



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT BAJAUR**

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AG	Accountant General
AIR	Audit and Inspection Report
APPM	Accounting Policies and Procedures Manual
BHUs	Basic Health Units
CMD	Chief Minister Directive
CPWA Code	Central Public Works Accounts Code
CTR	Central Treasury Rule
CVT	Capital Value Tax
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DCA	District Comptroller of Accounts
DEO	District Education Officer
DG	Director General
DHO	District Health Officer
DO	District Officer
DPR	Disabled Person Rehabilitation
E& SE	Elementary & Secondary Education
ECG	Electrocardiogram
EPI	Extended Program on Immunization
FP Register	Floating Point Register
FTR	Federal Treasury Rules
GFR	General Financial Rules
GHSS	Government Higher Secondary School
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Rules Authority
LCB	Local Council Board
LGA	Local Government Act
LGE & RDD	Local Government, Election & Rural Development Department
MCC	Medicine Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
OPD	Out Door Patient
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PTC	Parents Teachers Council

TAC	Tehsil Accounts Committee
TDR	Term Deposit Receipt
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TS	Technical Sanction
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 an audit of the accounts of receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on the audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development Department in District Bajaur for the financial year 2020-21. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted an audit during 2021-22 on a test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate legislative forum through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most cases the departments did not submit written replies till the finalization of this report. DAC meetings were also not convened despite reminders.

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 Districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Swat, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of seven Districts namely; Swat, Shangla, Dir Lower, Dir Upper, Chitral Lower, Chitral Upper and Bajaur.

This Directorate General has a human resource of 61 officers and staff with a total of 15250 man-days. The annual budget amounting to Rs 172.467 million was allocated to the office during FY 2021-22. The office is mandated to conduct regularity audit, financial attest audit, performance audit and special studies.

Local Governments of District Bajaur consist of three tiers, which perform their operations under Khyber Pakhtunkhwa Local Government Act, 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 08 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are 02 Tehsils administrations in district Bajaur. The third Tier-village and neighborhood Councils have AD LGE & RDD as their Principal Accounting Officer.

a. Scope of audit

This office is mandated to conduct audit of 71 formations working under - 4 No. of PAOs. Total expenditure and receipts of these formations were Rs.2,564.889 million and Rs.22.630 million respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 07 No. of formations of 04 No. of PAOs having a total expenditure of

Rs. 2,410.696 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 93.988 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 02 formations of 02 PAOs (02 TMAs) having a total receipt of Rs. 22.620 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipt is 100% of auditable receipt.

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

b. Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs 85.24 million was pointed out in this report. No recovery was affected till finalization of this reported.

c. Audit Methodology

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

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

d. Audit Impact

A recovery of Rs 85.24 million was pointed out by audit, however positive audit impact depends on the management willingness to implement internal control framework and the recommendations of audit.

e. Comments on Internal Control and Internal Audit department

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

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

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

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

Accounts were not submitted by TMAs concerned to DAO. No review was carried out of the performances.

TMAs did not follow the accounting procedure given in the APPM.

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

f. Key Audit Findings of the Report

- i. Non-compilation/consolidation of accounts of Local Governments- Rs.31.996 million¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors – Rs 79.788 million ²
- iii. Unverified payments on account of arrears of pay and allowances- Rs 105.785 million ³
- iv. HR/Employees related irregularities were noticed in 08 cases amounting to Rs 77.733 million. ⁴
- v. Procurement related irregularities were noticed in 08 cases amounting to Rs 212.66 million.⁵
- vi. Management of accounts with commercial banks related issue were noticed in 10 cases amounting to Rs 501.203 million.⁶
- vii. Value for money & Service delivery issues were noticed in 06 cases amounting to- Rs 122.16 million. ⁷

¹ Para no. 1.2.1

² Para no. 1.2.2

³ Para no. 1.2.3

⁴ Para no. 2.5.1.1 to 2.5.1.6, 3.5.1.1 & 3.5.1.2

⁵ Para no. 2.5.1.7 to 2.5.1.14

⁶ Para no. 2.5.1.15 to 2.5.1.20, 3.5.1.3, 3.5.1.4, 4.5.1.1 & 4.5.1.2

⁷ Para no. 2.5.2.1, 2.5.2.2, 3.5.2.1 to 3.5.2.3, 4.5.2.1 to 4.5.2.5

viii. Others, including cases of accidents, negligence etc. were noticed in 11 cases amounting to Rs 462.216 million.⁸

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

g. Recommendations

- i. TMA accounts need to be consolidated at DAO.
- ii. Action may be taken against those responsible for not producing record before audit.
- iii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iv. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.
- vi. The DAC meetings should be held more frequently.

⁸ Para no. 2.5.3.1 to 2.5.3.7, 3.5.3.1,3.5.3.2, 4.5.3.1 to 4.5.3.3

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

In compliance to the Notification of Local Government, Election and Rural Development Department issued on 4th September, 2019, councils of all tiers were stood dissolved on the culmination of their respective tenures on 29th August, 2019. The same notification authorized Deputy Commissioners, Tehsil/Town Municipal Officers and Assistant Directors LG&RDD to perform functions of respective Nazimeen as envisaged under Local Government Act 2013, till the instillation of newly elected local Governments. In the light of LGA 2013, District Bajaur is headed by Deputy Commissioner who is principal accounting officer of the budget grant allocated to 08 offices devolved at district level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is its principal accounting officer. Moreover, Assistant Director LGE&RDD is the principal accounting officer of the Village/Neighborhood Councils.

In District Bajaur, funds amounting to Rs 2,537.587 million were allocated to 71 formations working under 04 PAOs. Out of which, expenditure of Rs. 2,5.703 million was made resulting into saving of Rs. 52.631 million. Audit coverage relating to expenditure for the current audit year comprises 07 formations of 04 PAO having a total expenditure of Rs. 2,410.696 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 93.98% of auditable expenditure.

District Bajaur					
2020-21	Budget	Actual Expenditure/ Receipts	(Saving)/ Excess	Expenditure Audited	%age
Salary	2,391.74	2,381.55	10.19	2,410.696	93.988
Non-salary	205.848	146.938	58.91		
Developmental	40.00	36.40	3.60		
Total	2,637.587	2,564.889	72.698	2,410.696	93.988
Receipts	25.955	22.63	3.325	22.630	100.00

According to Section 36(3) of Local Government Act 2013 (amendment) Act, 2019, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Bajaur did not reflect Rs. 18.443 million into the consolidated financial statement of Local Government Bajaur.

District Government, Bajaur was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government (amendment) Act, 2019. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council/administrator for District Government, Bajaur as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, the Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Bajaur with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Funds to the tune of Rs.1672.577 million were provided to elementary & secondary education headed by District Officer. Expenditure of Rs.1672.494 million was incurred, out of which expenditure of Rs 250.874 million was audited, thus 15% of expenditure was audited.

Statistics show that there are 250 primary, 35 middle, 06 higher secondary and 32 high schools including 02 model school in District Bajaur. The estimated

Teacher Student Ratio is 1:46 at primary, 1:69 at middle, 1:30 at secondary and 1:27 at the level of higher secondary schools. District Bajaur literacy rate is 34.11% the Gross Enrollment Rate (GER) is 55%, and the Net Enrollment Rate (NER) is 42% at the primary level. On budgetary front, District Education office, Bajaur succeeded in spending 92% of District ADP and 97.6% of non-salary budgets.

District Education Offices in Bajaur enrolled of 50000 Boys and 37,915 Girls students were enrolled in Government schools. Annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 81% & 69% respectively. Furthermore, 64% schools in district Bajaur were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were only 31.77% against the assigned targets.

Health

Health is another important sector of District Bajaur, devolved at district level. Funds to the tune of Rs.415.121 million were provided to health department headed by District Officer Health. Expenditure of Rs. 432.768 million was incurred. Health department Bajaur consist of 68 health facilities spread across the district, among which 10 are urban while the rest are rural based. Their further break-up is 27 BHUs, 32 CDs, 6 MCHs, 4 type Ds and 1 RHC with the total catchment area population of approximately 274,651 as per survey carried out by Health department in 2020.

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

On mother and child health care front, 3,650 babies were born with 1596 and 2048 in primary and secondary health facilities respectively. Out of them, 03 infant maternal deaths were recorded. Lab investigations and diagnostic facilities

were also fully utilized as 7215 lab tests, 1705 X-rays/ 64 ultrasounds and 81 ECGs were done in primary and secondary health facilities in district Bajaur. Figures of immunization from EPI register were also both very impressive as 3789 pregnant women received TT-3 vaccines, 2488 kids under 12 months received full immunization, 2595 children under 12 months received 1st measles vaccines and 2998 kids under 12 received 3rd pentavalent vaccine. 1302 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health facilities were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

Social Welfare

In the social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts, and special persons.

Panagah(s) were established under Ehsaas Program of the Federal Government, in order to provide valued but temporary/overnight stay with two-time meals to the needy individuals seeking bed and breakfast in pursuit of employment. Panagah(s) were established in major cities/Divisional Districts based on need assessment in 1st phase. However, panagah services were not existed in District Bajaur.

There is no Dar-ul-Kafala for beggars and no centre for rehabilitation of drug addict people was established. However, keeping in view the spread of drug use and incidence of poverty, more resources are required to be diverted to this sector.

Municipal Services

Town Municipal Administrations, Bajaur were newly established with grant of Rs. 97.788 million in the year 2020-21. Tehsil Municipal Administrations, District Bajaur did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, the Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Bajaur with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.

1.2 AUDIT PARAS

1.2.1 Non-compilation/consolidation of Accounts of Local Governments – Rs. 31.996 million

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

During certification audit of the accounts of the DAO Bajaur for the financial year 2020-21, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the Government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts of Rs 15.998 million and expenditure of Rs. 15.998 million respectively, of the TMAs are not reflected in accounts.

Due to non-consolidation of accounts of TMAs, the financial statements of local government remained incomplete which led to disclaimer of audit opinion.

As per decision of DAC meeting held in September 2021, Para stands till correction of these omissions.

Audit recommends that necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

1.2.2 Unauthorized payments to DDOs instead of crossed cheques to vendors – Rs 79.788 million

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

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

District Accounts Officer Bajaur, paid Rs 79,788,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

The lapse occurred due to weak internal control, which resulted in unauthorized payments to DDOs.

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

1.2.3 Unverified payments on account of arrears of pay and allowances- Rs 105.785 million

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

During certification Audit of DAO Bajaur for the year 2020-21, while analyzing HR data it was noticed that arrears of pay and allowances of Rs 105,785,000 was paid; however, local office could not produce supporting documents for verification to audit.

The lapse occurred due to weak internal controls, which resulted in unverified payments.

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

CHAPTER-2

District Government Bajaur

2.1 Introduction

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

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

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

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

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

Audit Profile of the District Government Bajaur

(Rs in million)

S. No	Description	Total Nos	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	10	4	2,343.48	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

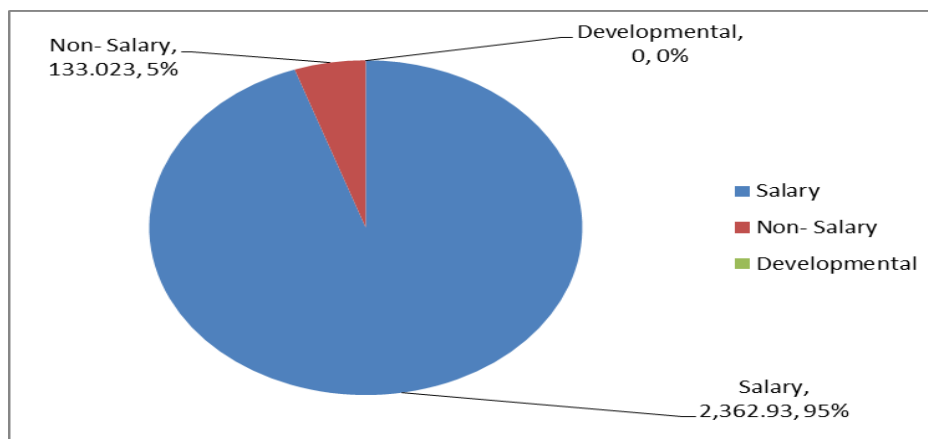
(Rs in million)

District Government Bajaur				
2020-21	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	2,356.646	2,362.934	6.29	0.266%
Non- Salary	133.515	133.023	(0.492)	1.369%
Developmental	0	0	0	0
Total	2,490.161	2,495.957	5.796	0.232%
Receipts	0	0	0	0

The excess of Rs 5.796 million indicates inefficiency in the capacity of Local Government Departments to utilize excess amount over allocated budget.

EXPENDITURE 2020-21

(Rs in million)



2.3 Classified Summary of Audit observations

Audit observations amounting to Rs. 1,218.002 million were raised as a result of this audit. This amount also included recoverable of Rs 39.341 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

Sr. No.	Classification	Amount
1	Irregularities	
A	HR/Employees related irregularities	70.663
B	Procurement related irregularities	212.66
C	Management of Accounts with commercial bank	451.324
2	Value for money and service delivery issues	39.341
3	Others, including cases of accidents, negligence etc.	444.014
Total		1,218.002

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

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

Sr. No.	Audit Year	ZAC meeting
1.	2020-21	Not convened

2.5 AUDIT PARAS

2.5.1 Irregularities

A. HR/Employees related irregularities

2.5.1.1 Irregular and un-authorized drawl and payment of salaries - Rs 4.38 million

According to Para 04 of the Economy/Austerity Measures for the financial year 2018-19, circulated vide Government of Khyber Pakhtunkhwa Finance Department Letter No. BO-I/FD/5-8/2018-19/Austerity Measures dated Peshawar the 29.10.2018, no appointment of contingent paid/fixed pay staff shall be made during the course of the financial year 2018-19.

According to LCB letter no. AO/LCB/General/2015 dated 14/12/15, Appointment ate restricted banned on contract basis.

Deputy Commissioner Bajaur incurred an expenditure of Rs 4,380,000 on account of payment to contingent paid staff on account of salaries without approval of the finance department during the financial year 2020-21. Audit holds that the expenditure incurred was irregular and un-authorized in violation of government instructions/orders.

Irregularity occurred due to violation of rules/orders which resulted in loss to the Government.

When pointed out in July, 2021, the management stated that the above contingent paid staff will be removed from their post immediately. Reply of the department was not convincing as no documentary evidence was produced to audit till finalization of this audit report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests implementation of government rules/orders.

(AIR Para No.07)

2.5.1.2 Unjustified payment on account of provision of support to high performance schools of -Rs 1.995 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 either on his part or on the part of his subordinate staff.

During audit of the accounts record of office of the District Education Officer Bajaur for the financial year 2020-21, it was noticed that an amount of Rs 1,995,000 was shown disbursed on account of “provision of support to high performance school in Bajaur”. Whereas, neither the whereabouts of the amount was shown nor any actual payee receipts/acknowledgement was available on record. Furthermore, no policy, criteria for selection of high-performance schools and list of payee were available on record. Hence possibility of misappropriation could not be ruled out.

Unjustified payment occurred due to weak financial control, which resulted in loss to the Government.

When pointed out in august 2021, management stated that all relevant/supporting documents regarding above will be produce later on. Reply is not convincing as no record was produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

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

(AIR Para No.19)

2.5.1.3 Un-authorized payment through DDO - Rs 28.488 million

According to Para 4.2.9.9 of Accounting Policies and Procedure Manual, the Cheque payments should be released to the payee or personally collected by

the payee or his authorized agent. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department.

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

During audit of the accounts of District Education Officer Bajaur for the financial year 2020-21, it was observed that Rs 28,488,433 was drawn from treasury on account of pay and allowances of staff and non-salary through DDO instead vendors. Furthermore, the same amount had shown disbursed in cash in violation of above rules and order. (Detail at Annexure-1)

Unauthorized cash payment through DDO occurred due to weak internal controls, which resulted in unauthentic payments.

When pointed out in august 2021, management stated that this practice will be minimized in future. Reply is not convincing as no action was taken till finalization of this report

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

The matter should be investigated and responsibility be fixed on person at fault.

AIR Para # 01(2020-21)

2.5.1.4 Un-authentic payments to PTCs accounts –Rs 21.800 million

Para 279 of GFR prohibits the drawl of money government treasury in anticipation of the work done.

District Education Officer Bajaur drew and transferred Rs 21,800,000 to PTC accounts for hiring teachers on need basis during 2020-21, but no progress regarding hiring process was intimated by the concerned schools to DEO office and further disbursement from PTCs accounts also not confirm, resulting blockage of government fund which deprived students of basic education facilities. Furthermore, the following record was not available at local office:-

- Teacher's applications
- Qualification documents
- UC Certificates
- PTC's bank accounts for which demands were made

Audit observed that unauthentic transfer of fund occurred due to weak financial controls, which resulted blockage of Government fund.

When pointed out in august 2021, management stated that hired teacher from PTC fund and all relevant documents will be produce for Audit later on. Reply is not convincing as no record was produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

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

(AIR Para No.12)

2.5.1.5 Unauthorized payment of pay and allowance through DDO - Rs 2.468 million

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

During audit of the accounts of District Education Officer Bajaur for the financial year 2020-21 it was observed that Rs 2,467,990 was drawn from treasury on account of pay and allowances through DDO in lump sum and disbursed in cash instead of direct credit to the bank accounts of the employees.

Unauthorized cash payment through DDO occurred due to weak internal control which resulted in unauthentic payments.

When pointed out in august 2021, management stated that the salary will be transferred to banks. Reply is not convincing as no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

The matter should be investigated and responsibility be fixed on person at fault.

(AIR Para No.25)

2.5.1.6 Irregular drawl of Pay and Allowances through DDO instead of banks accounts –Rs 11.532 million

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

District Health Officer Bajaur withdrew Rs 11,532,000 through DDO instead of payments through banks account of pay & allowances during the financial year 2020-21 in violation of government rule/instructions. Details are as under:-

Name of Project	Amount (Rs)
Mobile Hospital Programme in FATA (Phase-III)	3,972,000
Strengthening of EPI Programme FATA (Revised)	7,560,000
Total	11,532,000

Audit held that cash payment of pay & allowances was irregular which caused non-compliance of Government orders.

When pointed out in July 2021, the management stated that due to non opening of bank accounts salaries were given in cash. Reply of the management was not convincing.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends implementation of government rules

(AIR Para No.04)

B. Procurement related irregularities

2.5.1.7 Irregular expenditure on account of purchase of Plant & Machinery & Furniture - Rs 1.650 million

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

District Health Officer Bajaur had incurred expenditure of Rs 1,100,000 on purchase of plant & machinery and Rs. 550,000 on purchased of furniture during the financial year 2020-21. Audit observed the following irregularities:

1. Equipments were purchased without obtaining the demand and actual requirements from the concerned.

2. Payment was made but neither Inspection Committee was constituted nor was Inspection of the supplied items carried out by the local office.
3. Neither physical verification from the Competent Authority was carried out nor the competent authority properly signed the stock register.

The lapses occurred due to weak internal control

When pointed out in July 2021, the management stated that all purchases were made below one lac. Reply of the management was not convincing.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends implementation of government rules.

(AIR Para No.02)

2.5.1.8 Non-reporting of clinical efficacy of medicines worth – Rs.4.949 million

According to Para H of the Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 4333-4450/DDC/DGHIS dated 27.10.2020, the purchasing entity shall submit quarterly reports regarding the clinical efficacy of the MCC approved brands of medicines, surgical disposables etc used at their ends. In case of failure, disciplinary action may be initiated against the incharge of purchasing entity.

District Health Officer Bajaur had purchased medicines amounting to Rs 4,949,248 from various suppliers and issued to various health facilities in the district during financial year 2020-21. However, the clinical efficacy reports of the medicines were not submitted to the quarter concerned which was contrary to the above instructions of health department.

Non-reporting of clinical efficacy occurred due to weak internal controls, which caused non-compliance of Government orders.

When pointed out in July 2021, the management stated that clinical efficacy report will be obtained from the doctors and will be submitted to the audit with detail reply. No progress was shown to audit till finalization of this audit report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends that clinical efficacy of medicines must be performed and reported to the higher authorities as required under the rules.

(AIR Para No.07)

2.5.1.9 Irregular expenditure on accounts of purchases under various object heads – Rs. 7.752 million

According to rule 9 read with rule 12 (1) Procurement Rules, of KPPRA 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the KPPRA'S website in the manner and format specified by regulation by the PPRA'S from time to time.

According to Delegation of Financial Power 2018 Khyber Pakhtunkhwa, Rs 100 is allowed for light Refreshment and 500 for meeting prolonged office hour.

According to Rule-1 Chapter-II of PPR 2014, save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand).

According to para 7 of the delegation of power 2001 All expenditure be carried out through Competitive bidding /tender in print or electronic media (Web Site) for expenditure above Rs 100000and on the basis of three quotation

During audit of accounts record of Deputy Commissioner Bajaur for the financial year 2020-21, it was observed that amounting to Rs.7,751,858 had incurred on account of purchase of various items as per detail given below: -

S.No	Object Head	Detail of Items	Amount (Rs)
1	A09601	Plant & Machinery	1,757,400
2	A09701	Purchase of Furniture	1,835,700
3	A03901	Purchase of Stationery	4,158,758
Total			7,751,858

The following shortcomings were noticed:

1. Assets were purchased without obtaining the demand and actual requirements from the concerned.
2. The purchase order was split up to avoid tendering process resulted in uneconomic rates and loss to government in violation of KPPRA
3. Physical verification of all stores was not conducted; verification of stores was not done which might lead to misappropriation of public assets.

Irregularity occurred due to weak financial and administrative controls, which may lead to wastage and misappropriation of public assets.

When pointed out in July, 2021, the management stated that all purchases were made during the financial year and all bills were below 100,000. Thus, purchases were made through quotations. Reply of the department was not convincing.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends implementation of government rules.

(AIR Para No.04)

2.5.1.10 Unauthentic expenditure on account of supply to books - Rs103.00 million

Rule 174 of CTR Vol-I states, that all payment must be supported with acknowledgement.

District Education Officer Bajaur showed transferred Rs. 103,000,000 to text book board Peshawar for supply of books for schools. During scrutiny of record of local office, the following discrepancies were observed;

1. No supply order and agreement with Text Book Board Peshawar was available.
2. No record regarding payment to the text book board was available.
3. No record of delivery and distribution of books were available.
4. No stock register was maintained.
5. No acknowledgment of school's were available

Unauthentic expenditure occurred due to lack of internal and administrative controls which compromised the transparency in the utilization of funds.

When pointed out in august 2021, management stated that all relevant record will be collected and provided for audit. Reply is not convincing as no record was produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation in the matter, besides streamlining the utilization of government funds.

(AIR Para No.20)

2.5.1.11 Un-disbursement of pay & allowances -Rs 1.387 million

According to directorate of Elementary and secondary education KP Peshawar letter no 1849-65 F.No /DD(P&D)/proscribed organizations dated 16.04.2021, the disbursement of salary of teaching, non-teaching staff and administrative expenses should be paid through cross cheques under the project mainstreaming of proscribed organization in KP.

During audit of the accounts record of office of the District Education Officer Bajaur for the financial year 2020-21, it was noticed that an amount of Rs 1,387,860 was shown paid on account of “strengthening of deeni madaris phase III”. However, payees bank account numbers, cross cheque issued to the concerned staff and final disbursement was not available in the local office record. Hence, payment remained un-disbursed.

Unverified payment occurred due to weak financial control, which resulted in loss to the Government.

When pointed out in august 2021, management stated that relevant record regarding above will be provided later on. Reply is not convincing as no record was produced till finalization of this report

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

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

(AIR Para No.18)

2.5.1.12 Irregular purchase of furniture and IT equipment without adopting open tender system -Rs 2.420 million

According to KPPRA Procurement rules 2014, all purchases above Rs.100,000 shall be undertaken through open tendering. Such procurements shall be advertised in print media, appearing in at least in one National English and one

Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or KPPRA's website.

District Education Officer Bajaur during financial year 2020-21 irregularly incurred expenditure of Rs 2,420,100 on account purchases of furniture and IT Equipments without adopting open tender system to achieve economical rates instead the expenditure was incurred through quotations. Furthermore, stock entries of above-mentioned items were also not available on record.

Fund Center	Detail Object Description	Expenditure
BJ6013 - DEO Primary	A09701-FURNITURE AND	215,600
BJ6014 – Admin male	A09701-FURNITURE AND	450,000
BJ6014 - Admin male	A09203-I.T. EQUIPMENT	1,754,500
Total		2,420,100

Audit observed that irregularity occurred due to weak financial controls, which resulted in violation of KPPRA Rules and uneconomic purchases.

When pointed out in august 2021, management stated that documents will be produced later on for your perusal. Reply is not convincing as no record was produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation for fixing of responsibility and action against the person(s) at fault.

(AIR Para No.3)

2.5.1.13 Non supply of furniture and science equipments worth - Rs89.800 million

According to agreement between DEO Bajaur and supplier of furniture and science equipments, the payment will be made after the completion of supply and distribution will be made after inspection of the items purchased.

According to KPPRA Procurement rules 2014, all purchases above Rs 100,000 shall be undertaken through open tendering. Such procurements shall be advertised in print media, appearing in at least in one National English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or KPPRA's website.

District Education Officer Bajaur purchased furniture and science equipments for Rs 89,800,000 during 2020-21 for various schools in the district. Audit could not authenticate the supply and tender process due to the following reasons:

1. No delivery challan was available.
2. Stock register was not maintained
3. No inspection was carried out by inspection committee
4. No supply completion report was available
5. No demand list was available
6. Payment of Rs 72,610,295 was not confirmed as no cheque/bank record was available.

Furthermore, the purchase held irregular due to non-approval of bidding documents, specification as per bidding documents and non-availability of minutes of purchase committee, recommendation of technical/financial committee, non-responsive bidders and complete supply orders.

Non supply and irregular purchases of equipments occurred due to weak internal controls which resulted in risk of misappropriation and loss to Government.

When pointed out in august 2021, management stated that supply of the remaining furniture & IT equipments will be soon completed and all relevant documents will be produced to audit. Reply is not convincing as the above relevant documents were not produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests immediate supply of equipments besides action against person(s) at fault.

(AIR Para No.10)

2.5.1.14 Irregular purchase under the object “others” without adopting open tender system -Rs 1.702 million

According to KPPRA Procurement rules 2014, all purchases above Rs 100,000 shall be undertaken through open tendering. Such procurements shall be advertised in print media, appearing in at least in one National English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or PPRA’s website.

District Education Officer Bajaur during financial year 2020-21 irregularly incurred expenditure of Rs 1,702,240 under the head “AO3979 others” on account purchases of different items without adopting open tender system to achieve economical rates instead the expenditure was incurred through quotations. Furthermore, stock entries of above-mentioned items were also not available on record.

(Rs)

Fund Center	Detail Object Description	Expenditure
BJ6013 - DEO Primary	A03970-Others	848,100
BJ6014 - Male Admin	A03970-Others	720,500
BJ6058 -Middle schools	A03970-Others	133,640
Total		1,702,240

Audit observed that the irregularity occurred due to weak financial control which resulted in violation of KPPRA Rules and uneconomic purchases.

When pointed out in august 2021, management stated that these are petty expense. Reply is not convincing as purchases were above the limit.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation for fixing of responsibility and action against the person(s) at fault.

(AIR No.8)

C. Management of accounts with commercial bank

2.5.1.15 Loss due to placement of public funds in current bank account – Rs 4.762 million

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10th February 2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/Semi- Autonomous Bodies/Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

District Education Officer Bajaur placed public funds in current designated bank account during financial year 2020-21. A handsome amount was available in the account on 31st December 2020 and 30th June 2021 without profit. Profit of Rs 4,762,602 could be earned during the year, however the same was not done, which caused loss to government. Detail is as under:

(Rs.)

Name of Bank	Account No	Available Balance on	Profit rate	Profit for 6 months
NBP	4097465600	31 st December 2020= 70,893,205	5.50%	3,899,126
		30 th June 2021= 15,699,566	5.50%	863,476
Total				4,762,602

Non conversion of account into PLS mode occurred due to weak internal controls, which resulted in loss to government.

When pointed out in august 2021, management stated that bank account will be converted to PLS account. Reply is not convincing as no action was taken till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility for the loss sustained by the Government besides immediate conversion of current account into PLS mode.

(AIR Para No.5)

2.5.1.16 Unverified transfer from bank account - Rs 274.362 million

Rule 174 of CTR Vol-I states, that all payment must be supported with acknowledgement.

District Education Officer Bajaur transferred Rs 274,362,180 from designated bank account No. 4097465600 but record i.e. vouchers, cashbook and list of payees were not available on record. (Detail at Annexure-2)

The Irregularity occurred due to lack of internal controls and coordination which caused in unverified transferred of funds.

When pointed out in august 2021, management stated that record will be provided later on. Reply is not convincing as no action was taken till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests probe into the matter and action against the person(s) at fault.

(AIR Para No.24)

2.5.1.17 Blockage of government fund – Rs 1.650 million

According to Treasury Rule 290, no money shall be withdrawn 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.

During audit of the accounts record of District Education Officer Bajaur for the financial year 2020-21, it was noticed that government funds amounting to Rs 1,650,000 received for IT labs, but the amount was drawn through DDO and kept in the designated bank account which remained unutilized till June 2021.

Audit observed that blockage of government funds occurred due to weak internal control, which resulted in violation of budget rules and depriving students of the district from provision of quality education.

When pointed out in august 2021, management stated that will be disbursed soon. Reply is not convincing as the amount laying in the designated bank account till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing of responsibility on the person at fault.

(AIR Para No.11)

2.5.1.18 Unauthentic/doubtful deposits in bank account-Rs 61.045 million

According to Treasury Rule 290 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.

During audit of the office of District Education Officer Bajaur for the financial year 2020-21 it was observed that an amount of Rs 61,045,223 was credited in the designated Bank A/C No.4097465600 (detail at Annexure-3). However, record relating the source of fund, object, cash books and its disbursement was not available on record of the local office. Hence, deposits and disbursements remained unauthentic and require justification.

Unknown balance in bank account was due to weak financial controls, which resulted in blockage of Government money.

When pointed out in august 2021, management stated that relevant record will be produced later on for justification. Reply is not convincing as no justification was produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation and clarification in the matter.

(AIR Para No.4)

2.5.1.19 Loss to Government due to Non conversion of current bank account into PLS mode – Rs.41.223 million

Finance department letter No. 2/3(F/L) FD 20017-18/Vol. ix dated Peshawar the 10th February 2014 provides that the Finance Department has from time to time allowed/sanctioned Bank accounts in commercial Bank for various Departments/ Autonomous Bodies/Corporations in KP for particular and specific purposes. Now it has been decided that such accounts may be converted to PLS mode and the profit so earned be deposited in Govt. Treasury under relevant head and not later than a week when declared by the concerned bank.

Deputy Commissioner Bajaur operating current Account for transfer of cash from treasury to DDO account instead of PLS mode resulted in violation of Government's instructions and loss to Government.

				(Rs)
S/No.	Account No. Bank	Account title	Amount as on 30.06.21	
1	4097454934 NBP- Khar Branch Bajaur	DC Bajaur	41,223,509	

The irregularity occurred due to weak internal control.

When pointed out in July, 2021, the management stated that letter will be sent to manager NBP for conversion of accounts into PLS. No progress was shown to audit till finalization of this audit report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends transfer of funds to PLS mode.

(AIR Para No.06)

2.5.1.20 Unauthorized/unverified cash payments from designated bank account - Rs 68.282 million

According to Para 4.2.9.9 of Accounting Policies and Procedure Manual, the Cheque payments should be released to the payee or personally collected by the payee or his authorized agent. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department.

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

During audit of the accounts of District Education Officer Bajaur for the financial year 2020-21 it was observed that Rs 68,282,518 was drawn in cash from designated bank account No. 4097465600 but no actual payee receipts and

detail of disbursed amount was available nor any cash book was maintained, due to which the amount remained unverified. (Detail at Annexure-4)

Unauthorized cash payment from bank account occurred due to weak internal control which resulted in unauthentic payments.

When pointed out in august 2021, management stated that this practice made by this office will be minimize in future. Reply is not convincing as no justification was produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

The matter should be investigated and responsibility be fixed on person at fault.

(AIR Para No.14)

2.5.2 Value for money and service delivery issues

2.5.2.1 Non deduction of Income Tax and Sales Tax-Rs 35.686 million

According to section 153(1)(c) Income Tax 2001, 10% Income Tax shall be deducted on execution of works contract (non-filer).

According to section 153(1)(a) Income Tax 2001, Income Tax @ 7.5% shall be deducted on supply of goods (non-filer) and according to section 3 of Sales Tax Act 1990, Sales Tax @ 17% shall be deducted on supply of goods.

District Education Officer Bajaur spent Rs 307,948,525 under the head “Cost of early childhood education, Additional class rooms, furniture and science equipments during financial year 2020-21, however, government taxes for Rs 35,686,133 (Income Tax Rs 20,398,284 and Sale Tax Rs 15,287,849) was not deducted. As detailed below:

(Rs)			
Head of accounts	Amount	Income tax 4.5% & 7.5	Sales tax 17%
Cost of early childhood education	3,620,000	271,500	0
Additional class rooms	214,400,000	16,080,000	0
Furniture	20,605,020	927,226	3,502,853
-do-	3,052,980	137,384	519,007
-do-	450,000	20,250	76,500
-do-	11,257,000	506,565	1,913,690
-do-	215,600	9,702	36,652
-do-	11,397,925	512,907	1,937,647
-do-	3,150,000	141,750	535,500
Science equipments	18,319,249	824,366	3,114,272
-do-	21,480,751	966,634	3,651,728
Total	307,948,525	20,398,284	15,287,849
G. Total			35,686,133

Non deduction and non-deposit of Income Tax and Sales Tax was due to lack of knowledge of tax law and managerial controls which resulted in loss to Government.

When pointed out in august 2021, management stated that district Bajaur included in exempted tax area. Reply is not convincing as no documentary evidences produced in support of reply.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests deduction and depositing of Income Tax and Sales Tax into the Government treasury or produce evidence that tax has been deducted on the execution of the development schemes.

(AIR Para No.2)

2.5.2.2 Non-deposit of provincial taxes on acquisition of land-Rs 3.655 million

Para 28 of GFR Vol.-I states that no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Deputy Commissioner Bajaur received Rs. 70,000,000/- from various department for acquiring of land during the financial year 2020-21. An amount of Rs. 66,345,000/- was disbursed among the land owners and Rs. 3,655,000 was kept for provincial taxes, which was not deposited into government treasury.

Non-deposit of provincial taxes occurred due to weak financial control which resulted in loss to Government.

When pointed out in July, 2021, the management stated that the amount will be deposited after clarification from board of revenue Peshawar. No progress was shown to audit till finalization of this audit report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests immediate deposit of provincial taxes into the Government treasury.

(AIR Para No.16)

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Unauthentic expenditure on account of POL -Rs 1.280 million

According to Rule 12 (i) of Khyber Pakhtunkhwa, Staff Vehicles (Use and Maintenance) Rules 1997, there shall be maintained, in respect of every Government vehicle, a log books in Form “A” wherein shall be entered the journeys performed by a Government vehicle.

District Health Officer Bajaur had incurred Rs 1,280,000 on account of POL during financial year 2020-21 but the log book was not maintained by the local office, due to which authenticity of expenditure remained unverified. Hence, payment on account of POL was un-authorized/irregular.

Un-authorized/irregular expenditure occurred due to lack of internal control which resulted in violation of rules.

When pointed out in July, 2021, the management stated that log books will be provided. No log books were produced to audit till finalization of this audit report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends implementation of government rules.

(AIR Para No.09)

2.5.3.2 Unverified expenditures of PTC fund- Rs 214.400 million

According to PTC guidelines, PTC shall maintain complete record of receipts and payments and shall also submit copies thereof to the DEO concerned at the closer of financial year.

District Education Officer Bajaur transferred Rs 214,400,000 to various schools on account of additional Class Room during financial year 2020-21. However, administrative inspection of the utilization of fund was not carried out by the officers/committee concerned. Moreover, accounts record i.e. vouchers; cashbook and list of schools/PTCs account for which demand was made were not available on record.

The Irregularity occurred due to lack of internal controls and coordination which caused in unverified utilization of funds.

When pointed out in august 2021, management stated that PTC fund for additional class rooms released by this and relevant record will be collected from all concerned. Reply is not convincing as no record was produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests probe into the matter and action against the person(s) at fault.

(AIR Para No.15)

2.5.3.3 Unjustified expenditure on account of transportation – Rs3.149 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 either on his part or on the part of his subordinate staff.

During audit of the accounts record of the office of District Education Officer Bajaur for the financial year 2020-21 it was noticed that an expenditure of Rs 3,149,000 was shown incurred on account of transportation of Books. Transactions were recorded from Peshawar to Bajaur and inter district, but no

record of schools, vehicles, and book delivery was shown. Payment mode also not confirmed. Thus, the expenditure held unjustified and possibility of misappropriation could not be ruled out.

Unjustified expenditure occurred due to weak financial control, which resulted in misappropriation and loss to the government.

When pointed out in August 2021, management stated that all relevant documents will be produced later on. Reply is not convincing as no record was produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery and deposit of the amount in government treasury.

(AIR Para No.13)

2.5.3.4 Unauthentic payment of financial assistance Rs 9.200 million

According to Para 4.2.9.9 of Accounting Policies and Procedure Manual, the Cheque payments should be released to the payee or personally collected by the payee or his authorized agent. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department.

Rule 174 of CTR Vol-I states, that all payment must be supported with acknowledgement.

District Education Officer Bajaur shows payment Rs 9,200,000 on account of financial assistance during 2020-21. Audit observed that supporting documents i.e. death certificate and service statement and list of legal heirs were not available on record. Furthermore, disbursement was doubtful as no record like crossed cheques to Vender/Payees Accounts and actual payee receipts also not available on record.

(Rs)		
Fund Center	Detail Object Description	Actual Expenditure
BJ6013 - DEO Primary	A05216-Fin. Assistance	9,200,000

Irregularity occurred due to lack of financial controls which resulted in violation of rules.

When pointed out in August 2021, management stated that as per your instruction actual pay receipt will be maintained in future. Reply is not convincing as no APRs were produced till finalization of this report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends production of acknowledgement of the concerned.

(AIR Para No.6)

2.5.3.5 Non-disbursement Land Acquisition fund– Rs 178.235 million

Para 23 of the General Financial Rules Volume I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Deputy Commissioner Bajaur failed to disburse Rs 178,234,844 among land affectees of Mohmand Dam project. The amount was required to be disbursed among land owners of Dam project.

Audit observed that irregularity was occurred due to weak financial control, which resulted in non-disbursement of fund.

When pointed out in July, 2021, the management stated that amount will be disbursed after fulfillment of codal formalities. No progress was shown till finalization of this audit report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate disbursement of money among land owners.

(AIR Para No.15)

2.5.3.6 Non maintenance of Assets and Liability record –Rs 12.470 million

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

During the audit of the Deputy Commissioner Bajaur for the financial year 2020-21, it was noticed that Rs 12,470,390 were spent out of District Account-IV on procurement of fixed assets during 2020-21. However, record of Assets and Liabilities of the District Government Bajaur was not maintained by the District Administration as required under the rules.

Non maintenance of Assets and Liability record occurred due weak administrative controls and taking less interest in safeguarding precious public assets by Deputy Commissioner Bajaur.

When pointed out in July, 2021, the management stated that record will be obtained from devolved departments regarding assets and will be shown to audit. No progress was shown to audit till finalization of this audit report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests implementation of government rules.

(AIR Para No.01)

2.5.3.7 Irregular expenditure on account of POL and repair of vehicles – Rs 25.280 million

According to Rule 22 of Government of Khyber Pakhtunkhwa Transport Rules 1964 and Transport Policy 2005, Logbook in respect of every official vehicle should be maintained and entries of POL and repair of vehicle should be made in the logbook and attested by allottee of vehicle.

Deputy Commissioner Bajaur incurred expenditure of Rs 20,255,981 and Rs 5,023,640 on account of POL charges and repair of vehicles respectively during 2020-21. However, log books in respect of vehicles were not maintained in violation of government rules.

Non maintenance of logbook and unauthorized withdrawal occurred due to noncompliance.

When pointed out in July, 2021, the management stated that all log books were maintained, will obtain from field offices and will be shown to the audit. No record was produced to audit till finalization of this audit report.

Request for convening DAC meeting was made in September 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends maintenance of log books.

(AIR Para No.08)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District Bajaur has two tehsils i.e. Khar & Nawagai. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

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

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

Audit profile of TMAs of District Bajaur

(Rs. in million)

Sr. No	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Formations	02	02	24.346	22.630

3.2 Comments on Budget and Accounts (Variance Analysis)

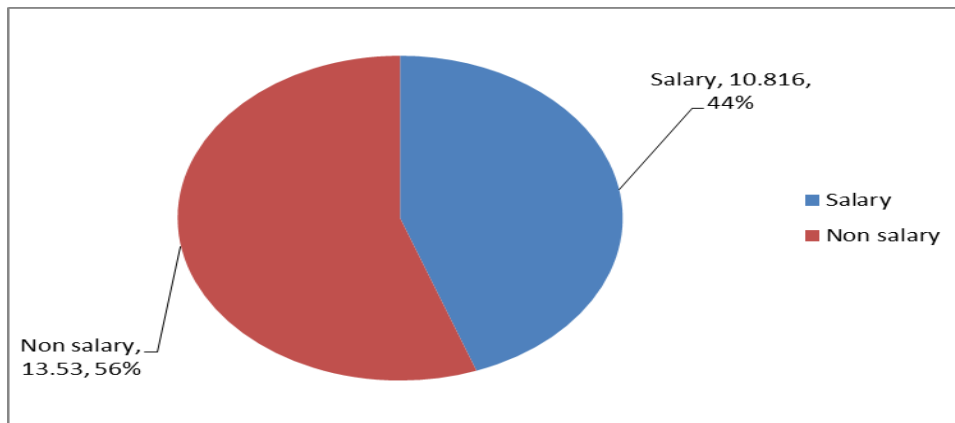
(Rs in million)

TMAs				
2020-21	Budget	Actual Expenditure/Receipts	(Saving)/Excess	%age
Salary	26.853	10.816	16.037	59.721
Non salary	70.935	13.530	57.405	80.926
Total	97.788	24.346	73.442	75.101
Receipts	25.955	22.630	3.325	12.81

The savings of Rs. 73.442 million indicates the inefficiency of the Tehsil Municipal Administrations to utilize the amount allocated.

EXPENDITURE 2020-21

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 35.658 million were raised as a result of this audit. This amount also included recoverable of Rs 32.265 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount
1	Irregularities	
A	HR/Employees related irregularities	7.11
B	Management of Accounts with commercial bank	15.998
2	Value for money services	7.199
3	Others, including cases of accidents, negligence etc.	5.351
Total		35.658

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

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

Sr. No.	Audit Year	TAC meeting
1.	2020-21	Not convened

3.5 AUDIT PARAS

3.5.1 IRREGULARITIES

A. HR/Employees related irregularities

3.5.1.1 Unauthentic payment of daily wages due to cash payment in violation of rules – Rs 4.830 million

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a treasury or bank no payment exceeding Rs 500 shall be made except by means of a Cheque.

According to serial No. 4.3.1.1 of the Accounting Policies and Procedures Manual, all expenditure will be made through crossed Cheques in the name of supplier/contractor.

Tehsil Municipal Officer, TMA khar Bajaur incurred expenditure of Rs 4,830,000 during financial year 2020-21 on account of daily wages to 23 to 26 daily wagers each month @ Rs 673 per day and cash payments were shown made by obtaining finger prints or doubtful signatures instead of payments through Cheques from the designated bank account. Moreover, almost the same wages were retained through the year without proper written orders and without sanction of the provincial Government. Hence not only the policy was violated but the payment was also un-authentic.

Cash payments were made in violation of rules/policy which resulted in unauthentic payments.

When pointed out in October 2021, management stated that detailed reply would be given after scrutiny of record.

Audit recommends inquiry to probe into the matter.

(AIR Para No.18)

3.5.1.2 Unauthentic payment of daily wages due to cash payment in violation of rules – Rs 2.28 million

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a treasury or bank no payment exceeding Rs 500 shall be made except by means of a Cheque.

According to serial No. 4.3.1.1 of the Accounting Policies and Procedures Manual, all expenditure will be made through crossed Cheques in the name of supplier/contractor.

Tehsil Municipal Officer, TMA Nawagai Bajaur incurred expenditure of Rs 2,228,455 during financial year 2020-21 on account of daily wages to 12 daily wagers each month @ Rs 673 per day and cash payments were shown made by obtaining finger prints or doubtful signatures instead of payments through Cheques from the designated bank account. Moreover, almost the same wagers were retained through the year without proper orders and without sanction of the provincial Government. Hence not only the policy was violated but the payment was also un-authentic.

Cash payments were made in violation of rules/policy which resulted in unauthentic payments.

When pointed out in October 2021, management stated that detailed reply would be furnished latter on.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry to probe into the matter.

(AIR Para No.05)

B. Management of Accounts with commercial bank

3.5.1.3 Unauthorized lump sum transfer from PLA to designated bank accounts – Rs 6.351 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L)FD/2007-08/Vol-IX dated 10th February 2014 that no funds shall be placed in any commercial bank from the PLAs or Assignment Accounts without prior approval of the Finance Department as contained in Para-6 & 7 of GFR Volume-I. Furthermore, profit earned on Government fund shall be deposited into Government Treasury under relevant head of account immediately and not later than a week declared by the commercial bank.

Tehsil Municipal Officer, TMA Nawagai Bajaur, transferred government money of Rs 6,351,000 from PLA to designated bank accounts during financial year 2020-21 which was unauthorized as per rules referred to above. The funds were granted by the provincial Government to the TMA as operational grant. Audit is of the view that withdrawal was required from the PLA on case-to-case basis in accordance with requirements.

Government funds were withdrawn from PLA in violation of rules which resulted in lump sum expenditure in government accounts.

When pointed out in October 2021, management stated that TMA Nawagai was newly established TMA in merged area and provincial Government granted permission for opening of a lapsable PLA for transfer of amount from the Government. The amount was transferred from PLA to designated bank account of the TMA. Reply was not convincing as the funds were not required to be shifted from PLA to designated bank account as per rules referred to above. Expenditure should have been incurred from PLA on case-to-case basis.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault under intimation to audit.

3.5.1.4 Unauthorized lump sum transfer from PLA to designated bank accounts – Rs 9.647 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L)FD/2007-08/Vol-IX dated 10th February 2014 that no funds shall be placed in any commercial bank from the PLAs or Assignment Accounts without prior approval of the Finance Department as contained in Para-6 & 7 of GFR Volume-I. Furthermore, profit earned on Government fund shall be deposited into Government Treasury under relevant head of account immediately and not later than a week declared by the commercial bank.

Tehsil Municipal Officer, TMA Khar Bajaur, transferred government money of Rs 9,647,000 from PLA to designated bank accounts during financial year 2020-21 which was unauthorized as per rules referred to above. The funds were granted by the provincial Government to the TMA as operational grant. Audit is of the view that withdrawal was required from the PLA on case-to-case basis in accordance with requirements.

Government funds were withdrawn from PLA in violation of rules which resulted in lump sum expenditure in government accounts.

When pointed out in October 2021, management stated that TMA Khar was newly established TMA in merged area and provincial Government granted permission for opening of a lapsable PLA for transfer of amount from the Government. The amount was transferred from PLA to designated bank account of the TMA. Reply was not convincing as the funds were not required to be shifted from PLA to designated bank account as per rules referred to above. Expenditure should have been incurred from PLA on case-to-case basis.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault under intimation to audit.

(AIR Para No.4)

3.5.2 Value for money and service delivery issues

3.5.2.1 Non-collection of receipts from the General Bus Stand Nawagai despite auction and implementation of other taxes - Rs 3.00 million

According to serial No. 27 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2019 dated 10.03.2020, the local council shall be entitled to recover all on any stage dues from the contractors and guarantors in case of default on the part of contractor due to any reason whatsoever. All cost and consequential costs of legal proceedings shall also be recoverable from them.

Tehsil Municipal Officer, TMA Nawagai, Bajaur, auctioned the contract of General Bus Stand Nawagai for the financial year 2020-21 as evident from the record with earnest money/security of Rs 150,000 but neither receipts @ advertised value of Rs 3,000,000 were collected nor relevant record of auction and its further proceedings were provided. Moreover, advertisement for implementation of 17 kinds of various taxes with effect from 1st July 2020 was made and Rs 172,741 was paid to Information Department as the advertisement charges but no receipts were accounted for in the accounts which showed that either the local officers did not take sincere efforts for realization of revenues or chances of misappropriation could not be ruled out.

Collection was not made due to weak internal control which resulted in loss to TMA.

When pointed out in October 2021, management stated that detailed reply would be furnished latter on.

Audit recommends detailed inquiry for fixing responsibility on the persons at fault.

AIR Para No.06

3.5.2.2 Non recovery of 2% penalty for late deposit of installments - Rs 3.623 million

According to serial No. 6 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2019 dated 10.03.2020, first installment shall be paid on last date of the month to which it relates. In case of late deposit 2% penalty per day shall be imposed on contractor/Firm for late deposit of the monthly installment. If the contractor fails to clear dues by 10th of each month to which monthly installment relates, the contract may be cancelled and his security and advances deposited by the contractor shall be forfeited.

Tehsil Municipal Officer, TMA Khar Bajaur, did not recover penalty for Rs 3,623,486 @ 2% penalty per day from the contractors of three receipts contracts on account of late deposit of monthly installments during financial year 2020-21. Abstract is as under: -

S.No	Name of contract	Principal amount (Rs)	Penalty (Rs)
01	Jinnah Bus Terminal Khar Bajaur	18,010,000	3,209,050
02	Local Bus Stand Tangai Charmang	1,206,673	250,082
03	Public Latrine Khar Bajaur	1,221,575	164,354
Total		19,216,673	3,623,486

Non recovery of penalty occurred due to violation of rules which resulted in loss to TMA.

When pointed out in October 2021, management stated that principal amount of the contract has been deposited in TMA. Reply was incomplete and not convincing as penalty should have been recovered as per rules referred to above.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

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

(AIR Para No.5)

3.5.2.3 Non-transfer of 3% RTA share of GBS income-Rs 576,497

According to Rule-259 Sub Rule (3) of West Pakistan Motor Vehicles Rules 1969, the Government share will be 3% of the gross receipt from fee shown by the TMA for a period of one year.

Tehsil Municipal Officer, TMA Khar Bajaur collected a sum of Rs 19,216,673 as receipts from following bus stands during financial year 2020-21 but did not transfer 3% RTA share amounting to Rs 576,497 as per detail given below:

S.No	Own source	Amount (Rs)	3% RTA share (Rs)
01	Jinnah Bus Terminal Khar Bajaur	18,010,000	540,300
02	Local Bus Stand Tangai Charmang	1,206,673	36,197
Total		19,216,673	576,497

Non transfer of RTA share was due to weak internal controls, which resulted in loss to Government

When pointed out in October 2021, management stated that RTA has not sent demand of its share and would be sent as and when demand received. Reply of the department was not tenable as according to rule referred to above government share (3% RAT share) was required to be transferred to RTA without wait for demand from RTA.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit suggests implementation of government rules.

(AIR Para No.3)

3.5.3 Others, including cases of accidents, negligence etc

3.5.3.1 Loss due to non- realization of taken over properties in millions

According to Khyber Pakhtunkhwa, Local Government and Rural Development Department letter No. AOI/LCB/TMAs in NMA/KP/2019 dated 18.12.2019 wherein it has been decided in Para A-VIII that all the existing local Government sources of income such as Cattle Fairs, General Bus Stand, Public Car Parking, Municipal Markets/Plazas/Shops, Public Toilets, Fruit/Vegetable market, local council revenue such as water user charge etc shall be handed over the respective TMAs under proper handing taking or record in close consultation with the District Administration.

In terms of minutes of meeting held on 18th May 2020 and circulated vide letter No.4082-89/Nazar dated 21st May 2020 in the office of Deputy Commissioner Tribal District Bajaur eight sources/properties of revenue of income including the following sources were handed over to TMA Khar as required under Section 121-A of Khyber Pakhtunkhwa (amendment) Act 2019. Proper handing taking was made between Deputy Commissioner Bajaur and TMO Khar.

Tehsil Municipal Officer, TMA Khar Bajaur, took over the following four properties as sources of income from the District Administration and Assistant Director Local Government Department for the financial year 2020-21 but a single rupee was not realized during the period so far.

S. No	Name of property
01	Water Supply Schemes
02	Muslim Public Higher School Khar Bajaur
03	Solar Street lights 532 Nos
04	Fruit/Vegetable Market

Collection was not made due to weak internal control which resulted in loss to the Government.

When pointed out in November 2021, management stated that water supply schemes handed over to TMA Khar with effect from 1st July 2021 were

out of order and others are in court cases. Reply was not convincing as there were no such status of out of order of water supply schemes in handing taking list and no proofs of court cases were provided for the rest properties/sources of income.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault under intimation to audit.

(AIR Para No.2)

3.5.3.2 Loss due to non-collection of receipts from Cattle fair and Slaughter House despite award of contracts – Rs 5.351 million

According to serial No. 27 of the policy guidelines issued by Local Council Board KP vide letter No.AO-II/LCB/6-11/2019 dated 10.03.2020, the local council shall be entitled to recover all on any stage dues from the contractors and guarantors in case of default on the part of contractor due to any reason whatsoever. All cost and consequential costs of legal proceedings shall also be recoverable from them.

According to competition in E-auction on 1st July 2020, M/S Aftabur Rahman was the highest bidder of Cattle Fair Sadiq Abad Pattak with a bid offer of Rs 5.00 million and M/S Lal Badshah was the highest bidder for Slaughter House Khar with a bid offer of Rs 0.351 million and according deposited earnest money/security.

Tehsil Municipal Officer, TMA Khar, Bajaur, auctioned the contracts of Cattle Fair and Slaughter House for the financial year 2020-21 and awarded to contractors for the highest bid offer of Rs 5,351,000 but no receipts were collected except 5% security of Rs 500,000 due to which loss sustained by the TMA. Detail is as under:

S. No	Name of contract	Highest bid amount (Rs)	Name of contractor
01	Cattle Fair Sadiq Abad Pattak	5,000,000	Aftab ur Rehman
02	Slaughter House	351,000	Lal Badshah
Total		5,351,000	

Collection was not made due to weak internal control which resulted in loss to the TMA.

When pointed out in November 2021, management did not furnish reply.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault under intimation to audit.

(AIR Para No.1)

CHAPTER-4

AD LGE&RDD

4.1 Introduction

Assistant Director Local Government Election & Rural Development Department Bajaur is Drawing and Disbursing Officer (DDO) for his office. NCs/VCs are not yet functional in the merged districts including District Bajaur.

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

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

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

Whereas, functions and powers of the Village Council or Neighbourhood Council includes:

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

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

Audit profile of LGE&RDD District Bajaur

(Rs in million)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Formations	01	01	44.586	Nil

4.2 Comments on Budget and Accounts (Variance Analysis)

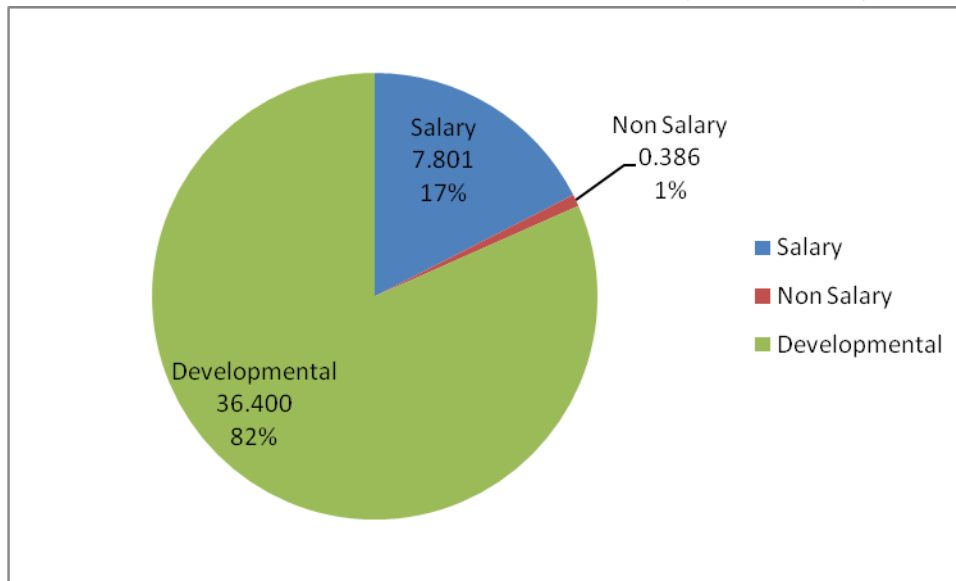
(Rs in million)

AD LGE&RDD				
2020-21	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	8.240	7.801	0.439	5.32
Non-Salary	1.398	0.385	1.013	72.46
Developmental	40.000	36.400	3.600	9
Total	49.638	44.586	5.052	10.177

The savings of Rs. 5.052 million indicates the inefficiency of the AD LG & RDD to utilize the amount allocated.

EXPENDITURE 2020-21

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 122.351 million were raised in this audit report. This amount also included recoverable of Rs 13.6345 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Irregularities	
A	Management of accounts of commercial bank	33.881
2	Value for money and service delivery issues	75.619
3	Others, including cases of accidents, negligence etc.	12.851
Total		122.351

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

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

S. No.	Audit Year	VAC/NACs meetings
1.	2018-19	N/A
2.	2019-20	N/A
3	2020-21	Not Convened

4.5 AUDIT PARAS

4.5.1 IRREGULARITIES

A. Management of accounts with commercial bank

4.5.1.1 Non maintenance of cash book for payments from designated bank accounts – Rs 32.986 million

According to Rule 77 of CTR Vol-I, a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office.

Assistant Director LG&RDD Bajaur maintained two designated bank accounts in which funds of Rs 64,115,393 were received/deposited and Rs 32,986,743 were paid during financial year 2020-21 but all the transactions were not accounted for in the cash book as required under the rules.

Non maintenance of cash book occurred due to violation of rules which resulted in incomplete and unauthentic accounts record.

When pointed out in October 2021, management stated that relevant record would be provided in due course of time. Reply was not tenable as no record was maintained so far.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends maintenance of cash book in proper format and provision for detailed scrutiny along with relevant vouchers.

AIR Para No.5

4.5.1.2 Non deposit of profit earned on placement of public funds in PLS designated bank account- Rs 895,269

According to Para 1 and 2 of Finance Department Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10th February 2014, Khyber Pakhtunkhwa Finance Department has from time to time allowed sanctioned Bank accounts in the commercial bank for various Departments/Autonomous/Semi- Autonomous Bodies/Corporations in Khyber Pakhtunkhwa for particular and specific purposes. Such accounts may be converted to PLS mode and the profit earned be deposited in Government Treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

Assistant Director LG&RDD Bajaur maintained a PLS designated bank account bearing No.03120-00-0 with the Bank of Khyber Bajaur branch for transactions of the office. Profit of Rs 895,269 was earned during financial year 2020-21 which was not deposited into Government treasury so far. The other bank account bearing No.4097455193 was current account, opened with the National Bank Bajaur Khar instead of PLS account in violation of rules due to which loss sustained by the Government.

Non deposit occurred due to violation of rules which resulted in loss to the Government.

When pointed out in October 2021, management stated that profit would be deposited into Government treasury.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends obtaining approval from the competent authority and immediate deposit of profit into Government treasury including profit of previous years.

AIR Para No.1

4.5.2. Value for money and service delivery issues

4.5.2.1 Overpayment due to allowing higher rates – Rs 1.180 million

According to the approved BOQ and relevant MRS codes, rate of PCC 1:4:8 and PCC 1:3:6 with 40% boulders was Rs 5481.08 and Rs 4886.65 per M3.

Assistant Director LG&RDD Bajaur overpaid Rs 1,180,578 to contractors in five works of PCC Roads in two items of works PCC 1:4:8 and PCC 1:3:6 with 40% boulders due to allowing higher rates which resulted in loss to the Government.

Overpayment occurred due to weak financial control which resulted in loss to the Government.

When pointed out in October 2021, management stated that payment has been made as per published BOQ. Reply was not tenable as incorrect rates were paid in violation of approved BOQ.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery and deposit into Government treasury.

(AIR Para No.13)

4.5.2.2 Loss to Government due to non-deduction of income tax from the contractor of taxable area – Rs 879,650

According to Section 82 of the Income Tax Ordinance 2001, if a person belonging to tax free zone but residing in taxable area is not entitled to tax exemption because he would be a resident person.

Assistant Director LG&RDD Bajaur paid Rs 11,728,667 to M/S Peshawar Construction & Pipes Pvt. Ltd. during financial year 2020-21 on account of 31

developmental works but income tax of Rs 879,650 @ 7.5% was not deducted as required under the rule referred to above because the contractor is residing in taxable area and is a resident person for the purpose of income tax as per Income Tax Ordinance 2001.

Non deduction occurred due to violation of rules which resulted in loss to the Government.

When pointed out in October 2021, management stated that the firm has obtained tax exemption certificate from FBR (copy enclosed). Management reply was not tenable as exemption certificate was not provided.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends deduction of income tax from the contractor and deposit into Government treasury.

(AIR Para No.2)

4.5.2.3 Loss due to non-exclusion/ non-adjustment of income tax from the cost estimates of developmental schemes- Rs 10.025 million

According to Finance Department Khyber Pakhtunkhwa Notification No. SO(Dev-II) FD/12-6/14-5 dated 21.04.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System (MRS) but with 7.5% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

Assistant Director LG&RDD Bajaur tendered and executed 262 developmental schemes of estimated cost of Rs 548.028 million for a bid cost of Rs 358.38 million against which progressive expenditure of Rs 143.216 million were incurred up to 30th June 2021. Income tax of Rs 41.100 million was required to be excluded from the cost estimates in accordance with the instructions of

Finance Department. Neither income tax was excluded from the cost estimates nor deductions of Rs 10,025,079 @ 7.5% on the basis of work done/expenditure was made from the contractor's bills due to which loss sustained by the Government.

Non exclusion of income tax from the cost estimates occurred due to violation of rules which resulted in loss to the Government.

When pointed out in October 2021, management stated that SRO is enclosed. Management reply was not complete and tenable as no SRO was provided in this regard while instructions of Finance Department Khyber Pakhtunkhwa were not complied with.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery and deposit into Government treasury under intimation to audit.

AIR Para No.3

4.5.2.4 Non deposit of earnest money and additional earnest money in Government treasury – Rs 61.880 million

According to New Accounting Model (NAM) and New Chart of Accounts (COA) prescribed by the Auditor General of Pakistan in December 2000 with the approval of the President of Pakistan under Article 170 of the Constitution of Islamic Republic of Pakistan, proper head of account of contractor's securities, earnest money and additional earnest money is G10113.

Assistant Director LG&RDD Bajaur received 2% earnest monies and additional earnest monies of Rs 61,880,299 during financial year 2020-21 from the various contractors on account of award of developmental schemes. The received amount was deposited in designated bank accounts instead of deposit into Government treasury under proper head of account referred to above.

Non deposit occurred due to violation of rules which resulted in incomplete and unauthentic accounts record.

When pointed out in October 2021, management stated that same practice has been followed in Local Government Department. Management reply was not tenable as securities of the contractors were placed in designated bank account instead of relevant head of account i.e. G10113 maintained by the District Accounts Office.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends deposit of the amount into Government treasury under proper head of account.

AIR Para No.4

4.5.2.5 Non deduction/Non deposit of stamp duty, DPR fund and Professional tax – Rs 1.655 million

In terms of Assistant Secretary (Stamps), Board of Revenue Khyber Pakhtunkhwa letter No.15796-889/stamps-240 Peshawar dated 29.06.2002, Schedule-1, Section 3 (Stamp Duty), Article No.5, stamp duty at the following rates should be deducted on execution of works.

S.No	Limit of estimated cost	Stamp duty (Rs)
01	Up to Rs 50,000	650
02	From Rs 50,001 to Rs.500,000	1,250
03	From Rs 500,001 to Rs.1,000,000	1,850
04	From Rs 1,000,001 to Rs.5,000,000	6,250
05	Above Rs 5,000,000	18,750

According to Section-11 of the “Disabled Persons (Employment & Rehabilitation) Ordinance 1981 and the Government of Khyber Pakhtunkhwa Disabled Persons (Employment & Rehabilitation) Rules,1991 read with the Establishment and Administration Department Khyber Pakhtunkhwa letter NO.SORV(E&AD)11-26/96 Vol-III dated 25th July 2002 followed by several reminders and Federal Cabinet Decision and Directorate of Social Welfare

Special Education & Women Empowerment Department Khyber Pakhtunkhwa Circular letter No. DPR/Pub/PCRDP/15374-403 dated 23.01.2012 deduction of DPR fund @ Rs 2,000 each per million may be made in the bills of the contractors/firms who have completed business of one million or above in a financial year.

According to Section II of the Appendix of the Khyber Pakhtunkhwa Finance Act NO. PA/KPK/Bills/2014/340 dated 02.07.2014, all contractors/consultants & suppliers who supplied goods, commodities or rendered services to the value are liable to pay the tax at the following rates.

- a. when exceeding Rs 10,000 but not exceeding Rs 0.5 million –Rs 4000 per annum
- b. when exceeding Rs 0.5 million but not exceeding Rs One million – Rs5000 per annum
- c. when exceeding Rs One million but not exceeding Rs 2.5 million – Rs7000 per annum
- d. when exceeding Rs 2.5 million but not exceeding Rs 10 million – Rs18,000 per annum
- e. when exceeding Rs 10 million but not exceeding Rs 25 million – Rs25,000 per annum
- f. when exceeding Rs 25 million but not exceeding Rs 50 million – Rs30,000 per annum
- g. when exceeding Rs 50 million and above –Rs 100,000 per annum

Assistant Director LG&RDD Bajaur tendered and executed 262 developmental schemes of estimated cost of Rs 548.028 million for a bid cost of Rs 358.38 million against which progressive expenditure of Rs 143.216 million were incurred up to 30th June 2021. Stamp duty of Rs 578,200 was deducted from the bills of the contractors but did not deposit into Government treasury and deduction of Rs 1,077,000 on account of Disabled Persons Rehabilitation fund (DPR fund) and Professional tax was not made.

Non deposit of stamp duty and non-deduction of DPR and Professional tax occurred due to violation of rules which resulted in loss to the Government.

When pointed out in October 2021, management stated that stamp duty is deducted and would be deposited in Government treasury with intimation to audit. No proper mechanism of deduction of DPR and professional tax is not available in FATA.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate deposit of stamp duty into Government treasury and recovery of DPR fund and Professional tax from the concerned contractors and deposit into Government treasury.

AIR Para No.8

4.5.3 Others, including cases of accidents, negligence etc.

4.5.3.1 Unauthorized payment against fake measurement – Rs 2.693 million

According to Para 209 (d) of CPWA Code provides that it is incumbent upon the person, responsible for measurements in the measurement book (MB), to record the correct and actual figures.

Assistant Director LG&RDD Bajaur awarded a work “Construction of PCC Road kalpani and Musafar Korona kass Kariwand” of estimated cost of Rs 6.997 million at a bid cost of Rs 5.195 million @ 25.75 % below on MRS o M/S DADA WCC government contractor and payment of Rs 4.294 million was made. Measurement of work done of Rs 2,294,476 was taken on site for payment of 1st running bill duly entered in MB No. 2-RWP at pages 55-60 and paid accordingly. Measurement of additional work done of Rs 2,693,550 was taken and paid but the same was not entered in the entire relevant Measurement Book up to page 148 till 15th October 2021. Hence payment was made against fake measurement which needs physical verification on site.

Payment without measurement occurred due to weak internal controls which resulted in unauthorized payment against fake measurement.

When pointed out in October 2021, management stated that variation was due to new work in bill along with previous. Reply was not clear and complete while payment was made against fake measurement.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends physical verification for fixing responsibility on the persons at fault.

(AIR Para No.16)

4.5.3.2 Unauthorized payment before accord of technical sanction – Rs 8.605 million

According to Para 1 & 2 of the Director General, Local Government & Rural Development Department Khyber Pakhtunkhwa letter No. Director (LG)3-16/ADP 2013/3-580 dated 28th September 2020, technical sanction of the scheme must be obtained before issuance of work order and payment to contractors should be made on work done basis as per site failing which strict action will be initiated against the concerned officers/officials.

According to Director (Technical), LH&RDD Khyber Pakhtunkhwa, Directorate of Local Government & Rural Development merged Area office letter No.DF(RD)/Technical Sanction/1565-67 dated 31st May 2021, Technical sanction of the work “Construction & Blacktopping of Road from Khar Buy-pass to Jehangir Abad Mandal area Tehsil Khar” was accorded.

Assistant Director LGE&RDD Bajaur awarded a work “Construction & Blacktopping of Road from Khar Bypass to Jehangir Abad Mandal area Tehsil Khar” having estimated cost of Rs 16,500,000 for a bid cost of Rs 10,725,000 @ 35% below on estimated cost to M/S Mamond Construction during financial year 2020-21. Payment of work done of Rs 8,605,935 i.e. 52% of the estimated cost was made up to 3rd running bill on 26th May 2021 while technical sanction was accorded on 31st May 2021 while 4th & final bill was paid on 15th June 2021 for a total work done of Rs 16,264,658. Audit held that payment before issuance of technical sanction was unauthorized.

Payment before technical sanction occurred due to violation of rules which resulted in unauthorized payment.

When pointed out in October 2021, management stated that revised technical sanction is enclosed herewith. Reply was not clear and no revised technical sanction was enclosed while payment was made before accord of technical sanction in violation relevant rules.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault under intimation to audit.

(AIR Para No.10)

4.5.3.3 Excess payment than required over & above the bid offer – Rs1.553 million

According to Last Para of the Administrative Approval of the work, issued under the signature of Chief Planning Officer, Local Government, Elections and Rural Development Khyber Pakhtunkhwa vide No. PO (LG) 2-398/PDWP/2019-20 dated 29th January 2020, the expenditure in no case be allowed to exceed the approved cost and no additional/alteration be made in the scope/cost of the approved scheme without prior approval of the competent authority.

Assistant Director LGE&RDD Bajaur awarded a work “Construction & Blacktopping of Road from Khar Bypass to Jehangir Abad Mandal area Tehsil Khar” having estimated cost of Rs 16,500,000 for a bid cost of Rs 10,725,000 @ 35% below on estimated cost to M/S Mamond Construction during financial year 2020-21. As per tender approval, the work as per approved PC-I and tendered BOQ of Rs 16,500,000 was required to be completed within payment of Rs 10,725,000 whereas payment of Rs 12,278,965 was made due to which excess payment of Rs 1,553,965 was made.

Excess payment occurred due to violation of rules which resulted in loss to the Government.

When pointed out in October 2021, management stated that revised technical sanction with enhancement is enclosed herewith. Reply was not clear and no revised technical sanction was enclosed while excess payment than bid offer was made.

Request for convening DAC meeting was made in November, 2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault under intimation to audit.

AIR Para No.11

ANNEXURES

Annexure-1

Detail of MFDAC Paras

S#	Formation	AIR No.	Caption
1	DC Bajaur	02	Un-authorized drawl of Pay and Allowances –Rs 0.820 million
2		3	Unjustified payment of inadmissible allowances to employees of office – Rs 56,286
3		5	Unauthorized occupation of Government properties.
4		6	Loss to Government due to Non conversion of current bank account into PLS Mode–
5		7	Irregular drawl and payment of salaries - Rs 4.38 million
6		9	Un-authorized Drawl of Conveyance Allowance Rs.205,000
7		10	Non surrendering of saving Rs. 3.060 million
8		12	Non collection of domicile fee – Rs. 124,160
9		13	Un authentic receipts amounting to Rs 1,237 million
10		14	Unauthorized expenditure on account of TA/DA - Rs 281,000
11		16	Non-disbursement Land Acquisition fund– Rs 178.235 million
12		17	Non-physical verification of assets
13	DHO Bajaur	1	Unjustified payment of inadmissible allowances to employees of office – Rs 337,230
14		3	Irregular payment of Adhoc Relief Allowances 2010 & 2011– Rs 28,952
15		6	Non supply of medicines - Rs 339,7503
16		8	Non-imposition of penalty- Rs 10,193
17		10	Loss to Government due to non-auction/ non-surrender of condemned vehicle
18		11	Loss to government due to non-conversion of current account into PLS
19		12	Non-deduction of house rent Allowance from the Doctors having designated Government accommodations– Rs 110,110
20		13	Irregular expenditure without reconciliation with DAO – Rs 432.769 million
21		14	Un-authorized Drawl of Conveyance Allowance Rs.60,000
22	EDO Male/Female Bajaur	1	Unauthorized payment through DDO - Rs 28.488 million
23		7	Unjustified TA/DA Rs 754,355
24		9	Unauthentic payment due to Non reconciliation of expenditure with DAO – Rs 1,672.494 million
25		16	Non deduction of Stamp Duty –Rs 899,285
26		17	Irregular payment of Rs -Rs 3.620 million
27		21	Unverified expenditure on POL -Rs 107,748
28		22	Overpayment on account inadmissible allowances -Rs 31,446
29		23	Non recovery/Non deposit of Scouts registration/Affiliation fee,

			Shaheen fund and Red crescent fund	
30		26	Unauthorized appointment of staff	
31		27	Unverified expenditure on account of pay and allowances –Rs 262,2468	
32		28	Non deduction of Conveyance Allowance during leave period –Rs 22,341	
33	AD LG & RDD Bajaur	6	Unverified deposit of additional securities in designated bank account - Rs 5.310 million	
34		7	Unverified deposit of additional securities in designated bank account - Rs 5.310 million	
35		9	Non deduction of the amount of 1 st running bill – Rs 1.162 million	
36		12	Overpayment due to allowing incorrect rate – Rs 80,456	
37		14	Excess payment over and above approved tender cost- Rs 0.685 million	
38		15	Unjustified increase in work done due to revised measurement – Rs 1.063 million	
39		17	Overpayment due to non-deduction of House Rent and Conveyance Allowance – Rs 89,997	
40		TMA Khar	6	Non recovery of outstanding installments from the contractor of Hotel at Jinnah Bus Terminal -Rs 160,000
41			7	Non deposit of departmental collection from Public Latrine in July 2020 – Rs 120,000 approximately
42	8		Unauthorized expenditure without pre-audit – Rs 15.689 million	
43	9		Excess expenditure over and above the budget provision - Rs 2.540 million	
44	10		Non transfer of adjusted amount of securities and advances of auctions from security account to general account Rs 605,629	
45	12		Overpayment due to non-deduction of income tax from salaries – Rs 97,030	
45	13		Inadmissible payment of additional charge allowances – Rs 240,000	
46	15		Non deposit of deducted taxes – Rs 26,561	
47	16		Unauthorized expenditure from TMA funds on personal luggage – Rs 413,494	
48	17	Un-deposited withdrawal on account of electricity charges – Rs 34,996		
49	TMA Nawagai	2	Unauthorized expenditure without pre-audit – Rs 830,980	
50		3	Inadmissible payment of additional charge allowance– Rs 240,000	

Annexure-1
2.5.1.3

DDO	Date	Doc no	Amount
District Education Officer Bajaur	25.02.2021	1101536	22,982
District Education Officer Bajaur	25.02.2021	1101547	4,478,462
District Education Officer Bajaur	25.02.2021	1101548	2,668,910
District Education Officer Bajaur	25.02.2021	1101549	9,000
District Education Officer Bajaur	30.03.2021	1101595	22,682
District Education Officer Bajaur	30.03.2021	1101599	2,331,856
District Education Officer Bajaur	30.03.2021	1101606	1,161,382
District Education Officer Bajaur	22.04.2021	1101653	14,500
District Education Officer Bajaur	22.04.2021	1101654	41,260
DISTRICT EDUCATION OFFICER BAJAUR	28.04.2021	1101666	76,623
District Education Officer Bajaur	28.04.2021	1101669	2,327,146
District Education Officer Bajaur	28.04.2021	1101680	22,622
District Education Officer Bajaur	28.04.2021	1101684	4,776,146
DISTRICT EDUCATION OFFICER BAJAUR	27.05.2021	1101759	35,637
District Education Officer Bajaur	27.05.2021	1101763	1,947,499
District Education Officer Bajaur	27.05.2021	1101775	40,187
District Education Officer Bajaur	27.05.2021	1101778	2,000,375
District Education Officer Bajaur	08.06.2021	1101829	192,720
District Education Officer Bajaur	08.06.2021	1101840	600,000
District Education Officer Bajaur	08.06.2021	1101846	192,720
District Education Officer Bajaur	08.06.2021	1101847	600,000
District Education Officer Bajaur	20.06.2021	1107008	49,100
District Education Officer Bajaur	20.06.2021	1107010	252,997
District Education Officer Bajaur	22.06.2021	1107093	168,526
District Education Officer Bajaur	23.06.2021	1107105	20,020
District Education Officer Bajaur	23.06.2021	1107113	18,000
DISTRICT EDUCATION OFFICER KHAR	24.06.2021	1107128	132,100
District Education Officer Bajaur	24.06.2021	1107134	18,700
District Education Officer Bajaur	24.06.2021	1107136	144,862
District Education Officer Bajaur	28.06.2021	1107142	2,161,083
DISTRICT EDUCATION OFFICER BAJAUR	28.06.2021	1107143	40,187
District Education Officer Bajaur	28.06.2021	1107148	1,884,512
DISTRICT EDUCATION OFFICER BAJAUR	28.06.2021	1107152	35,637
Total			28,488,433

Annexure-2**2.5.1.16**

S.No	Date	Payments	Amount (Rs)
1	06.07.2020	Transfer	51,400,000
2	06.07.2020	-d-	8,640,000
3	06.07.2020	-d-	7,800,000
4	09.07.2020	-d-	2,200,000
5	09.07.2020	-d-	840,000
6	15.07.2020	-d-	1,302,000
7	27.07.2020	-d-	25,200,000
8	27.07.2020	-d-	1,200,000
9	04.08.2020	-d-	59,400,000
10	11.08.2020	-d-	120,000
11	20.08.2020	-d-	8,070,000
12	30.09.2020	-d-	5,100,000
13	01.10.2020	-d-	4,200,000
14	01.10.2020	-d-	1,950,000
15	05.10.2020	-d-	7,600,000
16	19.10.2020	-d-	5,250,000
17	03.11.2020	-d-	6,731,400
18	12.11.2020	-d-	1,429,200
19	17.11.2020	-d-	5,000,000
20	25.11.2020	-d-	6,613,000
21	01.12.2020	-d-	14,886,500
22	07.12.2020	-d-	1,570,800
23	04.01.2021	-d-	5,080,000
24	14.01.2021	-d-	5,259,280
25	14.01.2021	-d-	5,000,000
26	14.01.2021	-d-	3,120,000
27	02.02.2021	-d-	3,700,000
28	08.02.2021	-d-	8,000,000
29	24.02.2021	-d-	2,700,000
30	25.02.2021	-d-	2,000,000
31	04.03.2021	-d-	7,000,000
32	18.03.2021	-d-	1,000,000
33	24.06.2021	-d-	5,000,000
Total			274,362,180

Annexure-3**2.5.1.18**

S.No	Date	Bank Cr	Deposits (Rs)
1	24.07.2020	Transfer	1,298,407
2	02.09.2020	-do-	848,225
3	24.09.2020	-do-	49,000
4	29.09.2020	-do-	731,209
5	19.10.2020	-do-	464,095
6	05.11.2020	-do-	668,963
7	04.12.2020	-do-	520,751
8	04.12.2020	-do-	198,958
9	18.12.2020	-do-	410,243
10	30.12.2020	-do-	6,634,787
11	31.12.2020	-do-	229,906
12	08.01.2021	-do-	78,587
13	12.01.2021	-do-	182,022
14	02.02.2021	-do-	183,660
15	02.02.2021	-do-	11,048,212
16	17.02.2021	-do-	131,535
17	04.03.2021	-do-	7,119,354
18	04.03.2021	-do-	26,497
19	19.03.2021	-do-	60,000
20	31.03.2021	-do-	401,779
21	31.03.2021	-do-	84,715
22	07.04.2021	-do-	3,515,920
23	07.04.2021	-do-	183,979
24	26.04.2021	-do-	55,760
25	03.05.2021	-do-	7,202,537
26	20.05.2021	-do-	611,940
27	31.05.2021	-do-	4,023,098
28	04.06.2021	-do-	1,870,000
29	17.06.2021	-do-	1,585,440
30	24.06.2021	-do-	3,323,920
31	24.06.2021	-do-	302,097

32	24.06.2021	-do-	206,546
33	24.06.2021	-do-	132,100
34	25.06.2021	-do-	163,562
35	29.06.2021	-do-	726,000
36	29.06.2021	-do-	4,121,419
37	30.06.2021	-do-	1,650,000
Total			61,045,223

Annexure-4**2.5.1.20**

S.No	Date	Payment method	Payments (Rs)
1	06.07.2020	Cash withdrawal	22,475
2	06.07.2020	-d-	598,558
3	06.07.2020	-d-	97,156
4	06.07.2020	-d-	600,000
5	08.07.2020	-d-	120,000
6	13.07.2020	-d-	330,490
7	27.07.2020	-d-	1,298,407
8	30.07.2020	-d-	900,000
9	30.07.2020	-d-	1,900,000
10	30.07.2020	-d-	200,000
11	02.09.2020	-d-	848,225
12	21.09.2020	-d-	49,000
13	05.10.2020	-d-	731,209
14	22.10.2020	-d-	464,095
15	04.11.2020	-d-	668,963
16	08.12.2020	-d-	719,709
17	21.12.2020	-d-	410,243
18	04.01.2021	-d-	229,906
19	04.01.2021	-d-	6,634,787
22	05.01.2021	-d-	2,730,000
23	08.01.2021	-d-	78,587
24	12.01.2021	-d-	182,022
25	02.02.2021	-d-	11,048,212
26	02.02.2021	-d-	183,660
27	09.02.2021	-d-	131,535
28	16.02.2021	-d-	1,000,000
29	16.02.2021	-d-	500,000
30	02.03.2021	-d-	26,497
31	02.03.2021	-d-	7,179,354
32	10.03.2021	-d-	1,799,000
33	16.03.2021	-d-	1,000,000

34	25.03.2021	-d-	486,494
35	25.03.2021	-d-	2,000,000
36	05.04.2021	-d-	3,515,920
37	05.04.2021	-d-	500,000
38	05.04.2021	-d-	183,979
39	19.04.2021	-d-	2,500,000
40	03.05.2021	-d-	2,426,391
41	03.05.2021	-d-	4,776,146
42	06.05.2021	-d-	200,000
43	06.05.2021	-d-	14,500
44	06.05.2021	-d-	611,940
45	02.06.2021	-d-	4,023,698
46	21.06.2021	-d-	1,585,440
47	25.06.2021	-d-	775,920
48	05.07.2021	-d-	1,200,000
49	06.07.2021	-d-	800,000
Total			68,282,518
