,500,000
Fee Mobile Tower	100,000
The Bazari	1,500,000
Slaughter House	2,000,000
Total	5,100,000

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 10 (2017-18)

1.3.1.26 Irregular allocation of developmental funds of municipal services to water supply – Rs 4.500 million

Government of Khyber Pakhtunkhwa Planning & Development Department notification No C/RD/P&DD/6-8/1617-1891 dated: 08.08.2016 stated the priority area for tehsil government for utilization of developmental funds. Serial No 2 (r) definitions in Government of Pakhtunkhwa Local Government Act 2013 stated that the Municipal services” include intra-city

network of water supply, sanitation, conservancy, removal and disposal of sullage, refuse, garbage, sewer or storm water, solid or liquid waste, drainage, public toilets, express ways bridges, flyovers, public roads, streets, foot paths, traffic signals, pavements and lighting thereof, public parks, gardens, arboriculture, landscaping, bill boards, hoardings, firefighting, land use control, zoning, master planning, classification, declassification or reclassification of commercial or residential areas, markets, housing, urban or rural infrastructure, environment and construction.

TMO, TMA Lakki Marwat allocated Rs 4,500,000 to following areas out of municipal services share instead of allocating the funds to municipal services during 2017-18.

Sr. No.	Area	ADP No	Name of scheme	Funds Allocated
1.	Municipal Services	41	Solar System in Lakki Marwat	420,000
2.	Municipal Services	42	Water Tanks	760,000
3.	Municipal Services	44	Installation of P/Pumps	300,000
4.	Municipal Services	48	Installation of P/Pumps	760,000
5.	Municipal Services	54	Installation of P/Pumps	760,000
6.	Municipal Services	61	Installation of P/Pumps	310,000
7.	Municipal Services	62	Installation of P/Pumps	310,000
8.	Municipal Services	65	Community Center	880,000
				4,500,000

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 36 (2017-18)

1.3.1.27 Irregular subletting of contract to a Tehsil Councilor worth Rs 4.400 million and Non forfeiture of security deposits – Rs 0.440 million

According to Clause 21 of the contract agreement, the contractor should not sublet or assign his work to other contractor. In case of subletting, the contract should be rescinded and security deposit should be forfeited.

TMO, TMA Lakki Marwat awarded work “Water Tanks, P/Pumps in the Area UC Behram Khel” to contractor Dur Mar Jan valuing Rs 4.400 million, against which an expenditure of Rs 4,277,480 was incurred during 2017-18. According to the record of local office, the contractor subletted the scheme to petty contractor Mr. Farhan (Tehsil Councilor), however, neither contracts were rescinded nor security deposits amounting to Rs 0.440 million was forfeited.

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

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

Audit recommends inquiry besides regularization, besides forfeiture of security and action against person (s) at fault.

AIR Para No 38 (2017-18)

1.3.1.28 Loss due non deduction of Sales Tax on Services - Rs 4.356 million

Notification of Khyber Pakhtunkhwa Revenue Authority No. F-16(4)KPRA/Notification /WH/1323 dated 31-08-2015 S.NO 26 states that 15% Services Tax is required to be deducted from services provided by person engaged in contractual execution of work or furnishing supplies.

TMA Serai Nourang paid Rs 29,042,249 on various developmental works during 2017-18, Sales tax on Service worth Rs 4,356,337 was not deducted by department from the contractors as required under reference rules and loss of Rs-4,356,337 was given to the Public exchequer.

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

When reported in November 2018, management replied that recovery made at the instance of audit of Rs 100,000 and remaining amount will deposited as soon as possible.

Request for convening of DAC meeting was made on 16.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 10 (2017-18)

1.3.1.29 Loss due to less recovery of rent - Rs 3.630 million

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

Council meeting held on 17.07.2017, it was decided that in vegetable market Lakki Marwat a 55 shops were owned by TMA which was rented out on nominal rent of Rs 500 per month. However the said shops were Sublette illegally to others on Rent of Rs 6,000 per month.

Tehsil Municipal Officer, Lakki Marwat owned 55 shops in vegetable market Lakki Marwat. During tehsil council meeting it was pointed out by Tehsil Nazim that the shops was rented out on nominal rent of Rs 500 per month and the shops were subletted illegally to others on rent of Rs 6,000 per month. The renter / lessee are doing business on the property of TMA. Neither any action was taken against the person (s) at fault nor standard rent of Rs 6,000 was recovered, which resulted in to loss of Rs 3,630,000 as per detail given below.

Loss due to less recovery of rent

Location	No. of Shops	Current Monthly Rent of total shops (Rs)	Current annual Rent of total shops (Rs)	Subletted / rate per shops received per month	Total amount received by renters per year	Loss
Lakki Marwat	55	27,500	330,000	6,000	3,960,000	3,630,000

Neither the lease agreement was cancelled nor was any legal action taken against the renter /lessee to safeguard the interest of the TMA.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 13 (2017-18)

1.3.1.30 Loss to Government due to non-recovery of Income Tax – Rs 3.555 million

Section 236 (A) of the Income Tax Ordinance 2001 requires the recovery of Advance Income Tax at time of sale by auction @ Rs 10% of the bid amount.

Tehsil Municipal Officer Lakki Marwat awarded different contracts to various contractors valuing 23.703 million without recovery of income tax worth Rs 3,555,375 during 2017-18.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 15 (2017-18)

1.3.1.31 Overpayment on account of excess quantity and extra drilling - Rs 3.476 million

Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality and specification approved in the PC-I.

TMO, TMA Lakki Marwat overpaid Rs 1,354,101 in work (Installation of P/Pumps work No 02 (ADP No. 04 & 112) for quantities in excess of BOQ. Similarly TMO, TMA Lakki Marwat paid Rs 5,710,585 on account of

(Installation of P/Pumps work No 02 (ADP No. 04 & 112) during 2017-18. PVC electric cable was used for lesser quantity than drilling, which resulted in to extra drilling. It is crystal clear the extra drilling was claimed, which resulted in to over payment of Rs 2,122,411.

Overpayment was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 43 & 44 (2017-18)

1.3.1.32 Loss to TMA & Federal Government due to non-auction of contract of Bus Stand Lakki Marwat – Rs 3.385 million

Sr. No. 2 of the Government of Khyber Pakhtunkhwa LG & RDD letter No. AO-III/LCB/6-11/2017 dated: 20.02.2017 stated that: The local council shall advertise all contract for auction to achieve the maximum increase or up to minimum of 20% over the last year approved bid/income.

Tehsil Municipal Officer Lakki Marwat award contract of Bus Stand Lakki Marwat to contractor Muhammad Younas Khan for Rs 5,410,000 for 10 months during 2017-18, which resulted in to loss of Rs 3,385,400 as per detail given below:-

Income from last year bid	=	Rs 6,210,000
20% increase	=	<u>Rs 1,242,000</u>

Total	=	Rs 7,452,000
Actual Departmental Income	=	Rs 935,900
Actual Income (Contractor)	=	<u>Rs 4,248,500</u>
Loss	=	Rs 2,267,600
Income Tax 15%	=	<u>Rs 1,117,800</u>
Total Loss	=	Rs 3,385,400

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 02 (2017-18)

1.3.1.33 Unauthorized expenditure on the purchase of (3) tractors – Rs 3.239 million resulting extra expenditure – Rs 1.901 million

According to Serial No 3 of Austerity measures circulated by Government of Khyber Pakhtunkhwa Finance Department letter No. BO.I / FD/ 5-8 / 2017-18 dated: 30.06.2017 that, there shall be complete ban on the purchase of new vehicles. According to Note (b) to Serial No 3 of Government of Khyber Pakhtunkhwa Delegation of Powers under the financial rules and the powers of re-appropriation rules-2001, all cases involving purchase of vehicles / motor cycles shall have prior concurrence of Provincial P&D and Finance Department even it is approved as part of PC-I. According to the administrative Approval issued vide letter No. 3695/MA/LM dated: 24.10.2016 accord sanction for the purchase of one no small tractor along with hydraulic trolley and one no mini loader”.

TMO, Tehsil Municipal Administration Lakki Marwat paid Rs 3,239,075 vide cheque No. 386108/PLA & 386110/PLA dated: 02.08.2017 to Millat Tractors for the purchase of three new tractors during ban period and without approval of Provincial P&D and Finance Department during Financial Year 2017-18. Audit further observed that:-

1. According to AA issued one Number small tractor was required to be purchased along with hydraulic trolley and one no mini loader, however three tractors were purchased ignoring hydraulic trolley, which resulted in to extra expenditure of Rs 1,676,850.
2. Sales tax worth Rs 470,634 was not deducted.

Unauthorized expenditure was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 30 (2017-18)

1.3.1.34 Non recovery of rent outstanding against allottee of shops of Rs 2.774 million

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

TMO, TMA Serai Nourang failed to collect rent of shops Rs 2,773,562 outstanding against 217 number shops during 2017-18.

Non recovery of the outstanding rent occurs due to non-compliance of rules, which resulted in loss to Government.

When reported in November 2018, management replied that notices have already been sent to the defaulters shops allottee.

Request for convening of DAC meeting was made on 16.11.2018, which could not be convened till finalization of this report.

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

AIR Para No. 04 (2017-18)

1.3.1.35 Loss due to non-conducting survey for receipt/tax before auction- Rs 2.565 million

Sr. No. 2 of the Government of Khyber Pakhtunkhwa LG & RDD letter No. AO-III/LCB/6-11/2017 dated: 20.02.2017 stated that: The local council shall advertise all contract for auction to achieve the maximum increase or up to minimum of 20% over the last year approved bid/income.

TMO, TMA Lakki Marwat awarded contract for collection of tax “sign board” in the territorial jurisdiction of TMA Lakki Marwat to Contractor Khyber Group of Company for Rs 440,000 without conducting survey before auction during 2017-18. According to the joint survey conducted by TMA staff / contractor, the total tax of Rs 3,004,800 was collected from only two offices (Ufone & U Paisa) (73 sub offices) during 2017-18 by the contractor. Thus, the contractor deposited Rs 440,000 and collected Rs 3,004,800 in the said contract. Thus, due to non-conducting of survey before auction the TMA was put to loss of Rs 2,564,800.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 16 (2017-18)

1.3.1.36 Unauthorized expenditure on the purchase of Vehicle – Rs 1.885 million resulting extra expenditure – Rs 75,000

According to Serial No 3 of Austerity measures circulated by Government of Khyber Pakhtunkhwa Finance Department letter No. BO.I / FD/ 5-8 / 2017-18 dated: 30.06.2017 that, there shall be complete ban on the purchase of new vehicles. According to Note (b) to Serial No 3 of Government of Khyber Pakhtunkhwa Delegation of Powers under the financial rules and the powers of re-appropriation rules-2001, all cases involving purchase of vehicles / motor cycles shall have prior concurrence of Provincial P&D and Finance Department even it is approved as part of PC-I. According to condition No a & b of Government of Khyber Pakhtunkhwa Local Government Election and Rural Development Department Peshawar notification No SO (C&D) LGE & RDD / Transport Committee / 2015-16/528 dated: 03.04.2017 that, there shall be no duplication of purchases, and only those District Governments & TMAs shall make procurement of new vehicles where the presently serviceable vehicle does not exists. Further the existing old / unserviceable vehicles shall be surrendered to Administrative Department for auction.

TMO, Tehsil Municipal Administration Lakki Marwat spent Rs 1,884,500 vide cheque No. 386111/PLA dated: 09.08.2017 on the purchase of one new vehicle for District Nazim during ban period and without approval of Provincial P&D and Finance Department during Financial Year 2017-18. Audit further observed that:-

1. According to condition (b) of the notification mentioned above only those District Governments & TMAs shall make procurement of new vehicles where the presently serviceable vehicle does not exist. However, serviceable vehicle was available with the local office, which was used by TMA Lakki Marwat.
2. According to condition (a) of the notification mentioned above, the existing old / unserviceable vehicles shall be surrendered to Administrative Department for auction, however the vehicles were neither declared condemned nor surrendered to Administrative Department, but were used by the local office.
3. According to the condition No. (d) the proposed vehicles shall be made out of own resources of respective local government, however purchases were made from DADP fund (PLA).
4. According to Sr. No. 3 of the letter *ibid*, Tehsil Nazim were allowed to purchase Car 1300 M/T, however, Toyota Corolla GLE-2017-A/T was purchased thus Rs 75,000 was spent which resulted in extra expenditure of Rs 75,000.
5. Vehicles so purchased were not handed over to the District Nazim for whom the purchase was made but were handed over to TMO. The old vehicles were handed over to the District Nazim, which clearly depicts that actually the vehicles were not required to District Nazim.

Unauthorized expenditure was incurred due to non-compliance of rules, which resulted in violation of rules.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 29 (2017-18)

1.3.1.37 Non recovery of outstanding Rent – Rs 1.663 million

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

TMO, TMA Lakki Marwat failed to collect rent for the tenants of the TMA owned shops amounting to Rs 1,662,927 during 2017-18. Audit observed that non recovery of outstanding dues resulted in loss to government.

Non recovery was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 08 (2017-18)

1.3.1.38 Loss due to non-recovery of building plan fee – Rs 1.500 million

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

During physical verification of Lakki Marwat city area on 05.11.2018 it was noticed that in different areas of Lakki Marwat construction are in process without approval of MAP and payment of building plan fee to TMA Lakki Marwat. When pointed out it was replied that notices have been issued during 2017-18 for payment of building plan fee. Reply was not tenable as neither recovery of building plan fee was made nor any legal action was initiated against them. Thus due to weak administrative control TMA was put to loss of Rs 1.500 million (assessed by TMA-Building plan staff) during 2017-18.

Loss was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 17 (2017-18)

1.3.1.39 Loss due to non-recovery of Income Tax – Rs 1.172 million

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

TMO, TMA Serai Nourang award 3 contracts valuing 11.722 million during 2017-18. However, TMO failed to recover income tax on auction @ 10% Rs 1,172,200.

Non recovery of income tax was occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in November 2018, management replied that notices have already been sent to the defaulters contractors, but they don't take notices seriously, showing no interest.

Request for convening of DAC meeting was made on 16.11.2018, which could not be convened till finalization of this report.

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

AIR Para No. 02 (2017-18)

1.3.1.40 Non recovery of departmental dues - Rs 1.142 million

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

TMO, TMA Serai Nourang awarded contracts of Lorry Adda Serai Naurang to Haji Mashal Khan for Rs 10,855,000 during 2017-18. The contractors deposited Rs 9,713,000 leaving a balance of Rs 1,142,000, which is still outstanding against the contractor.

Non recovery of departmental dues was occurred due to non-compliance, which resulted in to violation of rules.

When reported in November 2018, management replied that recovery made at the instance of audit of Rs 100,000 and remaining amount will deposited as soon as possible.

Request for convening of DAC meeting was made on 16.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 01 (2017-18)

1.3.1.41 Unauthorized appointment of contingent paid staff / daily wages and payment of - Rs 1.050 million

Serial No 08 of Government of Khyber Pakhtunkhwa Finance Department letter No BO.I/FD/5-8/2017-18 dated: 30.06.2017 stated that, No contingent paid staff may be appoint during 2017-18.

In violation of above TMO TMA Lakki Marwat Bannu appointed various contingent paid staff and spent Rs 1,049,789 during 2017-18. Further no provision in budget for the year 2017-18 was available for the subject posts.

Unauthorized appointment was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in November 2018, Management did not respond to Audit observation.

Request for convening the DAC meeting was made on 14.11.2018, which could not be convened till finalization of this report.

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

AIR Para No 26 (2017-18)

**ASSISTANT DIRECTOR LOCAL
GOVERNMENT AND RURAL
DEVELOPMENT DEPARTMENT**

1.4 Irregularity / Non Compliance

1.4.1.1 Execution of work without Technical Sanction – Rs 81.053 million

Para 32 of CPWA Code stated that No work shall be executed without obtaining Administrative Approval and Technical Sanction. Para 91 of CPWD code provides that An officer of the public works department may accept a tender for a contract up to the amount to which he is authorized to accord technical sanction to estimates.

Assistant Director LGE&RDD, Lakki Marwat executed following works valuing Rs 81.053 million during 2017-18 without obtaining Technical Sanction during 2017-18. Deputy Commissioner Lakki Marwat issued Administrative Approval for execution of 16 number development schemes vide No. 3447/DC/AA/2017-18 dated: 24.10.2017 for estimated cost of Rs 81.053 million for which 16 separate agreements were concluded with different contractors, which were accepted by the Assistant Engineer, which was beyond his financial powers as he was not empowered to accord technical sanction. The Director Technical was empowered to accord the technical sanction in this case. The tenders of the above agreements were therefore required to be got approved / accepted from Director Technical of Local Council Board/LG & RDD Department

Unauthorized execution without TSS occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in December 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 27.12.2018, which could not be convened till finalization of this report.

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

1.4.1.2 Unauthorized payment without budget / SOAE & Pre-Audit & Non-compliance with Local Government Act 2013, Rules of Business 2015 & Budget Rules 2016 –Rs 29.261 million

Section 33 of Government of Khyber Pakhtunkhwa Local Government Act, 2013 read with Rule 33 of Government of Khyber Pakhtunkhwa TMA Budget Rules 2016 stated that the fund credited to the fund of a local Government shall be expended in accordance with annual budget approved by the respective council. Section 36 (e) of Government of Khyber Pakhtunkhwa Local Government Act 2013 read with Rule 36 (e) of Khyber Pakhtunkhwa TMA Budget Rules 2016 states that The Accounts Officer mentioned in clauses (a), (b)(c) and (d) shall perform pre-audit of all payments from the respective Fund before approving disbursements of monies. According to section 37(4) of LGA 2013, every Nazim, district council and tehsil council shall appoint an Internal Auditor. According to section 39 of LGA 2013, every Nazim shall, once in every year on a date fixed by him, take physical stock of movable and immovable properties. According to section 28(e) of LGA 2013, Nazim will prepare and present report the performance of functionaries of all offices located in the area including education, health, public health engineering, agriculture, livestock, police and revenue to tehsil municipal administration and district government. According to schedule-I of Rules of Business 2015, Finance section shall prepare financial statements.

Secretaries of Ten (10) village councils in District Lakki Marwat spent Rs 29,261,441 (as per detail given below) without any approved budget / and without preparing / authenticating Schedule of Authorized Expenditure during 2017-18. Audit further observed that:-

- i. Pre-audit was not performed by the Accounts officer for the disbursement made.
- ii. Books of Accounts (Appropriation Account, Finance Account and Financial Statements) were not prepared.

- iii. Internal Auditor has not been appointed.
- iv. The annual stock verification, report of moveable, immoveable property/stock has not been prepared for submission to local council.
- v. Performance report has not been prepared.
- vi. Financial Statement has not been prepared for internal and external audit.

Unauthorized payment of Public money occurred due to non-compliance of rules, which resulted in to violation of rules.

When reported in December 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 27.12.2018, which could not be convened till finalization of this report.

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

AIR Para No 03, 04, 05 & 18 (2017-18)

1.4.1.3 Non-compliance of P& D Guidelines in composition of Project Approval Committee and approval of developmental funds & Irregular expenditure on execution of unauthorized schemes – Rs 26.098 million

Section 31 (1) & (2) of Government of Khyber Pakhtunkhwa Local Government TMA Budget Rules 2016 stated that, the ADP shall be a compilation of the development projects including the communities and public private partnership projects, approved by the respective council. Further the Annual Development Program shall be submitted as part of the budget documents. Annexure-5 of P&D Guide lines for devolved tiers of Local Government under LGA 2013, describes the composition of Project Approval Committee for VCs/ NCs i.e. Assistant Commissioner (chairmen), AD LGE & RDD, Finance Officer, Technical Officer of P&D, women member of VC/NC, Kisan/Youth Councilor. Serial No 7.1, 8.4, 9.4 and 11.1 of P&D Guide lines for devolved tiers of Local

Government under LGA 2013 stated that the Annual Development Programs shall be a compilation of the development projects approved by the respective Councils as part of the budget, PC-I of all proposed projects if VCs/ NCs shall be approved technically by the project approval committee chaired by the respective AC, After the approval of the projects by the respective committee the AD LGE & RDD shall issue AA through their respective secretaries. i.e. ADLG for VCs/ NCs. Government of Khyber Pakhtunkhwa LGE & RDD vides notification No CPO (LG)/ADP/VC/NC/2016 dated: 03.05.2016 clarified that, the respective Nazim shall submit consolidated development plan for approval of the council along with budget. This approval shall be reflected in the minutes of the meeting of the council and formally communicated to all concerned. Further serial no xi of the notification ibid stated, “The LGA-2013 attributes personal responsibility to every nazim for any loss flowing from his decision and directions in violation of the law and expenditure incurred without lawful authority. It is administrative responsibility to the VC/NC Nazim for approval and clearance of projects according to the P&D guidelines. Moreover, VCs / NCs are mandated to make development investments in the following sectors as outlined in LGA- 2013 and P&D Guidelines:-

- i. General cleanliness of the villages by making arrangements for garbage collection and the concerned TMA shall be responsible for its transportation to the dumping ground for disposal;
- ii. Improvement and maintenance of sanitation projects, drainage and sewerage system at local level.
- iii. Execution of village level development works including improvement of water supply sources, maintenance of water supply distribution system and prevention of contamination of water;
- iv. Organization of sports , cultural and recreational activities;
- v. Maintenance of village level infrastructure, footpaths, tracks, street, pavement, culverts, bridges, public buildings and de-silting of canals
- vi. Maintenance of playgrounds, graveyard, funeral places, Eid Gahs, parks, public open spaces, community centers.

Secretaries of Ten Village Council of District Lakki Marwat executed developmental schemes 26.098 million (Installation of P/Pumps, H/Pumps and construction of water tanks/Water Diggis etc) and spent Rs 26,097,736 during 2017-18. Audit observed that:-

- i. Developmental Schemes were not incorporated/reflected as part of the budget document.
- ii. Meeting of village council developmental committee was not made and projects were approved without inviting / participating compulsory parts / members of committees as reflected in annexure-5 of Guidelines.
- iii. Administrative Approval was not issued.
- iv. Those developmental schemes were approved and executed which are not included in the above mentioned positive lists.
- v. Funds were expended on installation of P/Pumps, H/Pumps and Water Tanks without any law full authority.
- vi. Development schemes were executed without approval of Village Council.
- vii. Expenditure was incurred without obtaining Technical Sanction.

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

When reported in December 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 27.12.2018, which could not be convened till finalization of this report.

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

AIR Para No 07 (2017-18)

1.4.1.4 Overpayment on account of inadmissible quantities - Rs 5.177 million

According to the condition of the Administrative Approval issued by Deputy Commissioner Lakki Marwat vide letter No. 3414/DC/DDC/AA/AD/LM dated: 23.10.2017 that the expenditure in no case be allowed to exceed the approved cost and no addition / alteration is made in the scope of the scheme without prior approval from the competent forum. Para 220 of CPWA code requires the payment for work duly measured in accordance with quantity, quality and specification approved in the PC-I.

Assistant Director LGE & RDD Lakki Marwat during 2017-18 paid Rs 4,972,565 for work “PCC Roads to Various Government schools”. It was observed that quantities were executed in excess of PC-I / BOQ which resulted in to overpayment of Rs 2,734,686 (detail attached).

Similarly Assistant Director LGE & RDD Lakki Marwat during 2017-18 paid Rs 5,000,000 for work “Installation of P/Pumps District ADP No. 396”. It was observed that quantities were executed in excess of PC-I / BOQ which resulted in to overpayment of Rs 2,441,915 (Detail attached).

Overpayment was occurred due to non-compliance of rules, which resulted in to loss to Government.

When reported in December 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 27.12.2018, which could not be convened till finalization of this report.

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

AIR Para No 05 (2017-18)

1.4.1.5 Irregular & Unauthorized execution of developmental schemes without tender –5.042 million and non-deduction of income tax / stamp duty – Rs 0.681 million

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

Secretaries of 4 village councils (Wanda Khutana, Wanda Baru, Chando Khel and NC City-IV) in District Lakki Marwat spent Rs 5,041,920 on account of execution of developmental works without adopting open competitive bidding during 2017-18. Audit further observed that:

- i. Financial Sanction for the incurrence of the expenditure was also not obtained from Competent Authority.
- ii. Works were splitted to avoid open competitive biddings.
- iii. Income tax worth Rs 630,240 @ 12.5% was not deducted.
- iv. Rs 50,419 as Stamp duty was not deducted from the bills of contractors.
- v. Lumps sum payment was made without item wise detail.
- vi. Technical Sanction was not obtained.
- vii. Measurement Book was not maintained.

Irregular execution of works occurred due to non-compliance of rules, which resulted in violation of rules.

When reported in December 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 27.12.2018, which could not be convened till finalization of this report.

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

AIR Para No 08, 12, 16 & 17 (2017-18)

1.4.1.6 Unauthorized award of works due to un-transparent tendering process-Rs 1.700 million, Overpayment of Rs 170,000 non deduction of income tax stamp duty – Rs 215,737

According to procurement planning chapter V (Miscellaneous Provisions) of Khyber Pakhtunkhwa Public Procurement Regulatory Authority 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act. According to the condition of the NIT, the document must attach with the bid i.e. (Enlistment / renewal copy, Original Tender form / BOQ / Valid PEC registration. Incomplete tender forms will not be accepted.

Secretary Village Council Walai awarded developmental scheme worth Rs 1.700 million during 2017-18. Audit observed that:-

- i. Blank Tender forms of all the contractors were available without signatures and rates and call deposit.
- ii. Not a single tender form was signed by any responsible officer/ Procurement committee.
- iii. The tender forms of all the bidders were not signed by Nazim / Secretary.
- iv. The BOQ and Abstract of cost were not signed by Technical Officer (Assistant Engineer).
- v. Contracts agreements were not signed by contractors and management.
- vi. According to the tender comparative statement 04 contractors participated in bids however, neither their valid documents were available nor the tender form / BOQ was signed by them.
- vii. The source through which the participants sent their bid was not known to Audit.

- viii. No PEC Registration, CNIC and enlistment copy of the contractor were submitted by the contractors in all of the developmental schemes as required under the NIT.
- ix. No tender opening register was maintained.
- x. No recommendation by the works committee regarding the award of work was mentioned.
- xi. Monthly progress report was not prepared.
- xii. Work was awarded to contractor Mr. Mumtaz & Brothers on 10.38% below on estimated cost of Rs 1.700 million vide No. 811-15/AD/LG/Dev VC Wali dated: 18.08.2017 before opening of tenders.
- xiii. Technical Sanction was also not accorded.
- xiv. 10% Premium Rs 170,000 was made without any justification.
- xv. Income tax @ 12.5% Rs 209,487 was not deducted.
- xvi. Stamp Duty Rs 6,250 was also not recovered.

Unauthorized award was occurred due to non-compliance of rules, which resulted in violation of rules.

When reported in December 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 27.12.2018, which could not be convened till finalization of this report.

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

AIR Para No 10 (2017-18)

1.4.1.7 Unauthorized award of works due to non-transparent tendering process-Rs 1.400 million, Overpayment of Rs 260,487 and non-deduction of income tax stamp duty – Rs 181,250

According to procurement planning chapter V (Miscellaneous Provisions) of Khyber Pakhtunkhwa Public Procurement Regulatory Authority 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act. According to the condition of the NIT, the document must attach with the bid i.e. (Enlistment / renewal copy, Original Tender form / BOQ / Valid PEC registration. Incomplete tender forms will not be accepted.

Secretary Village Council Wanda Baru awarded developmental scheme worth Rs 1.400 million during 2017-18. Audit observed that:-

- i. Blank Tender forms of all the contractors were available without signatures and rates and call deposit.
- ii. Not a single tender form was signed by any responsible officer/ Procurement committee.
- iii. The tender forms of all the bidders were not signed by Nazim / Secretary.
- iv. The BOQ and Abstract of cost were not signed by Technical Officer (Assistant Engineer.
- v. Contracts agreements were not signed by contractors and management.
- vi. According to the tender comparative statement 03 contractors participated in bids however, neither their valid documents were available nor the tender form / BOQ was signed by them.
- vii. The source through which the participants sent their bid was not known to Audit.
- viii. No PEC Registration, CNIC and enlistment copy of the contractor were submitted by the contractors in all of the developmental schemes as required under the NIT.
- ix. No tender opening register was maintained.

- x. No recommendation by the works committee regarding the award of work was mentioned.
- xi. Monthly progress report was not prepared.
- xii. Work was awarded to contractor Mr. Behram Khan on AT PAR on estimated cost of Rs 1.400 million vide No. 696-700/AD/LG/Dev: Vanda Baru dated: 11.08.2017.
- xiii. Technical Sanction was also not accorded.
- xiv. According to BOQ 694.9101 meter 2" i/d was to be executed, however as per final bill 1066.74 meter 2" i/d pipe line was executed, which resulted in to overpayment of Rs 107,000 ($1066.74 - 694.911 = 371.829 \times 287.77$).
- xv. According to Measurement book 2 page 1 to 5 measurement of 1,750 ft or 533.374 meter was executed, however payment was made for Rs 1066.74, which also resulted in to overpayment of Rs 153,4867 ($1066.74 - 533.374 = 533.366 \times 287.77$).
- xvi. Income tax @ 12.5% Rs 175,000 was not deducted.
- xvii. Stamp Duty Rs 6,250 was also not recovered.
- xviii. Work was awarded on 11.08.2017 with completion period of (3 months) however, as per completion report work was completed on 13.03.2018. Penalty @ 10% Rs 140,000 was not imposed.

Unauthorized award was occurred due to non-compliance of rules, which resulted in violation of rules.

When reported in December 2018, Management did not respond to Audit observation

Request for convening the DAC meeting was made on 27.12.2018, which could not be convened till finalization of this report.

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

AIR Para No 11 (2017-18)

ANNEXURES

Annex-1

MFDAC

S. No	AIR No	Department	Title of the Para	Amount
1.	1	Cooperative	Un authorize Expenditure	0.043
2.	2	Cooperative	Un authorize Expenditure	0.013
3.	3	Cooperative	Un authorize Expenditure	0.015
4.	4	Cooperative	Postponement Of Liability To On Account Of Ta/Da	0.100
5.	5	Cooperative	Loss to Government	0.065
6.	1	Sports	Overpayment on Account Of Ta/Da	0.836
7.	8	Sports	Non-Surrendering Of Saving	0.542
8.	9	Sports	Overpayment Of On Account Of Da	0.206
9.	10	Sports	Doubtful Payment	0.454
10.	11	Sports	Un Authorize Expenditure	0.091
11.	12	Sports	Un Authorize Expenditure	0.100
12.	13	Sports	Un Authorize Expenditure	0.025
13.	14	Sports	Un Authorize Expenditure	0.100
14.	15	Sports	Over Payment	0.044
15.	16	Sports	Irregular Payment	0.147
16.	17	Sports	Doubtful Payment	0.147
17.	4	Livestock	Misappropriation	0.197
18.	5	Livestock	Non deduction of Sales tax	0.114
19.	6	Livestock	Loss to Government	0.882
20.	10	Livestock	Irregular purchase of Drugs	0.197
21.	11	Livestock	Doubtful Payment	0.099
22.	12	Livestock	Un authorize Expenditure	0.200
23.	13	Livestock	Misappropriation	0.153
24.	14	Livestock	Suspected Misappropriation	0.097
25.	15	Livestock	Doubtful Expenditure	0.175
26.	16	Livestock	Doubtful Expenditure	0.099
27.	4	Social welfare	Irregular Expenditure	0.232
28.	5	Social welfare	Doubtful Payment million	0.199
29.	6	Social welfare	Irregular expenditure	0.144
30.	7	Social welfare	Irregular expenditure	0.083
31.	8	Social welfare	Irregular / Doubtful expenditure	0.160
32.	9	Social welfare	Irregular expenditure	0.048
33.	2	DEO Male	Mis appropriation	0.200

34.	3	DEO Male	Doubtful payment	1.100
35.	1	DEO Female	Suspected mis-appropriation	0.159
36.	2	DEO Female	Irregular payment	1.277
37.	4	DEO Female	Mis appropriation	0.183
38.	5	DEO Female	Irregular expenditure over & above the budget	0.232
39.	7	DEO Female	Un verified delivery of Furniture	21.850
40.	8	DEO Female	Irregular Expenditure	13.08
41.	9	DEO Female	Irregular Expenditure	5.31
42.	11	DC Lakki Marwat	Irregular reflection of Post in Budget book	0.000
43.	12	DC Lakki Marwat	Wrong reflection in high pay scale	0.000
44.	17	DC Lakki Marwat	Less payment on account of death compensation	0.630
45.	29	DC Lakki Marwat	Irregular/unauthorized drawl	0.985
46.	37	DC Lakki Marwat	Overpayment	0.577
47.	38	DC Lakki Marwat	Overpayment	0.234
48.	4	DPWO Lakki Marwat	Advance Payment	0.025
49.	5	DPWO Lakki Marwat	Irregular and un-economical purchase	0.190
50.	6	DPWO Lakki Marwat	Irregular payment	0.964
51.	7	DPWO Lakki Marwat	Irregular advance drawl	0.070
52.	8	DPWO Lakki Marwat	Irregular expenditure on account of POL	0.370
53.	9	DPWO Lakki Marwat	Overpayment	0.070
54.	10	DPWO Lakki Marwat	Irregular / unauthorized expenditure	0.136
55.	23	TMA Lakki Marwat	Non Maintenance of accounts of receipt and expenditure	0.265
56.	25	TMA Lakki Marwat	Irregulars expenditure without open competitive bidding	0.246
57.	28	TMA Lakki Marwat	Unauthorized drawl on account of HBA	0.750
58.	31	TMA Lakki Marwat	Overpayment	0.194
59.	32	TMA Lakki Marwat	Irregular & Unauthorized expenditure without tender	0.800
60.	40	TMA Lakki Marwat	Non Utilization of Developmental Funds	82.448
61.	45	TMA Lakki Marwat	Non deductions of professional Tax	0.218
62.	1	District Council Lakki	Irregular and un-economical purchase	0.170
63.	2	District Council	Irregular expenditure on account of POL	0.499

		Lakki		
64.	3	District Council Lakki	Irregular and un-economical purchase of stationery	0.399
65.	4	District Council Lakki	Unauthorized appointment of contingent paid staff	0.324
66.	5	District Council Lakki	Non deduction of income tax on honoraria	0.042
67.	6	District Council Lakki	Non deduction of income tax on salaries	0.018
68.	1	10 VC /NC Lakki Marwat	Non deduction of income tax on honoraria	0.081
69.	2	10 VC /NC Lakki Marwat	Discrepancies noticed in the cash book	0.000
70.	3	TMA Nourang	Non preparation of Books of Accounts	0.000
71.	5	TMA Nourang	Non deduction of Stamp Duty	0.057
72.	12	TMA Nourang	Non recovery of compensation money	0.989
73.	4	DHO Lakki Marwat	Less deduction of Income Tax–Rs 2.975 million	2.975
74.	5	DHO Lakki Marwat	Loss due to non-deduction of Stamp Duty	0.451
75.	6	DHO Lakki Marwat	Irregular payment on supply through un-approved firms	0.490
76.	7	DHO Lakki Marwat	Irregular expenditure under head Furniture, Chemical	6.381
77.	8	DHO Lakki Marwat	Overpayment	0.506
78.	11	DHO Lakki Marwat	Un-authorized drawl	0.552
79.	13	DHO Lakki Marwat	Overpayment on account of TA/DA	0.244

Annex-2
Para 1.2.3.3

Detail of funds released to AD LGE & RDD

Sr. No.	Source of Fund	ADP No.	Name of Work	Amount Released
1.	Provincial ADP	856/170357 (70)	WSS/P/Pumps in PK-75	15,000,000
2.	Provincial ADP	857/170358 (51)	WSS/P/Pumps in PK-75	15,000,000
3.	Provincial ADP	856/170357 (71)	WSS/P/Pumps in PK-76	10,000,000
4.	Provincial ADP	858/170359 (75)	WSS/P/Pumps in PK-76	20,000,000
5.	Provincial ADP	858/170358 (74)	WSS/P/Pumps in Lakki	15,000,000
6.	Provincial ADP	CMD 2% PFC	Construction of Ground Water Tanks	500,000
7.	District ADP	-	Various Developmental Works	27,978,796
8.	District ADP	-	Various Developmental Works	6,394,683
9.	District ADP	-	Various Developmental Works	7,712,958
10.	District ADP	-	Various Developmental Works	7,638,000
11.	District ADP	-	Various Developmental Works	2,500,000
12.	District ADP	-	Various Developmental Works	3,749,970
13.	District ADP	-	Various Developmental Works	600,000
Total				132,074,407

Annex-3
Para 1.2.3.7

Detail of funds released to AD LGE & RDD

Sr. No.	Source of Fund	ADP No.	Name of Work	Amount Released
1.	Provincial ADP	856/170357 (70)	WSS/P/Pumps in PK-75	15,000,000
2.	Provincial ADP	857/170358 (51)	WSS/P/Pumps in PK-75	15,000,000
3.	Provincial ADP	856/170357 (71)	WSS/P/Pumps in PK-76	10,000,000
4.	Provincial ADP	858/170359 (75)	WSS/P/Pumps in PK-76	20,000,000
5.	Provincial ADP	858/170358 (74)	WSS/P/Pumps in Lakki	15,000,000
6.	Provincial ADP	CMD 2% PFC	Construction of Ground Water Tanks	500,000
Total				75,500,000

Annex-4
Para 1.2.3.8

Detail of Medicines penalty

Sr. No.	Name of Institute	Amount	Penalty@7%
1	RHC Gambila	725,864	51,810
2	RHC Landiwah	1,098,603	76,902
3	RHC Ahmad khel	315,250	22,067
4	RHC Titter khel	2,140,237	149,816
5	CH Tajori	1,991,784	139,424
6	City X-Ray	1,617,100	113,197
7	BHUs	10,307,422	721,519
8	CDs	1,253,275	87,729
9	THQ Nourang	10,017,025	701,191
10	City Hospital Lakki	3,877,220	271,405
	Total	33,343,780	2,335,060

Para 1.2.1.13

Detail of recoveries not adjusted

Fund	Cost Center	G/L Account	G/L Account Description	Amount
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-33,405.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-33,405.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	10,262.00
LK21C16	LK6002	C03824	Recoveries of overpayments	2,885.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-3,928.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-45,826.00
LK21C16	LK6002	C03824	Recoveries of overpayments	2,448.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-12,970.00
LK21C16	LK6002	C02818	Education - Others	-2,000.00
LK21C16	LK6002	C02818	Education - Others	-2,060.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-7,272.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-7,272.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-7,272.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-7,272.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-7,272.00
LK21C16	LK6002	C02814	Education - General Recoveries of Overpayments	-7,272.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-6,486.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-229,130.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-648,666.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-10,000.00

LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-497,810.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-516,032.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-505,644.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-464,802.00
LK21C16	LK6003	C02803	Fees Govt. Secondary(including Intermediate Classe	-130.00
LK21C16	LK6003	C02813	Education - General Admission Fee	-400.00
LK21C16	LK6003	C02803	Fees Govt. Secondary(including Intermediate Classe	-780.00
LK21C16	LK6003	C02813	Education - General Admission Fee	-2,400.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-35,504.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-43,563.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-35,504.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-62,781.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-11,498.00
LK21C16	LK6003	C02814	Education - General Recoveries of Overpayments	-22,862.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-30,714.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-51,819.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-51,821.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-10,167.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-74,969.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-19,166.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-70,301.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-20,600.00
LK21C16	LK6004	C02813	Education - General Admission	-5,720.00

			Fee	
LK21C16	LK6004	C02803	Fees Govt. Secondary(including Intermediate Classe	-17,250.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-23,830.00
LK21C16	LK6004	C02840	Health Fee realized on A/C of Registration of Pvt.	-2,000.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-11,287.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-21,106.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-20,675.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-20,675.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-20,444.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-20,671.00
LK21C16	LK6004	C02818	Education - Others	-565.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-44,289.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-199,130.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-74,752.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-5,418.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-258,445.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-159,957.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-1,500.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-350.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-86,539.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	-274,840.00
LK21C16	LK6004	C02814	Education - General Recoveries of Overpayments	189,233.00
LK21C16	LK6005	C02818	Education - Others	-25,000.00
LK21C16	LK6005	C03809	OS. Recpts from levy of excse	-25.00

			duty impsed	
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-10,000.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-258,914.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-69,611.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-11,743.00
LK21C16	LK6006	C02819	Receipts from Girls Secondary Schools	-17,600.00
LK21C16	LK6006	C02813	Education - General Admission Fee	-25,550.00
LK21C16	LK6006	C02818	Education - Others	-120.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-13,193.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-117,303.00
LK21C16	LK6006	C03824	Recoveries of overpayments	12,362.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-652,024.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-118,893.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-13,497.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-22,423.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-38,075.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-25,678.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-1,973.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-102,499.00
LK21C16	LK6006	C02814	Education - General Recoveries of Overpayments	-1,973.00
LK21C16	LK6007	C02814	Education - General Recoveries of Overpayments	-4,191.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-14,118.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-8,269.00
LK21C16	LK6008	C02814	Education - General Recoveries	-14,118.00

			of Overpayments	
LK21C16	LK6008	C02818	Education - Others	-42,600.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-14,118.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-14,118.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-14,118.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-14,118.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-4,118.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-4,118.00
LK21C16	LK6008	C02814	Education - General Recoveries of Overpayments	-4,118.00
LK21C16	LK6009	C02820	Receipts from Boys Primary Schools	-1,850.00
LK21C16	LK6009	C02820	Receipts from Boys Primary Schools	-23,150.00
LK21C16	LK6010	C02813	Education - General Admission Fee	-13,450.00
LK21C16	LK6010	C02803	Fees Govt. Secondary(including Intermediate Classe	-4,810.00
LK21C16	LK6012	C02814	Education - General Recoveries of Overpayments	-9,939.00
LK21C16	LK6012	C02814	Education - General Recoveries of Overpayments	-42,576.00
LK21C16	LK6013	C02814	Education - General Recoveries of Overpayments	-3,042.00
LK21C16	LK6014	C02814	Education - General Recoveries of Overpayments	-11,520.00
LK21C16	LK6014	C02814	Education - General Recoveries of Overpayments	-11,520.00
LK21C16	LK6014	C02814	Education - General Recoveries of Overpayments	-11,520.00
LK21C16	LK6014	C02814	Education - General Recoveries of Overpayments	-11,520.00
LK21C16	LK6014	C02814	Education - General Recoveries of Overpayments	34,560.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00

LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-4,572.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-16,170.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-16,170.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00
LK21C16	LK6015	C02814	Education - General Recoveries of Overpayments	-2,860.00
LK21C16	LK6016	C02814	Education - General Recoveries of Overpayments	-830.00
LK21C16	LK6017	C02818	Education - Others	-315.00
LK21C16	LK6019	C02818	Education - Others	-26,250.00
LK21C16	LK6019	C02803	Fees Govt. Secondary(including Intermediate Classe	-56,250.00
LK21C16	LK6019	C02803	Fees Govt. Secondary(including Intermediate Classe	-40,100.00
LK21C16	LK6019	C02818	Education - Others	-18,750.00
LK21C16	LK6020	C02814	Education - General Recoveries of Overpayments	-3,340.00
LK21C16	LK6021	C02814	Education - General Recoveries of Overpayments	-27,884.00
LK21C16	LK6021	C02818	Education - Others	-39,500.00
LK21C16	LK6021	C02803	Fees Govt. Secondary(including Intermediate Classes	-36,000.00
LK21C16	LK6021	C02803	Fees Govt. Secondary(including Intermediate Classes	-47,300.00
LK21C16	LK6021	C02803	Fees Govt. Secondary(including Intermediate Classes	-22,000.00
LK21C16	LK6021	C02803	Fees Govt. Secondary(including Intermediate Classes	-26,500.00

LK21C16	LK6021	C02818	Education - Others	-23,250.00
LK21C16	LK6021	C02814	Education - General Recoveries of Overpayments	-15,972.00
LK21C16	LK6024	C02814	Education - General Recoveries of Overpayments	-27,900.00
LK21C16	LK6026	C02803	Fees Govt. Secondary(including Intermediate Classe	-12,550.00
LK21C16	LK6026	C02813	Education - General Admission Fee	-5,750.00
LK21C16	LK6026	C02803	Fees Govt. Secondary(including Intermediate Classe	-24,400.00
LK21C16	LK6026	C02813	Education - General Admission Fee	-11,500.00
LK21C16	LK6026	C02803	Fees Govt. Secondary(including Intermediate Classe	-1,050.00
LK21C16	LK6026	C02813	Education - General Admission Fee	-500.00
LK21C16	LK6026	C02814	Education - General Recoveries of Overpayments	-22,447.00
LK21C16	LK6026	C02803	Fees Govt. Secondary(including Intermediate Classe	-550.00
LK21C16	LK6026	C02813	Education - General Admission Fee	-250.00
LK21C16	LK6026	C02814	Education - General Recoveries of Overpayments	-1,301.00
LK21C16	LK6027	C02814	Education - General Recoveries of Overpayments	-25,000.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00

LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6028	C02814	Education - General Recoveries of Overpayments	-508.00
LK21C16	LK6029	C02814	Education - General Recoveries of Overpayments	-1,209.00
LK21C16	LK6029	C02814	Education - General Recoveries of Overpayments	-1,209.00
LK21C16	LK6029	C02813	Education - General Admission Fee	-42,640.00
LK21C16	LK6029	C02803	Fees Govt. Secondary(including Intermediate Classe	-112,590.00
LK21C16	LK6029	C02814	Education - General Recoveries of Overpayments	1,350.00
LK21C16	LK6029	C02814	Education - General Recoveries of Overpayments	2,559.00
LK21C16	LK6029	C03824	Recoveries of overpayments	2,418.00
LK21C16	LK6029	C02818	Education - Others	-2,086,700.00
LK21C16	LK6029	C02814	Education - General Recoveries of Overpayments	-2,305.00
LK21C16	LK6029	C02818	Education - Others	-60,000.00
LK21C16	LK6029	C02814	Education - General Recoveries of Overpayments	-108,543.00
LK21C16	LK6029	C02814	Education - General Recoveries of Overpayments	-40,817.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-3,785.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-3,785.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-3,025.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-3,025.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-3,025.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-3,025.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-5,422.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-3,025.00
LK21C16	LK6030	C02814	Education - General Recoveries	-3,025.00

			of Overpayments	
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-3,025.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-1,455.00
LK21C16	LK6030	C02814	Education - General Recoveries of Overpayments	-1,455.00
LK21C16	LK6032	C02813	Education - General Admission Fee	-14,690.00
LK21C16	LK6032	C02803	Fees Govt. Secondary(including Intermediate Classe	-44,200.00
LK21C16	LK6032	C02813	Education - General Admission Fee	-78,020.00
LK21C16	LK6032	C02803	Fees Govt. Secondary(including Intermediate Classe	-38,550.00
LK21C16	LK6032	C02813	Education - General Admission Fee	-13,130.00
LK21C16	LK6032	C02813	Education - General Admission Fee	-2,340.00
LK21C16	LK6032	C02803	Fees Govt. Secondary(including Intermediate Classe	-6,800.00
LK21C16	LK6032	C02803	Fees Govt. Secondary(including Intermediate Classe	-750.00
LK21C16	LK6032	C02803	Fees Govt. Secondary(including Intermediate Classe	-750.00
LK21C16	LK6032	C02813	Education - General Admission Fee	-260.00
LK21C16	LK6032	C02813	Education - General Admission Fee	-260.00
LK21C16	LK6033	C02814	Education - General Recoveries of Overpayments	-10,200.00
LK21C16	LK6033	C02814	Education - General Recoveries of Overpayments	-10,200.00
LK21C16	LK6033	C02814	Education - General Recoveries of Overpayments	-10,200.00
LK21C16	LK6033	C02814	Education - General Recoveries of Overpayments	-6,200.00
LK21C16	LK6033	C02814	Education - General Recoveries of Overpayments	-6,200.00
LK21C16	LK6034	C02814	Education - General Recoveries of Overpayments	-6,327.00
LK21C16	LK6034	C02814	Education - General Recoveries of Overpayments	-6,327.00
LK21C16	LK6034	C02814	Education - General Recoveries of Overpayments	-6,327.00

LK21C16	LK6034	C02814	Education - General Recoveries of Overpayments	-6,327.00
LK21C16	LK6034	C02814	Education - General Recoveries of Overpayments	-6,327.00
LK21C16	LK6034	C02814	Education - General Recoveries of Overpayments	-6,327.00
LK21C16	LK6034	C02814	Education - General Recoveries of Overpayments	-6,327.00
LK21C16	LK6034	C02814	Education - General Recoveries of Overpayments	-6,327.00
LK21C16	LK6035	C02814	Education - General Recoveries of Overpayments	-21,551.00
LK21C16	LK6036	C02818	Education - Others	-75,000.00
LK21C16	LK6037	C02814	Education - General Recoveries of Overpayments	-560.00
LK21C16	LK6038	C02818	Education - Others	-780.00
LK21C16	LK6041	C02813	Education - General Admission Fee	-4,420.00
LK21C16	LK6041	C02803	Fees Govt. Secondary(including Intermediate Classe	-12,900.00
LK21C16	LK6041	C02803	Fees Govt. Secondary(including Intermediate Classe	-400.00
LK21C16	LK6041	C02813	Education - General Admission Fee	-130.00
LK21C16	LK6041	C02813	Education - General Admission Fee	-130.00
LK21C16	LK6041	C02803	Fees Govt. Secondary(including Intermediate Classe	-400.00
LK21C16	LK6042	C02818	Education - Others	-450.00
LK21C16	LK6042	C02818	Education - Others	-2,820.00
LK21C16	LK6043	C02814	Education - General Recoveries of Overpayments	-1,429.00
LK21C16	LK6043	C02814	Education - General Recoveries of Overpayments	-2,488.00
LK21C16	LK6047	C02803	Fees Govt. Secondary(including Intermediate Classe	-23,450.00
LK21C16	LK6047	C02813	Education - General Admission Fee	-8,450.00
LK21C16	LK6047	C02803	Fees Govt. Secondary(including Intermediate Classe	-43,500.00
LK21C16	LK6047	C02813	Education - General Admission Fee	-14,820.00
LK21C16	LK6047	C02814	Education - General Recoveries of Overpayments	-787.00

LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02813	Education - General Admission Fee	-5,200.00
LK21C16	LK6050	C02803	Fees Govt. Secondary(including Intermediate Classe	-15,650.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-27,869.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6050	C02814	Education - General Recoveries of Overpayments	-1,546.00
LK21C16	LK6051	C02814	Education - General Recoveries of Overpayments	-30,000.00
LK21C16	LK6051	C02814	Education - General Recoveries of Overpayments	-10,000.00
LK21C16	LK6053	C02813	Education - General Admission Fee	-15,730.00
LK21C16	LK6053	C02803	Fees Govt. Secondary(including Intermediate Classe	-41,715.00
LK21C16	LK6053	C02803	Fees Govt. Secondary(including Intermediate Classe	-55,350.00
LK21C16	LK6053	C02813	Education - General Admission Fee	-29,000.00
LK21C16	LK6053	C02813	Education - General Admission Fee	-4,000.00
LK21C16	LK6053	C02803	Fees Govt. Secondary(including	-7,650.00

			Intermediate Classe	
LK21C16	LK6053	C02813	Education - General Admission Fee	-1,250.00
LK21C16	LK6053	C02803	Fees Govt. Secondary(including Intermediate Classe	-2,385.00
LK21C16	LK6054	C02813	Education - General Admission Fee	-30,250.00
LK21C16	LK6054	C02801	Fees Government University Art Colleges	-56,880.00
LK21C16	LK6054	C02813	Education - General Admission Fee	-19,000.00
LK21C16	LK6054	C02803	Fees Govt. Secondary(including Intermediate Classe	-35,415.00
LK21C16	LK6054	C02813	Education - General Admission Fee	-250.00
LK21C16	LK6054	C02803	Fees Govt. Secondary(including Intermediate Classe	-495.00
LK21C16	LK6055	C02814	Education - General Recoveries of Overpayments	-22,447.00
LK21C16	LK6055	C02818	Education - Others	-2,970.00
LK21C16	LK6056	C02814	Education - General Recoveries of Overpayments	-1,585.00
LK21C16	LK6056	C02814	Education - General Recoveries of Overpayments	-1,585.00
LK21C16	LK6056	C02814	Education - General Recoveries of Overpayments	-1,585.00
LK21C16	LK6057	C02803	Fees Govt. Secondary(including Intermediate Classe	-60,550.00
LK21C16	LK6057	C02813	Education - General Admission Fee	-31,000.00
LK21C16	LK6057	C02813	Education - General Admission Fee	-4,250.00
LK21C16	LK6057	C02803	Fees Govt. Secondary(including Intermediate Classe	-8,600.00
LK21C16	LK6057	C02813	Education - General Admission Fee	-41,750.00
LK21C16	LK6057	C02803	Fees Govt. Secondary(including Intermediate Classe	-82,500.00
LK21C16	LK6057	C02803	Fees Govt. Secondary(including Intermediate Classe	-1,650.00
LK21C16	LK6057	C02813	Education - General Admission Fee	-750.00
LK21C16	LK6057	C02814	Education - General Recoveries of Overpayments	-12,515.00

LK21C16	LK6057	C02803	Fees Govt. Secondary(including Intermediate Classe	-1,650.00
LK21C16	LK6057	C02813	Education - General Admission Fee	-750.00
LK21C16	LK6057	C02813	Education - General Admission Fee	-750.00
LK21C16	LK6057	C02803	Fees Govt. Secondary(including Intermediate Classe	-1,650.00
LK21C16	LK6057	C02814	Education - General Recoveries of Overpayments	-1,150.00
LK21C16	LK6057	C02814	Education - General Recoveries of Overpayments	-15,760.00
LK21C17	LK6066	C02814	Education - General Recoveries of Overpayments	-48,340.00
LK21C17	LK6066	C02840	Health Fee realized on A/C of Registration of Pvt.	-4,000.00
LK21C17	LK6066	C02840	Health Fee realized on A/C of Registration of Pvt.	-2,000.00
LK21C17	LK6066	C02840	Health Fee realized on A/C of Registration of Pvt.	-4,000.00
LK21C17	LK6066	C02841	Health other receipts	-111,023.00
LK21C17	LK6066	C02836	Health recoveries of overpayments	-141,666.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-303,293.00
LK21C17	LK6066	C02840	Health Fee realized on A/C of Registration of Pvt.	-4,000.00
LK21C17	LK6066	C02840	Health Fee realized on A/C of Registration of Pvt.	-4,000.00
LK21C17	LK6066	C02840	Health Fee realized on A/C of Registration of Pvt.	-4,000.00
LK21C17	LK6066	C02836	Health recoveries of overpayments	-44,426.00
LK21C17	LK6066	C02701	Building Rent	-2,517.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-1,400.00
LK21C17	LK6066	C02804	Fees Government Primary School	-15,806.00
LK21C17	LK6066	C02701	Building Rent	-2,517.00
LK21C17	LK6066	C02701	Building Rent	-8,655.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-3,827.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-529,778.00
LK21C17	LK6066	C02841	Health other receipts	-144,542.00

LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-349,364.00
LK21C17	LK6066	C02841	Health other receipts	-64,950.00
LK21C17	LK6066	C02701	Building Rent	-8,655.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-114,296.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-462,051.00
LK21C17	LK6066	C02841	Health other receipts	-138,292.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-561,509.00
LK21C17	LK6066	C02841	Health other receipts	-160,739.00
LK21C17	LK6066	C02701	Building Rent	-2,517.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-106,083.00
LK21C17	LK6066	C03824	Recoveries of overpayments	6,064.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-524,402.00
LK21C17	LK6066	C02841	Health other receipts	-109,850.00
LK21C17	LK6066	C02701	Building Rent	-2,637.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-24,002.00
LK21C17	LK6066	C02701	Building Rent	-2,637.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-5,244.00
LK21C17	LK6066	C03824	Recoveries of overpayments	12,128.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-515,171.00
LK21C17	LK6066	C02841	Health other receipts	-107,894.00
LK21C17	LK6066	C02701	Building Rent	-2,637.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-5,244.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-482,124.00
LK21C17	LK6066	C02841	Health other receipts	-127,051.00
LK21C17	LK6066	C02701	Building Rent	-2,637.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-5,244.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-530,203.00
LK21C17	LK6066	C02841	Health other receipts	-157,723.00
LK21C17	LK6066	C02701	Building Rent	-2,637.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-18,403.00

LK21C17	LK6066	C02836	Health recoveries of overpayments	-141,599.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-544,800.00
LK21C17	LK6066	C02841	Health other receipts	-161,079.00
LK21C17	LK6066	C02701	Building Rent	-2,637.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-11,308.00
LK21C17	LK6066	C02841	Health other receipts	-198,941.00
LK21C17	LK6066	C02825	Health - Sale of Outdoor Tickets	-468,089.00
LK21C17	LK6066	C02701	Building Rent	-2,637.00
LK21C17	LK6066	C02866	Health-Recoveries of Overpayment	-11,308.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-84,746.00
LK21C17	LK6067	C02804	Fees Government Primary School	-13,640.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-30,908.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-43,154.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-43,154.00
LK21C17	LK6067	C02836	Health recoveries of overpayments	-139,069.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-11,000.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-2,700.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-2,700.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-4,200.00
LK21C17	LK6067	C02804	Fees Government Primary School	-131,920.00
LK21C17	LK6067	C02804	Fees Government Primary School	-121,857.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-2,700.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-2,700.00
LK21C17	LK6067	C02866	Health-Recoveries of Overpayment	-2,700.00
LK21C17	LK6068	C02701	Building Rent	-8,457.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-81,382.00

LK21C17	LK6068	C02836	Health recoveries of overpayments	-29,775.00
LK21C17	LK6068	C02701	Building Rent	-8,457.00
LK21C17	LK6068	C02804	Fees Government Primary School	-98,694.00
LK21C17	LK6068	C02701	Building Rent	-8,457.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-48,737.00
LK21C17	LK6068	C02804	Fees Government Primary School	-46,356.00
LK21C17	LK6068	C02701	Building Rent	-8,457.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-53,866.00
LK21C17	LK6068	C02701	Building Rent	-8,457.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-56,276.00
LK21C17	LK6068	C02701	Building Rent	-8,696.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-53,866.00
LK21C17	LK6068	C02701	Building Rent	-8,696.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-49,866.00
LK21C17	LK6068	C02701	Building Rent	-8,696.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-49,866.00
LK21C17	LK6068	C02701	Building Rent	-8,696.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-5,986.00
LK21C17	LK6068	C02701	Building Rent	-2,277.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-1,500.00
LK21C17	LK6068	C02701	Building Rent	-2,277.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-2,787.00
LK21C17	LK6068	C02701	Building Rent	-2,277.00
LK21C17	LK6068	C02866	Health-Recoveries of Overpayment	-2,787.00
LK21C17	LK6069	C02866	Health-Recoveries of Overpayment	-900.00
LK21C17	LK6069	C02866	Health-Recoveries of Overpayment	-2,003.00
LK21C17	LK6069	C02866	Health-Recoveries of Overpayment	-2,003.00

LK21C17	LK6069	C02866	Health-Recoveries of Overpayment	-2,003.00
LK21C17	LK6070	C02866	Health-Recoveries of Overpayment	-775.00
LK21C17	LK6070	C02866	Health-Recoveries of Overpayment	-4,750.00
LK21C17	LK6070	C02814	Education - General Recoveries of Overpayments	-41,762.00
LK21C17	LK6070	C02866	Health-Recoveries of Overpayment	-2,450.00
LK21C17	LK6070	C02866	Health-Recoveries of Overpayment	-14,905.00
LK21C17	LK6070	C02866	Health-Recoveries of Overpayment	-1,000.00
LK21C17	LK6070	C02804	Fees Government Primary School	-258,000.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-2,000.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-1,800.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-4,968.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-16,958.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-4,968.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-4,968.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-4,968.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-4,968.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-4,968.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-4,968.00
LK21C17	LK6072	C02866	Health-Recoveries of Overpayment	-10,600.00
LK21C17	LK6074	C02866	Health-Recoveries of Overpayment	-40,000.00
LK21C17	LK6074	C02866	Health-Recoveries of Overpayment	-40,000.00
LK21C17	LK6075	C02866	Health-Recoveries of Overpayment	-5,415.00
LK21C17	LK6076	C02841	Health other receipts	-220,120.00

LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-112,166.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-13,777.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-37,186.00
LK21C17	LK6076	C02841	Health other receipts	-49,877.00
LK21C17	LK6076	C02841	Health other receipts	-26,917.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-13,998.00
LK21C17	LK6076	C02836	Health recoveries of overpayments	-30,735.00
LK21C17	LK6076	C02701	Building Rent	-6,611.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-49,947.00
LK21C17	LK6076	C02836	Health recoveries of overpayments	-50,000.00
LK21C17	LK6076	C02701	Building Rent	-6,611.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-2,830.00
LK21C17	LK6076	C02701	Building Rent	-6,611.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-1,900.00
LK21C17	LK6076	C02701	Building Rent	-6,611.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-1,900.00
LK21C17	LK6076	C02701	Building Rent	6,611.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-1,900.00
LK21C17	LK6076	C02804	Fees Government Primary School	-468,089.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-7,940.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-23,490.00
LK21C17	LK6076	C02866	Health-Recoveries of Overpayment	-23,490.00
LK21C02	LK6082	C02814	Education - General Recoveries of Overpayments	-18,845.00
LK21C02	LK6082	C02814	Education - General Recoveries of Overpayments	-23,368.00
LK21C09	LK6084	C02701	Building Rent	-12,668.00
LK21C09	LK6084	C02701	Building Rent	-10,345.00

LK21C09	LK6084	C02701	Building Rent	-8,793.00
LK21C09	LK6084	C02701	Building Rent	-12,342.00
LK21C09	LK6084	C02814	Education - General Recoveries of Overpayments	-767.00
LK21C09	LK6084	C03824	Recoveries of overpayments	-3,095.00
LK21C09	LK6084	C02701	Building Rent	-13,288.00
LK21C09	LK6084	C03824	Recoveries of overpayments	-60,190.00
LK21C09	LK6084	C02701	Building Rent	-13,793.00
LK21C09	LK6084	C02701	Building Rent	-13,793.00
LK21C09	LK6084	C02701	Building Rent	-13,793.00
LK21C09	LK6084	C02701	Building Rent	-12,461.00
LK21C09	LK6084	C02701	Building Rent	-12,461.00
LK21C09	LK6084	C03824	Recoveries of overpayments	-18,648.00
LK21C09	LK6084	C02307	Receipts under the Securities and Exchange Ordinan	-166.00
LK21C09	LK6084	C02307	Receipts under the Securities and Exchange Ordinan	-35.00
LK21C09	LK6084	C02701	Building Rent	-16,441.00
LK21C09	LK6084	C03824	Recoveries of overpayments	-18,648.00
LK21C09	LK6084	C02701	Building Rent	-12,413.00
LK21C09	LK6084	C03824	Recoveries of overpayments	-18,648.00
LK21C23	LK6093	C03134	Agriculture-Recoveries of overpayments	-2,059.00
LK21C23	LK6093	C03134	Agriculture-Recoveries of overpayments	-2,059.00
LK21C23	LK6093	C03134	Agriculture-Recoveries of overpayments	-2,059.00
LK21C16	LK6099	C02819	Receipts from Girls Secondary Schools	-17,700.00
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-138.00
LK21C16	LK6101	C02803	Fees Govt. Secondary(including Intermediate Classe	-33,650.00
LK21C16	LK6101	C02813	Education - General Admission Fee	-11,180.00
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-138.00
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-20,299.00
LK21C16	LK6101	C02814	Education - General Recoveries	-138.00

			of Overpayments	
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-138.00
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-138.00
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-138.00
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-138.00
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-138.00
LK21C16	LK6101	C02814	Education - General Recoveries of Overpayments	-138.00
LK21C17	LK6107	C02701	Building Rent	-2,558.00
LK21C17	LK6107	C02866	Health-Recoveries of Overpayment	-6,705.00
LK21C17	LK6107	C02701	Building Rent	-2,558.00
LK21C17	LK6107	C02866	Health-Recoveries of Overpayment	-1,200.00
LK21C17	LK6107	C03824	Recoveries of overpayments	3,873.00
LK21C17	LK6107	C02701	Building Rent	-2,558.00
LK21C17	LK6107	C02866	Health-Recoveries of Overpayment	-1,450.00
LK21C17	LK6107	C02701	Building Rent	-2,558.00
LK21C17	LK6107	C02866	Health-Recoveries of Overpayment	-4,180.00
LK21C17	LK6107	C02701	Building Rent	-2,558.00
LK21C17	LK6107	C02866	Health-Recoveries of Overpayment	-5,268.00
LK21C17	LK6107	C02701	Building Rent	-2,721.00
LK21C17	LK6107	C02866	Health-Recoveries of Overpayment	-4,180.00
LK21C17	LK6107	C02701	Building Rent	-2,721.00
LK21C17	LK6107	C02701	Building Rent	-2,721.00
LK21C17	LK6107	C02701	Building Rent	-2,721.00
LK21C17	LK6107	C02701	Building Rent	-2,721.00
LK21C17	LK6107	C02701	Building Rent	-2,721.00
LK21C17	LK6107	C02866	Health-Recoveries of Overpayment	-990.00
LK21C17	LK6107	C02701	Building Rent	-2,721.00

LK21C17	LK6107	C02866	Health-Recoveries of Overpayment	-990.00
LK21C16	LK6139	C02814	Education - General Recoveries of Overpayments	-1,150.00
LK21C16	LK6139	C02814	Education - General Recoveries of Overpayments	-1,150.00
LK21C16	LK6139	C02814	Education - General Recoveries of Overpayments	-1,150.00
LK21C16	LK6139	C02814	Education - General Recoveries of Overpayments	-1,150.00
LK21C16	LK6139	C02814	Education - General Recoveries of Overpayments	-16,210.00
LK21C16	LK6139	C02814	Education - General Recoveries of Overpayments	-1,150.00
LK21C16	LK6139	C02814	Education - General Recoveries of Overpayments	-1,150.00
LK21C16	LK6144	C02814	Education - General Recoveries of Overpayments	-10,608.00
LK21C16	LK6144	C02814	Education - General Recoveries of Overpayments	-2,081.00
LK21C16	LK6158	C02814	Education - General Recoveries of Overpayments	-24,092.00
LK21C16	LK6158	C02814	Education - General Recoveries of Overpayments	-10,000.00
LK21C16	LK6159	C02814	Education - General Recoveries of Overpayments	-4,118.00
LK21C16	LK6163	C02814	Education - General Recoveries of Overpayments	-1,089.00
LK21C16	LK6164	C02814	Education - General Recoveries of Overpayments	-15,000.00
LK21C16	LK6164	C02814	Education - General Recoveries of Overpayments	-15,000.00
LK21C16	LK6164	C02814	Education - General Recoveries of Overpayments	-15,000.00
LK21C16	LK6164	C02814	Education - General Recoveries of Overpayments	-15,000.00
LK21C16	LK6164	C02814	Education - General Recoveries of Overpayments	-15,000.00
LK21C47	LK6167	C02872	Recoveries of overpayments	-18,143.00
LK21C47	LK6167	C02872	Recoveries of overpayments	-18,644.00
LK21C47	LK6167	C02872	Recoveries of overpayments	-25,317.00
LK21C47	LK6167	C02872	Recoveries of overpayments	-6,673.00
LK21C47	LK6167	C03824	Recoveries of overpayments	-28,779.00

LK21C47	LK6167	C02307	Receipts under the Securities and Exchange Ordinan	-7,972.00
LK21C47	LK6167	C02307	Receipts under the Securities and Exchange Ordinan	-1,227.00
LK21C16	LK6170	C02814	Education - General Recoveries of Overpayments	-2,095.00
LK21C22	LK6171	C02701	Building Rent	-4,508.00
LK21C22	LK6171	C02701	Building Rent	-4,508.00
LK21C22	LK6171	C02701	Building Rent	-4,508.00
LK21C22	LK6171	C02701	Building Rent	-4,508.00
LK21C22	LK6171	C02701	Building Rent	-4,732.00
LK21C22	LK6171	C02701	Building Rent	-4,732.00
LK21C22	LK6171	C02701	Building Rent	-4,732.00
LK21C22	LK6171	C02701	Building Rent	-4,732.00
LK21C22	LK6171	C02701	Building Rent	-4,732.00
LK21C22	LK6171	C02701	Building Rent	-4,732.00
LK21C22	LK6171	C02701	Building Rent	-4,732.00
LK21C16	LK6174	C02814	Education - General Recoveries of Overpayments	-4,510.00
LK21C16	LK6174	C02814	Education - General Recoveries of Overpayments	-720.00
LK21C16	LK6177	C02814	Education - General Recoveries of Overpayments	-1,784.00
LK21C16	LK6180	C02814	Education - General Recoveries of Overpayments	-1,000.00
LK21C16	LK6180	C02814	Education - General Recoveries of Overpayments	-1,000.00
LK21C16	LK6180	C02814	Education - General Recoveries of Overpayments	-1,000.00
LK21C16	LK6180	C02814	Education - General Recoveries of Overpayments	-1,000.00
LK21C16	LK6181	C02814	Education - General Recoveries of Overpayments	-13,279.00
LK21C16	LK6181	C02814	Education - General Recoveries of Overpayments	-13,279.00
LK21C16	LK6181	C02814	Education - General Recoveries of Overpayments	-13,279.00
LK21C16	LK6181	C02814	Education - General Recoveries of Overpayments	-13,279.00
LK21C16	LK6181	C02814	Education - General Recoveries of Overpayments	-13,279.00
LK21C16	LK6181	C02814	Education - General Recoveries of Overpayments	-13,279.00

			of Overpayments	
LK21C16	LK6182	C02818	Education - Others	-195.00
LK21C16	LK6182	C02803	Fees Govt. Secondary(including Intermediate Classe	-75.00
LK21C16	LK6185	C02814	Education - General Recoveries of Overpayments	-2,630.00
LK21C16	LK6185	C02814	Education - General Recoveries of Overpayments	-15,289.00
LK21C17	LK6199	C02703	Recoveries of expenditure	-135.00
LK21C17	LK6200	C02703	Recoveries of expenditure	-135.00
LK21C16	LK6668	C02814	Education - General Recoveries of Overpayments	-1,100.00
LK21C16	LK6682	C02814	Education - General Recoveries of Overpayments	-27,612.00
LK21C16	LK6682	C02814	Education - General Recoveries of Overpayments	-3,477.00
LK21C16	LK6682	C02814	Education - General Recoveries of Overpayments	-3,615.00
LK21C16	LK6684	C02814	Education - General Recoveries of Overpayments	-644.00
LK21C16	LK6684	C02814	Education - General Recoveries of Overpayments	-644.00
Total				-22,073,495

Annex-6
Para 1.2.3.20

Detail of missing items

Sr. No.	Name of item	Quantity	Page No	Approximate Rate	Amount
1.	Tents	180	60	10,000	3,600,000
2.	Blankets	120	80	6,000	7,200,000
3.	Blankets	09	90	6,000	54,000
4.	Plastic mates	300	100	1,000	300,000
5.	Kitchen Sets	100	110	2,500	250,000
6.	Gas Cylinder	50	120	2,000	100,000
7.	Nets	100	130	500	50,000
8.	Jerry Can	165	140	500	82,500
9.	Generator 10KV	02	150	200,000	400,000
10.	Generator 5KV	02	155	80,000	160,000
11.	Dewatering Pump	02	02	20,000	40,000
12.	Buckets	50	170	200	1,000
13.	Hammer	06	180	100	600
Total					12,238,100

Annex-07
Para 1.2.3.23

Detail of equipments not supplied

S. No	Date of Supply Order	Name of Items	Quantity	Quantity not received	Unit price	Amounts
01	22-06-2018	Wooden Stool	19	19	1,600	30,400
02	15-06-2018	Wooden Bench	56	56	4,900	274,400
03	12-06-2018	Dry Clean Trolley	20	20	8,500	170,000
04	11-06-2018	Folding Screen	20	20	6,200	124,000
05	07-06-2018	Blanket	132	132	1,650	217,800
06	07-06-2018	Table Cover	240	150	900	135,000
07	07-06-2018	Mattress	258	58	4,380	254,040
08	07-06-2018	Office chair	220	137	2,500	342,500
09	5323 dt 28/06/2018	Portable Lamp AC/DC or Emergency Lamp AC/DC. Trisled RIMSA-Itlay	01	01	499,000	499,000
10	5317 dt 28/06/2018	Gynae Vccume Suction with Trolley Modle-MS-6700 Make Technology Korea	02	02	242,000	484,000
11	5249 dt 28/06/2018	Ultra Sound machine General Purpose with multiple probes & Thermal printer	01	01	1,445,000	1,445,000
12	5256 dt 28/06/2018	X-Ray Plant 500mA AC & Battery operated in built or external AVR Provided by Manufacturer. Version V Visaris Serbia	01	01	5,967,000	5,967,000
13	5250 dt 28/06/2018	Semi-Automated Chemistry Analyzer Biochem SA/High Technology inc USA	01	01	300,000	300,000
14	5250 dt 28/06/2018	Ambu Bag Peads	05	05	12,000	60,000
15	5250 dt	Ambu Bag Adult	05	05	12,000	60,000

	28/06/2018					
16	5250 dt	Nebulizer 408/D	10	10	11,000	110,000
	28/06/2018	ARI China				
					Total	10,473,140

Annex-8
Para 1.2.3.33

Detail of funds released without token sum

Cost Center	Detail Object Description	Budget Grant	Final Grant	Releases	Expenditure
LK6204	A03201-POSTAGE AND TELEGRAPH	0	1,000	1,000	1,000
LK6009	A03304-HOT AND COLD WEATHER CHARGES	0	5,000	5,000	5,000
LK6667	A03304-HOT AND COLD WEATHER CHARGES	0	10,000	10,000	1,000
LK6204	A03304-HOT AND COLD WEATHER CHARGES	0	5,000	5,000	5,000
LK6070	A03404-RENT FOR OTHER BUILDING	0	120,000	120,000	120,000
LK6065	A03603-REGISTRATION	0	70,000	70,000	12,913
LK6001	A03801-TRAINING – DOMESTIC	0	1,903,000	1,903,000	1,595,229
LK6183	A03801-TRAINING – DOMESTIC	0	959,000	959,000	894,453
LK6667	A03805-TRAVELLING ALLOWANCE	0	50,000	50,000	16,875
LK6685	A03805-TRAVELLING ALLOWANCE	0	20,000	20,000	20,000
LK6204	A03805-TRAVELLING ALLOWANCE	0	50,000	50,000	50,000
LK6183	A03806-TRANSPORTATION OF GOODS (GOVT.)	0	8,000	8,000	8,000
LK6189	A03806-TRANSPORTATION OF GOODS (GOVT.)	0	10,000	10,000	10,000
LK6195	A03806-TRANSPORTATION OF GOODS (GOVT.)	0	10,000	10,000	10,000
LK6199	A03806-TRANSPORTATION OF GOODS (GOVT.)	0	10,000	10,000	10,000
LK6096	A03808-CONVEYANCE	0	10,000	10,000	10,000

	CHARGES (GOVT.)				
LK6667	A03808-CONVEYANCE CHARGES (GOVT.)	0	5,000	5,000	5,000
LK6176	A03901-STATIONERY	0	5,000	5,000	5,000
LK6667	A03901-STATIONERY	0	20,000	20,000	20,000
LK6685	A03901-STATIONERY	0	5,000	5,000	5,000
LK6204	A03901-STATIONERY	0	20,000	20,000	20,000
LK6188	A03902-PRINTING AND PUBLICATION	0	50,000	50,000	49,950
LK6189	A03902-PRINTING AND PUBLICATION	0	50,000	50,000	49,950
LK6203	A03906-UNIFORMS AND PROTECTIVE CLOTHING	0	10,000	10,000	10,000
LK6218	A03907-ADVERTISING & PUBLICITY	0	50,000	50,000	50,000
LK6204	A03907-ADVERTISING & PUBLICITY	0	15,000	15,000	15,000
LK6103	A03970-OTHERS	0	5,000	5,000	5,000
LK6667	A03970-OTHERS	0	10,000	10,000	10,000
LK6685	A03970-OTHERS	0	5,000	5,000	5,000
LK6204	A03970-OTHERS	0	50,000	50,000	50,000
LK6682	A05216-FIN. ASSIS. TO THE FAMILIES OF G. SERV	0	800,000	800,000	800,000
LK6190	A05216-FIN. ASSIS. TO THE FAMILIES OF G. SERV	0	400,000	400,000	400,000
LK6221	A05216-FIN. ASSIS. TO THE FAMILIES OF G. SERV	0	600,000	600,000	600,000
LK6204	A09601-PLANT AND MACHINERY	0	100,000	100,000	99,999
LK6204	A09701-FURNITURE AND FIXTURES	0	100,000	100,000	99,999
LK6679	A13101-MACHINERY AND EQUIPMENT	0	5,000	5,000	5,000
LK6685	A13101-MACHINERY AND EQUIPMENT	0	5,000	5,000	5,000
LK6679	A13201-FURNITURE AND FIXTURE	0	5,000	5,000	5,000
LK6685	A13201-FURNITURE	0	5,000	5,000	5,000

	AND FIXTURE				
LK6203	A13201-FURNITURE AND FIXTURE	0	200,000	200,000	199,500
	Total	0	5,761,000	5,761,000	5,288,868

Annex-9

Para 1.2.3.36

Detail of overpayment of Health Professional Allowance

Sr. No.	Name of Officers	Personal No.	Period	HPA Drawn	HPA Admissible	Difference	Over-payment
1	SHUMILA SAMEEN, MEDICAL OFFICER	00709704	07/2017 to 06/2018	92,000	82,000	10,000	120,000
2	RASHEEDULLAH KHAN, MEDICAL OFFICER	00709289	07/2017 to 06/2018	92,000	82,000	10,000	120,000
3	MUHAMMAD YOUSAF, MEDICAL OFFICER	00397044	07/2017 to 06/2018	92,000	82,000	10,000	120,000
4	MAHBOOB UR RHAMAN, SENIOR MEDICAL OFFICER	00176612	07/2017 to 06/2018	92,000	82,000	10,000	120,000
5	RAFI ULLAH KHAN, SENIOR MEDICAL OFFICER	00313035	07/2017 to 06/2018	92,000	82,000	10,000	120,000
6	HUMAIRA TABASUM, WOMAN MEDICAL OFFICER	00313037	07/2017 to 06/2018	92,000	82,000	10,000	120,000
7	MUHAMMAD ISHFAQ, MEDICAL OFFICER	00830511	07/2017 to 06/2018	92,000	82,000	10,000	120,000
8	TARIQ SALEEM MARWAT, MEDICAL OFFICER	00312576	07/2017 to 06/2018	96,000	82,000	14,000	168,000
9	MUHAMMAD YOUSAF, MEDICAL OFFICER	00651943	07/2017 to 06/2018	96,000	82,000	14,000	168,000
11	MUHAMMAD IQBAL KHAN, DESIG: MEDICAL OFFICER	00294236	07/2017 to 06/2018	100,000	82,000	18,000	216,000
12	DR AZAD KHAN, DESIG: MEDICAL OFFICER	00709907	07/2017 to 06/2018	96,000	82,000	14,000	168,000
13	UMAR FAISAL, DESIG: MEDICAL	00806135	07/2017 to	96,000	82,000	14,000	168,000

	OFFICER		06/2018				
21	DR HAMIDULLAH KHAN WAZIR, DESIG: DENTAL SURGEON	00646939	07/2017 to 06/2018	140,000	100,000	40,000	480,000
22	DR MUHAMMAD FAROOQ KHAN, DESIG:MO	00730358	07/2017 to 06/2018	92,000	82,000	10,000	120,000
23	ISRAR ALI KHAN, DESIG: MEDICAL OFFICER	00758310	07/2017 to 06/2018	92000	82,000	10,000	120,000
24	IRFANULLAH MO	00776400	07/2017 to 06/2018	92,000	82,000	10,000	120,000
25	GHULAM FAROOQ, MO	00789681	07/2017 to 06/2018	92,000	82,000	10,000	120,000
26	AAMIR NAVED, Desig: MEDICAL OFFICER	00798502	07/2017 to 06/2018	92,000	82,000	10,000	120,000
27	SHABIR AHMAD, Desig: MEDICAL OFFICER	00798509	07/2017 to 06/2018	92,000	82,000	10,000	120,000
28	WAHAB AHMAD KHAN, Desig: MEDICAL OFFICER	00805741	07/2017 to 06/2018	92,000	82,000	10,000	120,000
29	GHULAM MUHAMMAD, Desig: MEDICAL OFFICER	00805753	07/2017 to 06/2018	100,000	82,000	18,000	216,000
30	TUFAIL AHMAD, Desig: MEDICAL OFFICER	00879550	07/2017 to 06/2018	92,000	82,000	10,000	120,000
31	AJMAL KHAN, Desig: GENERAL DUTY MEDICAL	50148284	07/2017 to 06/2018	92,000	82,000	10,000	120,000
32	MUJAHID KHAN, Desig: MEDICAL OFFICER	00342122	07/2017 to 06/2018	92,000	82,000	10,000	120,000
33	KHURSHID ANWAR, Desig: MEDICAL OFFICER	00720074	07/2017 to 06/2018	92,000	82,000	10,000	120,000
34	MATEEUULLAH KHAN, Desig: MEDICAL OFFICER	00734628	07/2017 to 06/2018	92,000	82,000	10,000	120,000

35	SHAHID IQBAL KHALIL, Desig: MEDICAL OFFICER	00842340	07/2017 to 06/2018	92,000	82,000	10,000	120,000
36	JAN HUSSAIN, Desig: MEDICAL OFFICER	00313048	07/2017 to 06/2018	92,000	82,000	10,000	120,000
37	ZUBAIDA KHANUM, Desig: MEDICAL OFFICER	30914697	07/2017 to 06/2018	92,000	82,000	10,000	120,000
38	SHAFQAT ULLAH, Desig: MEDICAL OFFICER	00842326	07/2017 to 06/2018	92,000	82,000	10,000	120,000
39	JAN HUSSAIN, Desig: MEDICAL OFFICER	00313048	07/2017 to 06/2018	92,000	82,000	10,000	120,000
						Total	4,464,000