



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS AND
WATER & SANITATION SERVICES
COMPANY
DISTRICT DERA ISMAIL KHAN**

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD LGE &RDD	Assistant Director Local Government Elections & Rural Development Department
ADC	Additional Deputy Commissioner
ADP	Annual Developmental Program
AG	Accountant General
AIR	Audit and Inspection Report
AP	Advance Para
APPM	Accounting Policy and Procedure Manual
BHUs	Basic Health Units
BOK	Bank of Khyber
BOQ	Bill of Quantity
C&W	Communication & Works
CD	Civil Dispensary
CEO	Chief Executive Officer
CRC	Class Room Consumable
CT Scan	Computed Tomography Scan
D.I.Khan	Dera Ismail Khan
DAC	District Accounts Committee
DC	Deputy Commissioner
DEO	District Education officer
DG	Director General
DHO	District Health Officer
DPO	District Police Officer
ECG	Electrocardiography
EPI	Expanded Program on Immunization
GER	Gross Enrollment Rate
GPS	Girls Primary School
IMU	Independent Monitoring Unit
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
Lab	Laboratory

LGA	Local Government Act
M&R	Maintenance and Repair
MFDAC	Memorandum for Departmental Accounts Committee
NBP	National Bank of Pakistan
NER	Net Enrollment Rate
NSI	Non-Schedule Item
OPD	Outpatient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLS	Profit & Loss Sharing
POL	Petrol Oil Lubricant
PTC	Parent Teacher Council
RDA	Regional Directorate of Audit
RHC	Rural Health Center
SAMA	Services & Asset Management Agreement
SDEO	Sub Divisional Education Officer
TAC	Tehsil Accounts Committee
TMA _s	Tehsil Municipal Administrations
TMO	Tehsil Municipal Officer
TS	Technical Sanction
VCs/NCs	Village Councils and Neighborhoods Councils
WSS	Water Supply Scheme
WSSC	Water and Sanitation Services Company
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Water Supply & Sanitation Company in District Dera Ismail Khan for the financial year 2020-21. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2021-22 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the 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.

Most of the observations included in this report were finalized in the light of written replies of the departments whereas in few 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 to be laid before the appropriate legislative forum.

Dated:
Islamabad

(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) D.I.Khan is the field office of the DG Audit District Governments, Khyber Pakhtunkhwa with responsibility to conduct audit in three Districts namely; D.I.Khan, Tank and South Waziristan.

This Directorate General has a human resource of 61 officers and staff with a total of 15,250 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 D.I.Khan 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 11 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 Tehsil administration. There are six Tehsil Municipal Administrations in district D.I.Khan. The third Tier-village and neighborhood Councils have AD LGE & RDD as their Principal Accounting Officer. There are 176 VCs/NCs in District D.I.Khan. Moreover, District D.I.Khan has one an autonomous body “Water & Sanitation Services Company” headed by CEO.

a. Scope of audit

This office is mandated to conduct audit of 156 formations working under 9 PAOs. Total expenditure and receipts¹ of these formations were Rs. 11,096.930 million and Rs. 731.556 million respectively for the financial year 2020-21

¹ District Government has no receipts

Audit coverage relating to expenditure for the current audit year comprises 12 formations of 9 PAOs having a total expenditure of Rs. 6,552.47 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 59.948 % of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 6 formations of 6 PAOs (6 TMAs) having a total receipt of Rs.731.561 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipts is 100 % of auditable receipts.

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

b. Recoveries at the instance of audit

As a result of audit, recovery of Rs.107.238 million was pointed out in this report. No recovery was affected till the finalization of this report

c. Audit Methodology

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

d. Audit Impact

Recovery of Rs.107.238 million was pointed out by the audit, however positive audit impact depends on management willingness to implement internal control framework and recommendations of the audit.

e. Comments on Internal Control:

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

Comments on five components of internal control are given below:

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

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

Accounts were not submitted by the TMAs concerned to DCA. 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 the District Government towards its objectives. No internal Auditor was appointed. An 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 Govts-Rs.1,700.450 million.²
- ii. Unauthorized payments to DDOs instead of cross cheques to vendors-Rs.85.429 million.³
- iii. Unverified payment on account of arrears of pay & allowances -Rs.40.573 million.⁴
- iv. Irregularities amounting to Rs.122.952million were noticed in 16 cases.⁵
- v. Value for money amounting to Rs.180.601 million was noticed in 17 cases.⁶
- vi. Other issues amounting to Rs. 364.551 million were noticed in 16 cases.⁷

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 the DCA level.
- ii. Action may be taken against those responsible for not producing record before audit;
- iii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending public money.

² Para no. 1.2.1

³ Para no. 1.2.2

⁴ Para no. 1.2.3

⁵ Para no. 2.5.1.1 to 2.5.1.10, 3.5.1.1 to 3.5.1.3, 4.5.1.1 & 4.5.2.1 to 4.5.2.2

⁶ Para no. 2.5.2.1 to 2.5.2.6, 3.5.2.1 to 3.5.2.9, 4.5.2.1 to 4.5.2.2

⁷ Para no. 2.5.3.1 to 2.5.3.5, 3.5.3.1 to 3.5.3.5, 4.5.3.1, 5.5.2.1 to 5.5.2.5

- iv. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- v. Departments need to strengthen internal controls such as financial, managerial, operational, administrative, and accounting, etc. Controls 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.

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 of District Government were stood dissolved on the culmination of their respective tenure on 29th August, 2019. The same notification authorized Deputy Commissioners (DCs), Tehsil/Town Municipal Officer (TMOs) and Assistant Director LG & RDD to perform functions of respective Nazameen as envisaged under local Government Act, 2013 till the instillation of newly elected Local Governments. In the light of LGA 2013, District D.I.Khan is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 11 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is its Principal Accounting Officer. Whereas, Assistant Director LGE & RDD is the Principal Accounting Officers for Village/ Neighborhood Councils.

In District D.I.Khan, funds amounting to Rs. 12,245.538 million were allocated to 156 formations working under 09 PAOs. Out of which, expenditure of Rs. 11,096.922 million was made resulting into savings of Rs. 1,148.616 million. Receipts of Rs. 731.561 million were collected through these formations during the financial year 2020-21. Audit coverage relating to expenditure for the current audit year comprises 12 formations of 09 PAOs having a total expenditure of Rs. 6,652.47 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 59.94 % of auditable expenditure. Similarly, audit coverage for receipts is 100 %.

District D.I.Khan					
2020-21	Budget	Actual Expenditure	Excess/(Saving)	Expenditure Audited	%age
Salary	9,612.31	9,525.35	-86.966	6,652.47	
Non-salary	1121.726	1108.623	-13.103		
Development	1,511.50	462.952	-1048.547		
Total	12245.538	11096.922	-1148.616	6,652.47	59.9487858
Receipt	811.231	731.561		731.561	100

According to Section 36(3) of the Local Government Act 2013, the District Accounts Officer was required to consolidate accounts of Local Government on a quarterly and annual basis. However, District Accounts Officer, D.I. Khan did not reflect Rs. 1,700.450 million into the consolidated financial statement of Local Government, DI Khan.

District Government, D.I.Khan was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. 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 for District Government, D.I.Khan as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Accounts Office, D.I.Khan with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local Government provided services in the following sectors:

Education

The education sector is one of the major sectors devolved at district level. Funds to the tune of Rs 7,027.694 million were provided to elementary & secondary education headed by District Education Officer. Expenditure of Rs 6,935.734 million was incurred, out of which expenditure of Rs 2,140.630 million was audited, thus 30.86 % of expenditure was audited.

Statistics show that there are 1243 primary, 165 middle, 54 secondary and 32 higher secondary schools in District D.I.Khan. The estimated Teacher Student Ratio is 1:45 at primary, 1:65 at middle, 1:43 at secondary and 1:25 at the level of higher secondary schools. District D.I.Khan literacy rate is 54% the Gross Enrollment Rate (GER) is 83%, and the Net Enrollment Rate (NER) is 61% at the primary level. On budgetary front, District Education office, D.I.Khan succeeded in spending 89.76% of District ADP and 94 % of non-salary budgets.

District Education Offices in D.I.Khan were given target of enrolment of 90,560 children for current year against which 64,302 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 36,760 and 27,542 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 87.45% & 89.09 % respectively. Furthermore, 88% schools in district D.I.Khan 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 43.54 % against the assigned targets.

Health

Health is another important sector of District D.I.Khan. Funds to the tune of Rs.1129.422 million were provided to health department headed by District Officer Health and expenditure of Rs 1103.024 million was incurred out of which expenditure of Rs 570.852 million was audited, thus 51.75 % of expenditure was audited.

Health department D.I.Khan consist of 56 health facilities spread across the district, among which 19 are urban while the rest are rural based. Their further break-up is 25 BHUs, 22 CDs, 4 HOSP and 5 RHC with the total catchment area population of approximately 1,384,047 as per survey carried out by Health department in 2016.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field-based Data Collection Assistants and District Monitoring Officers.

Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 33,545 babies were born with 13,792 and 9,553 in primary and secondary health facilities respectively. Out of them, 256 infant and 18 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 71,653 lab tests, 64883 X-rays, 52,504 ultrasounds, and 7,842 ECGs were done in both primary and secondary health facilities in district D.I.Khan. Figures of immunization from EPI register were also very impressive as 19,843 pregnant women received TT-2 vaccines, 43,101 kids under 12 months received full immunization, 9,475 children under 12 months received 1st measles vaccines and 17,503 kids under 19 received 3rd pentavalent vaccine. 47,018 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 tow time meals to the needy individuals seeking bed and breakfast in pursuit of employment. An ADP scheme "Establishment of Panahgahs in each Divisional Head Quarter (including D.I.Khan) and Rehabilitation of existing eleven Sarrahs in Khyber Pakhtunkhwa "is under process for approval while existing Panagah in District D.I.Khan is working under administrative control of Pakistan Bait-ul-Mall.

In the Welfare House based in D.I.Khan, 58 beggar kids were admitted with the objective to rehabilitate them through imparting vocational training. Rehabilitation center for drug addicts in D.I.Khan has 14 beds and it had treated 45 patients during the year. Furthermore, various vocational and industrial trainings were provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Tehsil Municipal Administrations, District D.I.Khan did not fulfill some primary requirements envisioned as essential component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Tehsil Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, D.I.Khan 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.

Water and Sanitation

Water and Sanitation Services Company D.I.Khan was created as separate entity in 2017 to take over water supply, sanitation and solid waste management services in 08 Urban Union councils from respective Town Municipal Administrations. Under the code of corporate governance, the company is being run by the Board of Directors. Water and Sanitation Services Water and

Sanitation Services Company D.I.Khan outsourced some of their services to contractors. So far, Water and Sanitation Services Company could recover only a marginal share of water and sanitation charges from the end users and heavily depend on government grants for its functionality.

1.2 AUDIT PARAS

1.2.1 Non-compilation/Consolidation of Accounts of Local Governments– Rs. 1,700.450 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 the certification audit of the accounts of the DCA D.I. Khan for the financial year 2020-21, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate them into the quarterly and annual accounts of the district, both government, and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs.968.889 million and Rs.731.561 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 Irregular Payments to DDOs instead of Crossed Cheques to Vendors– -Rs.85.429million

According to Para 2.3.8 of APPM, the accounting system shall improve the control the minimize the risk of corruption and fraud this objective shall be address of issuing of payment through direct bank transfer and cheques (to employee/vendor concerned) instead of payment through DDOs.

Finance Department letter No BO (W&M)/6-5/2019-20 dated 19/02/2020 provide that in order to streamline management in the public account and observe

fiscal discipline; it has been decided to stop forthwith all payment through open cheques or cash payments.

District Comptroller of Accounts Officer D.I. Khan, paid Rs 85,429,468 to various DDOs instead of issuance crossed cheques to Venders/Payees accounts.

The lapse occurred due to weak internal controls, which resulted in unauthorized payment to DDO.

As per decision of DAC meeting held in September 2021, Para stands for investigation of the matter and appropriate action.

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

1.2.3 Unverified payment of arrears on account of pay & allowances- Rs.40.573 million.

According to CTR-177, all claims in respect of Government employees shall be submitted to DAO/ AG/AGPR dully completed in all respect and supported by relevant verifiable evidence. Moreover, according to Para 4.6.5.5 of APPMA, any change in employee's allowances and deduction shall be notified by DDO through Change Statement to the DAO/ AG/AGPR.

During certification audit of DCA D.I. Khan for the financial year 2020-21 while analyzing HR data, it was noticed that arrears of pay and allowances of Rs 40,573,280 was paid, however, local office could not produce the supporting documents for verification to audit.

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

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

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

CHAPTER-2

District Government, D.I.Khan

2.1 Introduction

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

(Rs. in million)

S.No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue/ Receipts audited FY 2020-21
1.	Formations	10	04	5,381.866	NIL

2.2 Comments on Budget and Expenditure (Variance Analysis)

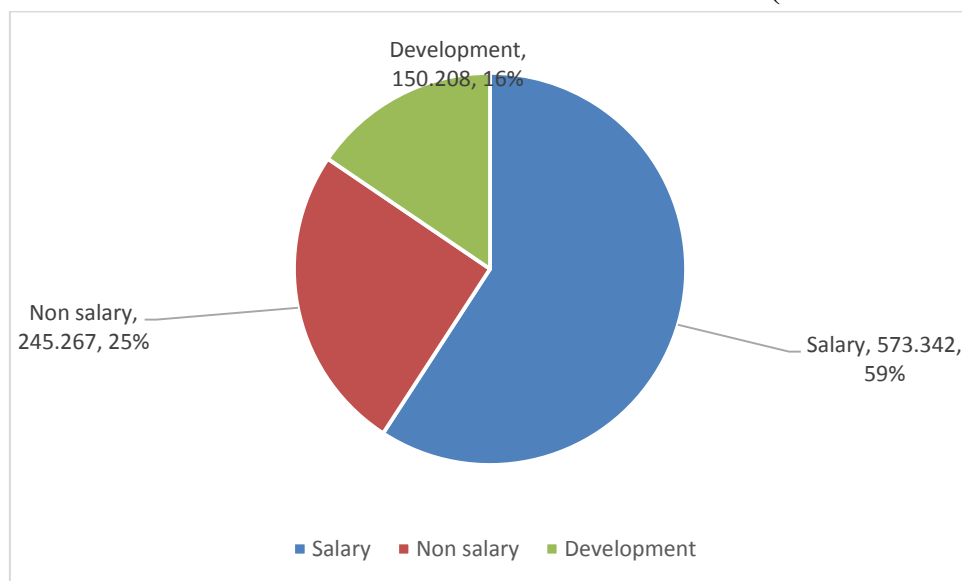
(Rs. in million)

2020-21	Budget	Actual Expenditure/ Receipts	Excess (+)/ Saving (-)	%age Excess/Saving
Salary	8,908.524	8,738.093	-170.431	-1.913
Non-salary	606.539	594.782	-11.757	-1.938
Development	0.000	0.000	0.000	0.000
Total	9,515.063	9,332.875	-182.188	-1.915
Receipt	-	-	-	-

The savings of Rs. 182.190 million indicate weakness in the capacity of District Government Departments to utilize the allocated budget.

EXPENDITURE 2020-21

(Rs. in million)



2.3 Classified Summary of Audit observations

Audit observations amounting to Rs. 300.006 million were raised as a result of this audit. This amount also included recoverable of Rs. 27.181 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

Sr. No.	Classification	Amount (Rs)
1	Irregularities	-
A	HR/Employees related irregularities	12.324
B	Procurement related irregularities	38.352
C	Management of Accounts with commercial bank	48.630
2	Value for money and service delivery issues	52.807
3	Others, including cases of accidents, negligence etc.	147.893
	Total	300.006

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. Status of ZAC meetings are given below.

S #	Audit Year	ZAC meeting
1.	2002-03	Convened
2.	2003-04	Not convened
3.	2004-05	Not convened
4.	2005-06	Not convened
5.	2006-07	Not convened
6.	2007-08	Not convened
7.	2008-09	Not convened
8.	2009-10	Not convened
9.	2010-11	Not convened
10.	2011-12	Not Convened
11.	2012-13	Not convened
12.	2013-14	Not convened
13.	2014-15	Not convened
14.	2015-16	Not convened
15.	2016-17	Not convened
16.	2017-18	Not convened
17.	2018-19	Not convened
18.	2019-20	Not convened
19.	2020-21	Not convened

2.5 AUDIT PARAS

2.5.1 Irregularities

A. HR/Employees related irregularities

2.5.1.1 Non-recovery of rent of Government accomodation-Rs.12.324 million

According to section 5 (1-C) of District Government budget rules 2016 stats that each controlling officer must ensure that all sums due to Government or regularly and promptly assessed, realized and duly credited in the Government treasury.

Office of the Deputy Commissioner, D.I.Khan allotted Govt accommodations to various employees in District D.I.Khan during FY 2020-21. Audit observed the following irregularities:

- i. 22 No. of bachelor suits have been occupied by the employees of different departments including the Federal, Provincial, District Govt as well Autonomous Bodies since long but local office fail to recover the rent for Rs.12,324,000 up to 30-6-2021.
- ii. Majority of occupants are residing illegally without payment of any rent since long as detail provided in Annex-2.

The lapse occurred due to weak financial control which resulted into non recovery of rent of Govt accommodations

When reported in July, 2021, management replied that case is pending in Peshawar High Court and efforts are being made to recover the outstanding arrears of rent from the occupants. However, no progress was intimated till finalization of this report.

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

Audit recommends recovery along with inquiry for fixing responsibility against person (s) at fault.

AIR Para No. 07 (2020-21)

B. Procurement related irregularities.

2.5.1.2.1 Unauthorized distribution of medicines- Rs.9.655 million

Pakistan Medical Commission Act, 2020, sub-section (3) of section 28The Authority shall grant full license to practice basic medicine or dentistry as a general practitioner to a person who subsequent to qualifying the NLE has completed his mandatory one-year house job or foundation year or internship satisfactorily or has successfully completed a house job, internship or foundation year equivalent to a house job at foreign teaching hospital or institution recognized.

Office of District Health Officer, Tank distributed medicine worth Rs.9,655,873 to those BHUs where the post of Medical Officer was lying vacant during the whole FY 2020-21. Since, no one in those BHUs was authorized to prescribe medicines to the patients; therefore, any such prescription and distribution of medicines without authorization could be life threatening to the visiting patients. Detail provided in Annex-3

The lapse occurred due to weak internal control which resulted into unauthorized distribution of medicine.

When reported in July, 2021, management stated that the posts of medical officer are lying vacant but other paramedical staff is available however the DG health services will be requested to posts the medical officer against the vacant posts for bad performance and health services in the area. Reply was not convincing as paramedical staff was not competent for treatment of patients and issuance of medicines.

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

Audit recommends proper mechanism and authorization for issuance of medicines to the BHUs running without doctor.

AIR Para No.10 (2020-21)

2.5.1.3 Irregular expenditure on account of purchase of furniture- Rs.13.00 million

According to KPPRA Rules-2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs.100,000.

Para 148 of GFR requires that all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible government officer who should see that quantities are correct and their quality is good, and record a certificate that he has actually received the materials and recorded them in the appropriated stock register.

Office of the District Education Officer (Male/Female), D.I.Khan incurred expenditure of Rs.8,999,920 and Rs.4,000,210 respectively on account of purchase of schools furniture during 2020-21, The following irregularities were noticed:

- i. Bid evaluation sheet along with approved comparative statement was not available in record.
- ii. The delivery challans and acknowledgment receipts for the supply of furniture in the actual quality were not available in record. However, in few cases the items were received by Chowkidar of schools instead of any responsible officer of the department.
- iii. Entries of items purchased were not made main stock register.

Irregular expenditure occurred due to weak internal control which resulted in defective procurement process of furniture.

When reported in August, 2021, the management stated that the codal formalities has been fulfilled, however detailed reply will be given after consultation of record.

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

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

AIR Para No. 06 & 04 (2020-21)

2.5.1.4 Irregular drawl of funds without actual supply of medicines-Rs.8.116 million

According to Para-290 of CTR Vol-I, no money should be drawn in advance from Government Treasury unless required for immediate disbursement or to prevent the lapse of budget grant.

Office of the District Health Officer, D.I.Khan issued supply orders of Rs.8,116,204 to MCC approved firms for supply of medicines during FY 2020-21. The local office drew funds from Government treasury by submitting AC bills along with vouchers endorsing the certificates of receipt of supply of medicines while actual supply of medicines were not made by the firm till date of audit i.e. August 2021. Details are provided in Annexure-4.

The lapse occurred due weak internal controls, which resulted into non supply of medicines to health facilities.

When reported in July 2021, the management stated that the supply of medicine will be completed soon and progress will be intimated to audit accordingly. However, no progress regarding supply of medicines was shown till the finalization of this report.

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

Audit recommends inquiry for drawl of funds from Government treasury without actual supply and action against the defaulter firms.

AIR Para No. 07 (2020-21)

2.5.1.5 Irregular expenditure on account of medicines-Rs.4.010 million

Director General Health Services Khyber Pakhtunkhwa Peshawar office order No. 7465-7568/DD(Reg/Preq/Drugs) dated 08/10/2011 stipulates that supply of the Medical Equipments/Instruments and other Misc: items must be accepted on proper delivery challans, invoices, warranties and bills with written assurance from the suppliers/ importers / manufacturers on stamp papers that all the instruments / equipments supplies are according to the required specifications,

standard and are not refurbished. Furthermore, all payments to the importers / manufacturers / suppliers are to be made after making it sure that all the items supplied are in working conditions and are declared of standard quality by the Inspection Committee.

Office of the District Health Officer, D.I.Khan incurred expenditure of Rs.4,010,113 on account of purchase of drugs & medicines from following MCC approved firms for supply of medicines during FY 2020-21. However, items purchased were neither physically available in store nor entered in main stock register of drugs & medicines which creates doubts about actual supply and delivery of stock items by the suppliers. Detail provided in Annex-5

The lapse occurred due weak internal control which resulted into irregular expenditure.

When reported in July 2021, the management stated that the supply of medicine is made by supplier and stock register will be completed and shown to audit for verification. However, no progress was shown till the finalization of this report.

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

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

AIR Para No.08 (2020-21)

2.5.1.6 Unauthorized expenditure on account of purchase of medicine & store items—Rs.2.672 million

According to Director General Health Services KP Notification No.2655-2754/DDC/DG HSKP dated 16.10.2020, the supply order of relevant item i.e Drugs, medicines, surgical, Disposables, medical devices & other non-drug items should be placed to the approved supplier on approved rates mentioned in the MCC list by Govt of Khyber Pakhtunkhwa.

Office of District Health Officer D.I.Khan incurred expenditure of Rs 2,672,602 on account of purchase of medicine and surgical equipment's during the FY 2020-21. Items were purchased not only from un-approved Medical

Coordination Committee (MCC) supplier but also on higher rates. Details are provided in Annexure-6.

The lapse occurred due to weak internal controls, which resulted into unauthorized expenditure.

When reported in July, 2021, the management stated that the medicines and other store items were purchased by adopting open tender system and all codal formalities were full filled by the department. Rely was not convincing as documentary evidences were produced in support of reply.

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

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

AIR Para No. 06 (2020-21)

2.5.1.7 Non-deposit of Performance Guarantee-Rs.0.899 million.

According to Rule-20 & 21 of KPPRA Rules-2014, (a) Procuring Entity may require the bidders to furnish bid security of 2% of contract value (b) Procuring Entity may ask for a Performance Guarantee from the contractor, which shall not exceed 10 % of the Bid Value/ Supply Order. According to Clause-2 of Contract Agreement executed with suppliers, 10% Performance Security will be released after the completion of supply and Inspection Report.

Office of the District Education Officer (Male), D.I.Khan placed supply orders for a sum of Rs.8,999,920 to various contractors for supply of furniture during 2020-21, however local office did not obtained 10% Performance Guarantee amounting to Rs.899,992 as detailed below:

S #	Supplier	Item	Amount (Rs)	10% Performance Grantee (Rs)
1	Wood Working Centre	School Furniture	477,810	47,781
2	Khan Traders	IT& Computer items	1,253,400	125,340
3	Burhan Brothers	School Furniture	7,268,710	726,871
Total			8,999,920	899,992

Non deposit of performance guarantee occurred due to weak managerial controls, which resulted in violation of rules.

When reported in August 2021, management replied that 10% Performance Guarantee was obtained from the contractor. The reply was not convincing as no documentary evidence was produced to ascertain that the contractor has actually deposited the same.

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

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

AIR Para No. 05 (2020-21)

C. Management of Accounts with Commercial Banks

2.5.1.8 Unauthorized retention of funds of polio eradication campaign-Rs.24.512 million

As per treasury rule-296, 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 and the requisite vouchers are all received and in order. Moreover, According to Para-157 of CTR read with Finance Department and Accountant General Khyber Pakhtunkhwa letters dated 01-04-2019 & 25-03-2019, payment to vender must be made through crossed cheques i.e. "Payee Account Only".

Office of Deputy Commissioner, D.I.Khan withdrawn Rs. 24,512,500 from Govt treasury on account of payment to others services rendered during FY 2020-21. Amount was drawn from Government treasury in lump sum vide Cheque No.1140342 dated 15.06.2021 in the favour of Additional Deputy Commissioner (F&P) D.I.Khan instead of payment through vender (Polio workers) and retained in bank account. Moreover, neither record of further disbursement of fund to polio workers nor bank statement of designated account of ADC (F&P) was available in record.

Unauthorized retention of funds occurred due to weak managerial controls, which resulted into violation of rules.

When reported in July, 2021, the management stated that the ADC (Finance) has been declared as DDO of the said fund and amount is available in the record, moreover the cheque is issued in the favour of DDO instead of Polio workers as these workers are private persons and have no bank account. However cross cheques will be issued to concern in due course of time. However, no progress was shown till the finalization of this report.

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

Audit recommends inquiry for verification of further disbursement of funds to concerns and action against the person(s) at fault.

AIR Para No. 03 (2020-21)

2.5.1.9 Loss due to non-conversion of Bank Account to PLS mode – Rs.13.235 million

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

Office of Deputy Commissioner, D.I.Khan maintained bank account during the FY 2020-21, which were operated in current accounts mode and had not been converted into PLS mode due to which sustained loss of profit-Rs 13,235,798. Detail provided in Annexure-7.

Non conversion of bank accounts into PLS occurred due to non-compliance of the rules, which caused loss to government.

When reported in July, 2021, the management stated that all the receipts received form PDMA is kept in the designated current bank account of Bank of Khyber but this office has received no instruction from PDMA for opening PLS

account, however the guidance will be obtained from PDMA and Finance Department regarding opening PLS account.

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

Audit recommends immediate conversion of current bank accounts into PLS besides action against the person(s) at fault.

AIR Para No 01 (2020-21)

2.5.1.10 Irregular retention of money into designated bank account– Rs.8.883 million

Government of NWFP Finance Department letter No. BOU/FD/3-10/97-98/ WMP Sum/ Vol, dated 21st January 2002 provides that unspent balances in the respective designated bank accounts as well as in the accounts of the PTA at the end of the financial year shall be treated as lapsed and shall have to be refunded to the Government Treasury.

Office of the District Education Officer (Male/ Female) D.I.Khan has cash opening balance Rs.1,989,631 of designated bank account No.4063804163 and Rs.6,894,134 of designated bank account No.4063804164 (NBP) D.I.Khan respectively which remained unspent till 30th June 2021. The amount pertains to previous year scholarships of students which were neither disbursed among students nor surrendered to Finance department without assigning any cogent reason.

Irregular retention of funds in bank account occurred due to weak internal controls, which resulted into blockage of public money.

When reported in August 2021, the management stated that the amount relates to scholarships and will be re-deposited into Govt treasury on directions of higher ups.

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

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

AIR Para No. 09&10 (2020-21)

2.5.2 Value for money & service delivery issues

2.5.2.1 Irregular drawl of conditional grant-Rs.30.00 million

According to KPPRA Rules-2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs.100,000.

According to Para-1 of PTC Guidelines (Record Maintenance), PTC will maintain complete record of income (receipts) and expenditure (payments) and shall also submit copies thereof to the DEO concerned at closure of the financial year.

Office of the District Education Officer (Male), D.I.Khan paid conditional grant worth Rs.30,000,000 to 25 Schools @ Rs.1,200,000 per school for construction of boundary walls, which was held irregular on the following grounds.

- i. Lump sum amount @ Rs.1,200,000 per School was allocated for construction of Boundary Walls without mentioning any area of said Schools i.e. Rs.1,316,000, Rs.1,152,000, Rs.989,800 and Rs.663,600 allocated for Schools having area of 6,5,4 and 2-3 kanals respectively.
- ii. Such a heavy amount was allocated without production of PC-1s of said Schools to ascertain that the schools were actually boundary less.
- iii. Progress Reports regarding execution and completion of works were not available on record to ascertain that the works were actually completed.
- iv. Bank Statements of PTC accounts of concerned Schools were also not produced to Audit to ascertain that fund were actually transferred to Bank Accounts and utilized accordingly.
- v. The vouchers and other record were not available in the office as required under Para-1 of PTC Guidelines.
- vi. Allocation of funds to the PTC Accounts deprived Government from deduction of income tax @7.5 % amounting to Rs.2,250,000.

Irregularity occurred due to weak internal controls, which resulted into irregular drawl of conditional grants.

When reported in July 2021, the management did not respond to the preliminary observation.

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

Audit recommends inquiry and action against the person at fault.

AIR Para No.02 (2020-21)

2.5.2.2 Less collection of receipts under the head of medical charges- Rs.13.778 million

As per Director General Health Services Letter No.4113/Budget/SNE dated 02-11-2020, the receipt target of Rs.26,800,000 was fixed for the office of District Health Officer and strictly directed to achieve the target for current financial year 2020-21.

According to section 5 (1-C) of District Government budget rules 2016 stats that each controlling officer must ensure that all sums due to Government or regularly and promptly assessed, realized and duly credited in the Government treasury.

Office of the District Health Officer D.I.Khan collected a sum of Rs.13,021,102 on account of receipts of OPD, in door admission, X-ray, lab and others against the target receipts of Rs.26,800,000 fixed by the Director General Health Services KP during FY 2020-21 resulting in shortfall of Rs 13,778,898.

Less recovery of receipts occurred due to weak internal controls, which resulted into loss to Government.

When reported in July 2021, the management stated that the DG Health Services has fixed the receipt target but more than forty percent posts of MOs are lying vacant peripheries due to which OPD is badly affected and have direct impact on local receipt. However, this office has tried level best to achieve the target. However, no progress was shown till the finalization of this report.

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

Audit recommends expediting the efforts for achievement of receipt target fixed by the higher ups.

AIR Para No. 02 (2020-21)

2.5.2.3 Irregular expenditure on payment of Kamara Work-Rs.4.311 million

Rule 40 (2,3,4) of Khyber Pakhtunkhwa Budget Rules 2016, requires that (i) for every work proposed to be carried out, except petty works and repairs a properly detailed estimate must be prepared for the sanction of the competent authority. This sanction is known as the "Technical Sanction" to the estimate. Such sanction shall only be accorded by the officials in accordance with the powers delegated to them. (ii) Technical sanction shall be issued within one month after approval of PC-I. IV) (iii) Cost the Technical sanction in no case shall exceed the administrative approval cost

Office of the Deputy Commissioner, D.I.Khan incurred expenditure of Rs.4,311,000 on account of payment of previous liabilities for Kamara Work (flood control) during 2020-21. Following irregularities were noticed:

- i. Expenditure was incurred on kamara work/ flood control through Agriculture Engineering department by consuming 2,720 bulldozing hours but neither the PC-1 nor technical sanction was obtained from the Competent Authority.
- ii. The work was shown commenced and completed in advance during the months of 04,05,08,09,10,11/2019-20 while the funds were released and sanctioned in 09/2021.
- iii. No correspondence between DC office and Agriculture Engineering Department regarding creation and clearing of liabilities was available in record.
- iv. Agriculture Engineering Department neither produced log books, consumption certificate nor any vouchers of fuel consumed by the bulldozers to verify the actual consumption of fuel for 2,720 bulldozing hours.
- v. Measurement book showing quantity and exact location of scheme was not maintained by the department.

- vi. No NOC from Gomal Zam Irrigation Division regarding non-executing of same work was obtained as the same nature of work is also being executed by the irrigation department in same area.
- vii. Expenditure for diesel charges was incurred @ Rs.1800/ hour without approved rate analysis.
- viii. The completion certificates from the land owners / community was not obtained by the department.

The lapse occurred due to non-compliance of rules, which resulted into irregular payment of liabilities.

When reported in July, 2021, the management stated that the payment on account of Kamara work was made to Assistant Agriculture Engineering Department for incurrence of expenditure for POL and overhead charges through book transfer. The maintenance of log books, duty orders and detail of utilization of fuel is the responsibility of Agriculture Engineering Department. However, no progress was shown till the finalization of this report.

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

As such expenditure was incurred without observing the codal formalities and sanction of the competent authority, which needs to be clarified.

AIR Para No.06 (2020-21)

2.5.2.4 Wasteful expenditure on account of POL charges-Rs.1.222million.

Treasury Rule-7 (i), states that all the money received by or tendered to government officers on account of the revenue shall without undue delay be paid in full into a treasury.

The Government of KPK of Health Department vide Notification No. E & A (H)3-22/97/Vol.-II dated 8-7-1997 that ambulances provided for various Health Institutions should only be used for shifting of patients on charge basis and should not be used for any other purpose.

Office of the District Health Officer, D.I.Khan incurred expenditure of Rs.1,352,350 on account of POL charges of ambulances of various medical facilities during FY 2020-21. Following irregularities were noticed:

- i. The receipt from shifting of patients by such ambulances for Rs.130,300 was deposited into Govt treasury against the expenditure of Rs.1,352,350 on POL of ambulances which resulted into loss of Rs.1,222,050 as detail given below: -

S.No	Medical facility	Expenditure (POL)	Receipt	Loss (Rs)
1	THQH Panyala	225,000	21,200	203,800
2	Police Line Hospital	158,042	0	158,042
4	THQH Paharpur	142,129	45,680	96,449
5	CH Daraban	105,744	0	105,744
6	CH Choudhwan	185,892	2,760	183,132
7	RHC Kot Jai	21,415	5,200	16,215
8	RHC Kerri Shamoza	75,093	0	75,093
9	THQ Kulachi	204,384	27,360	177,024
10	THQ Prova	234,651	28,100	206,551
Total		1,352,350	130,300	1,222,050

- ii. No record of refer / shifting of patients to other hospitals by authorized medical officer was available in concern medical facility.

The lapse occurred due to weak internal controls, which resulted into wasteful expenditure

When reported in July 2021, the management stated that in most of the cases patients were shifted to other hospitals in emergency and no charges were collected due to which receipt less than expenditure is incurred on POL of ambulances. Reply was not convincing as no documentary evidences were produced to confirm the emergency situation in the area.

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

Audit recommends investigation and fixing responsibility on the person(s) at fault.

AIR Para No. 03 (2020-21)

**2.5.2.5 Irregular expenditure on account of repair of buildings-
Rs.2.371 million**

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

Para 2.4 of B&R code requires that No work shall be started without administrative approval, technical sanction and allotment of funds.

Office of the District Education Officer (Male/ Female) D.I.Khan incurred expenditure of Rs.1,188,000 and Rs.1,183,000 respectively on account repair of schools building during FY 2020-21. The following irregularities were noticed:

- i. Expenditure was incurred on repair of class rooms of various schools but repair work was directly executed by Parent Teacher Councils without assistance of any technical team or executing agency.
- ii. Technical sanction was not obtained before execution of work.
- iii. Neither detailed cost estimate /PC-I was approved nor measurement book (MB) was maintained by the department.
- iv. Physical verification and completion certificate was also not available in record.

Irregular expenditure occurred due to weak internal controls, which resulted in violation of rules and regulation.

When reported in August 2021, the management stated that the amount has been transferred to schools and codal formalities are required to be full filled by the PTC.

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

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

AIR Para No. 08& 09 (2020-21)

2.5.2.6 Doubtful expenditure on account of various activities -Rs.1.125 million

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

Office of the Deputy Commissioner, D.I.Khan paid Rs.1,125,810 to the Tehsil Municipal Officer D.I.Khan during FY 2020-21, as detailed below:

S #	Cheque No &Date	Amount (Rs)
1.	36826712 dated 07-10-2020	888,650
2.	36826711 dated 07-10-2020	237,160
Total		1,125,810

The funds were transferred for performing various activities by TMA D.I.Khan but neither any detail of activities to be performed nor record of paid vouchers, actual payee receipts, fund utilization certificate etc were not returned back to DC office for verification of expenditure incurred by executing body.

Doubtful expenditure incurred due to weak internal controls, which resulted into un-verified payments.

When pointed out in July, 2021, the management stated that TMO D.I.Khan would be approached for production of relevant record regarding payment of relief fund expended during 2020-21 for verification of audit. However, no progress was shown till the finalization of this report.

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

Audit recommends production of record to authenticate the veracity of expenditure incurred.

AIR Para No.05 (2020-21)

2.5.3 Others, including cases of accidents, negligence etc

2.5.3.1 Irregular expenditure on account Incentive cash award-Rs.122.500 million.

According to Para-17 of GFR read with Sections-14 (3) of the Auditor General's (Functions, Powers, Terms and Conditions of Service) Ordinance, 2001 that no such information nor any books or other documents, to which the Auditor-General has a statutory right of access, may be withheld from the Director General Audit.

Office of the District Education Officer (Male / Female) D.I.Khan incurred expenditure of Rs. 42,660,000 and Rs 79,840,446 respectively on account of Incentive Cash Award during 2020-21, it was observed that expenditure was shown incurred on payment of scholarships to female students of Govt: Boys & Girls Schools through General Post Office but neither detail of students along with amount paid nor any other documents showing mode of disbursement, acknowledgment receipts etc was produced to audit.

The lapse occurred due to weak internal controls, which resulted into irregular expenditure.

When reported in August 2021, Management stated that the detailed reply will be given after consultation of record and record will be produced in due course of time for verification by audit.

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

Audit recommends inquiry for verification of payment record and action against the person (s) at fault.

AIR Para No.07&08 (2020-21)

2.5.3.2 Irregular release on account of polio campaign-Rs.13.714 million

According to Section-14 (3) of the Auditor General's Ordinance, 2001, no such information nor any books of accounts or any other document, to which the Auditor-General has the statutory right of access, be withheld from Audit. Moreover, under section 115 (7) of the Local Government Act 2013, the Auditor-

General of Pakistan shall have excess to all books of accounts and may also examine any public servant or premises of the Local Government.

As per Deputy Commissioner D.I.Khan letter No.1030/DC/DN (Account) dated 07-10-2020, the acquaintance roll /vouchers, actual payee receipts, expenditure statement along with utilization certificate in original of expenditure incurred are to be sent by the department for audit purpose.

Office of the Deputy Commissioner, D.I.Khan released funds of Rs.13,714,000 to District Police Officer (DPO)D.I.Khan vide cheque No. 06288028 dated 24-06-2021 on account of polio campaign, but the quarter concern has not submitted the acquaintance roll /vouchers, actual payee receipts, expenditure statement along with fund utilization certificate in original of expenditure incurred to Deputy Commissioner, D.I.Khan for audit purpose.

Irregular release of funds occurred due to weak internal controls, which resulted into un-verified payments.

When reported in July, 2021, the management stated that the DPO D.I.Khan would be requested to produce all relevant record required by audit for verification. However, no progress was shown till the finalization of this report.

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

In the absence of auditable record, the veracity of expenditure incurred could not authenticate.

AIR Para No.04 (2020-21)

2.5.3.3 Irregular expenditure on account of rent of building-Rs.6.228 million

Finance Department Notification No. SO (Admin)/FD/3-19/2018 dated 01-04-2019 provide that all the payments should be made through vender / Payee account only and no payments should be made by the drawing and disbursing officer by the office of Accountant General. Moreover, according to Finance Department letter No. S.O(A/Cs)/FD/2-5/93 dated 14-05-1996, payment should be made after getting NOC from C&W Department for non-availability for office accommodation, rent assessment certificate from C&W Department & Excise

&Taxation Department and necessary agreement with the land owner for a period of 3 years.

Offices of the Deputy Commissioner D.I.Khan incurred expenditure of Rs.6,228,000 on account of rent of office building of various Patwar Khana during the FY 2020-21.Details provided in Annex-8.

The detail of cheques issued to Deputy Commissioner D.I.Khan is as under:-

S.No	Date	Cheque No	Amount (Rs)
1	16.06.2021	1138818	1,920,000
2	16.06.2021	1138819	1,608,000
3	16.06.2021	1138820	1,380,000
4	16.06.2021	1138821	1,320,000
Total			6,228,000

The expenditure was held irregular on the following grounds.

- i. The pre-audit cheques were issued in favour of Deputy Commissioner by DCA instead of vender / owner of the buildings.
- ii. The payment was shown made in cash to the owners of building while no actual payee receipts were found available in support of payment made.
- iii. Rent Assessment Certificates from C&W Department and approved map plan were also not available in record
- iv. Rent agreements with the owners were also not produced to Audit.

Irregular expenditure occurred due to weak internal controls, which resulted in unverified disbursement of funds.

When reported in July, 2021, the management stated that the pre-audit cheques were issued in favour of DC D.I.Khan as there are 106 No of Patwar Khanas and it is not possible to make payment through vender, moreover all codal formalities has been full filled and complete record will be produced to audit in due course of time. Reply was not convincing as no supporting documents were produced in support of reply.

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

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

AIR Para No.02 (2020-21)

**2.5.3.4 Unauthorized retention of funds of polio eradication campaign
-Rs.4.179 million**

According to section 41 of LGA 2013 states that every official or servant of Local Government or member of Local Council and every person charge with administration of Local Government Shall be personally responsible for any loss or waste, financial or otherwise of any property belonging to Government. Finance Department Khyber Pakhtunkhwa letters dated 01-04-2019 & 25-03-2019, payment to vender must be made through crossed cheques i.e. "Payee Account Only".

Office of the District Health Officer, D.I.Khan withdraw Rs.4,179,000 from Govt treasury on account of " POL for polio campaign " during the FY 2020-21, as detailed below:-

S.No	Cheque No	Date	Amount
1	1140404	25.06.2021	546,000
2	1140352	25.06.2021	1,440,000
3	1140353	25.06.2021	1,440,000
4	1140402	25.06.2021	753,000
Total			4,179,000

It was observed that: -

- i. The pre audit cheque was issued in the favor of DHO instead of vender/ supplier.
- ii. The expenditure was shown incurred on further payment to the Secretaries Union Councils without mentioning any approved list or rates by the competent authority.
- iii. No detailed supporting documents and vouchers were produced for expenditure for POL incurred during the polio campaign.

The lapse occurred due to weak internal controls, which resulted into unauthorized retention of funds of polio eradication campaign

When reported in July, 2021, the management stated that the DHO has been declared as DDO of the said fund and amount is available in the bank,

moreover the cross cheques will be issued to concern in due course of time. Reply was not convincing as no supporting documents were produced in support of reply.

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

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

AIR Para No. 05 (2020-21)

2.5.3.5 Irregular payment on account of previous year liabilities- Rs.1.272 million

According to Rule 74 (a) of the Khyber Pakhtunkhwa Budget rules 2016, every officer incurring or authorizing expenditure from district fund shall be guided by high standards of financial propriety. Among the principles on which generally greater emphasis is laid down that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Office of the District Officer Social Welfare, D.I.Khan paid Rs. 1,272,069 as previous year liabilities under various heads during 2020-21 as per detailed below.

S. No	Cheque No. & Dated	Description	Amount (Rs)
1.	No. 1075799 dated: 09.03.2021	Rent of office building (Rehabilitation centre for drug addicts)	155,682
2.	No. 1075802 dated: 09.03.2021	Rent of office building (DO Office)	81,781
3.	No. 1075801 dated: 09.03.2021	Rent of office building (Child welfare home)	130,375
4.	No. 1075622 dated: 02.03.2021	Supply of food Ration for children	904,231
Total			1,272,069

The expenditure was held doubtful and irregular on the following grounds: -

- i. Investigation sanction was not obtained from competent authority.

- ii. Certificate of DDO mentioning that the liabilities were not previously claimed was not found attached.
- iii. Revised budget estimate was not produced to authenticate the shortage of funds during previous years.

The lapse occurred due to weak internal controls, which resulted into irregular payment.

When reported in November 2021, the management replied that payment was made after fulfillment of all codal formalities. However, no progress was shown till the finalization of this report.

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

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

AIR Para No. 02 (2020-21)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

District D.I.Khan has six Tehsils i.e. D.I.Khan, Paharpur, Paroa, Kulachi, Daraban and Darazina. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), Tehsil Officer (Regulation) and Tehsil Officer (Infrastructure).

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

- i. Monitoring and supervising the performance of functionaries of Government offices located in the Tehsil
- ii. Land management in the Tehsil, provision of municipal services, execution and management of development plans for improvement of municipal services and infrastructure
- iii. Enforcing municipal laws, rules and bye-laws, Preventing and removing encroachments, regulate affixing of sign-boards and advertisements
- iv. 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
- v. 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
- vi. Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets
- vii. Co-ordinate and support municipal functions amongst village and neighborhood councils
- viii. Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof.

Audit Profile of TMAs of District D.I.Khan.

(Rs. in million)

S/N	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue/Receipts audited FY 2020-21
1.	Formations	06	06	744.432	731.561

3.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Town Municipal Administrations in District D.I.Khan for the year 2020-21 is as under:

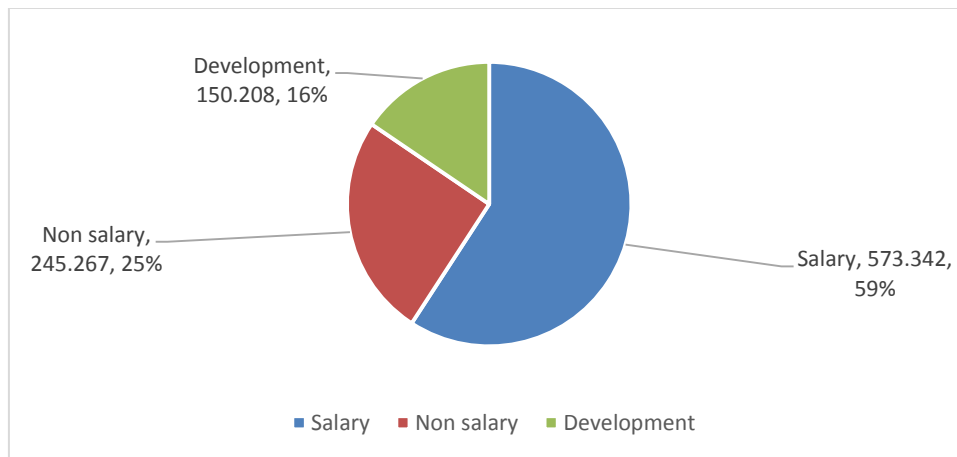
(Rs. in million)

FY 2020-21	Budget	Expenditure	Excess/ (Saving)	%age
Salary	489.459	573.342	-83.883	14.25
Non-salary	246.100	245.267	0.833	6.79
Developmental	150.140	150.208	-0.068	34.45
Total	885.699	968.817	-83.118	16.66
Receipt	811.231	731.561		

The excess expenditure of Rs.83.118 million indicates weakness in the capacity of these local institutions to allocate less budget.

EXPENDITURE 2020-21

(Rs. in million)



3.1.1 Classified Summary of Audit Observations

Audit observations amounting to Rs. 126.413million were raised as a result of this audit. This amount also includes recoverable of Rs. 52.502 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rsin million)
1.	Irregularities	-
A	HR/Employees related irregularities	2.909
B	Management of Accounts with Commercial Banks	1.002
2.	Value for money and service delivery issues	115.614
3.	Others, including cases of accidents, negligence etc.	6.888
Total		126.413

3.1.2 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 Tehsil Accounts Committee meetings are given below:

Sr. No.	Audit Year	TAC meeting
1.	2009-10	Not Convened
2.	2010-11	Not Convened
3.	2011-12	Not Convened
4.	2012-13	Not Convened
5.	2013-14	Not Convened
6.	2016-17	Not Convened
7.	2017-18	Not Convened
8.	2018-19	Not Convened
9.	2019-20	Not Convened
10.	2020-21	Not Convened

3.5 AUDIT PARAS

3.5.1 Irregularities

A. HR/Employees related irregularities

3.5.1.1 I Irregular payment due to non-adjustment of advances- Rs.1.789 million

According to Para-290 of CTR read with Para-136 of GFR Vol-1, no money should be drawn from Government Treasury unless required for immediate disbursement and adjustment thereof required to submit within prescribed period or return to head quarter before or on 30th. June.

Office of the Tehsil Municipal Officer Paroa paid advances of Rs.1,789,300 to various employees for different purposes during FY 2020-21 whereas the concerned officials did not submit any supporting documents of adjustment and utilization of advances up to 30-06-2021. Detail provided in Annex-9.

Non adjustments of advances occurred due to weak internal controls, which resulted into irregular expenditure.

When pointed in October 2021, the management replied that, advances have been adjusted and the adjustment vouchers will be provided with due course of time. However, no progress was shown till the finalization of this report.

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

Audit recommends adjustments of advances or made good by recovery from the official concern.

AIR Para No.09 (2020-21)

3.5.1.2 Advance payment on account of religious activities- Rs.1.120 million

Rule 75(6) of Khyber Pakhtunkhwa, District or City District Government Budget Rules 2016, requires that systematic internal checks are calculated to prevent and detect errors and irregularities in the financial proceedings and to guard against waste and loss of public money and stores.

As per 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.

Office of the Tehsil Municipal Officer Daraban incurred expenditure of Rs.1120,000 on account of advance payment to various employees for arrangement of religious activities i.e. Muharram, Eid Melad-un-Nabi etc. but neither adjustment accounts nor paid vouchers / bills were submitted by official concern for verification expenditure incurred, as detail given below: -

S.No.	Month	Particular	Amount (Rs)
1	08/2020	M.Tahir JC	100,000
2	08/2020	M.Sayyam JC	100,000
3	07/2020	Jahanzeb SI	100,000
4	03/2021	M.Sayyam JC	200,000
5	03/2021	M.Sayyam JC	200,000
6	07/2021	M.Sayyam JC	100,000
7	09/2020	Jahanzeb SI	120,000
8	03/2020	Jahanzeb SI	200,000
Total			1,120,000

The lapse occurred due to weak internal controls, which resulted into non adjustment of advances.

When pointed out in Oct 2021, the management stated that the expenditure incurred on various activities and all record will be produced to audit in due course of time. Reply was not convincing as in the absence of record the veracity of expenditure could not be verified.

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

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

AIR Para No. 02 (2020-21)

B. Management of Accounts with Commercial Banks

3.5.1.3 Loss to TMA on account of deduction of income tax from bank accounts- Rs.1.002 million

According to Section 49 (2), sub section 2, of the income tax ordinance 2001, “the income of provincial government or a local government in Pakistan shall be exempted from tax under this ordinance other than income chargeable under the head “Income from Business” derived by a Provincial Government or Local Government from business on outside its jurisdictional area. Furthermore, Section 49(3) subject to sub Section (2), any payment received by Federal Government, Provincial Government and Local Government shall not be liable to any collection or deduction of advance tax.

During audit of the Tehsil Municipal Officer Paroa for FY 2020-21, it was observed that income tax was deducted on cash withdrawal and profit by bank from TMA designated bank accounts for Rs.1,001,530 as detail given below: -

FY 2020-21	A/C No BOK 85001 SDA	A/C No NBP 57404		A/C No BOK 408001	A/C No. 1447-01
	Tax on profit	Tax on cash withdrawal	Tax on profit	Tax on profit	Tax on cash withdrawal
Total	97,435	242,291	592,987	58,931	9,886
Grand Total					1,001,530

Deduction of income tax from official bank account occurred due to weak financial controls, which resulted into loss to Government.

When pointed in October 2021, the management replied that TMA Paroa will discuss the issue of income tax deduction with Bank authorities. However, no progress was shown till the finalization of this report.

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

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

AIR Para No. 03 (2020-21)

3.5.2 Value for money & service delivery issues

3.5.2.1 Non-collection of long outstanding water charges -Rs.38.56 million

According to rules 11(d) of the Tehsil Municipal Administration Budget Rules 2016, the calculation of fixed revenue is to be based on actual demands, including arrears, if any, and likelihood of realization during the year.

According to Rule (45) (2) the above rules, all arrears of taxes, rents and other moneys claimable by a local government under this Act shall be recoverable as arrears of land revenue.

Record of the Tehsil Municipal Officer, Kulachi for the FY 2020-21 revealed that Rs. 38,563,237 are lying as outstanding dues against the end users of water supply schemes up to 30th June 2021.

Non collection of government dues were due to weak financial management, which resulted in loss to public exchequer.

When pointed out in October 2021, management stated that taxation branch of TMA is trying its level best to collect all outstanding water rate charges. However, no progress was shown till the finalization of this report.

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

Audit suggests investigation to determine responsibility and expedite recovery.

AIR Para No. 02 (2020-21)

3.5.2.2 Non-auction of contract –Rs 35.905 million.

As per section (2) of Local Government Department Letter No. AO-II/LCB/6-11/2017 dated 20.07.2017 regarding policy guidelines of contractors the local councils shall fix different dated in one advertisement for auction of the contractor of local taxes if no reasonable bid is offered then another advertisement be got published in the renewed and widely circulated newspaper through information department. The same practice shall certain to certain the

maximum increase of up to minimum of 20% over the last year approved bid income.

Office of the Tehsil Municipal Officer, D.I.Khan collected Rs.14,572,590 on account of local taxes and fee of a contract of Cattle Fair Market through departmental collection instead of adopting open auction through E-bidding system which resulted into loss to Government of Rs. 35,905,610 as detailed below:

Description	Amount (Rs)
Bid amount of the FY 2018-19	35,055,000
Add: 20% annual increase during 2019-20	7,011,000
Sub Total	42,066,000
Add: 20% annual increase during 2020-21	8,413,200
Sub Total	50,479,200
Less: Departmental collection during 2020-21	14,573,590
Total Loss (Rs)	35,905,610

Non-auction of contract occurred due to weak internal controls, which resulted into loss to TMA.

When reported in October 2021, the management stated that the contract was put to auction but no bid was offered by any contractor due to which departmental collection was made. Reply was not convincing as the department adopted open auction system for one time and contract was not put to auction 2nd and 3rd time to get the reasonable bid.

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

Audit recommends inquiry and action against the person at fault.

AIR Para No. 01 (2020-21)

3.5.2.3 Non- awarding of contract to lower bidder- Rs 13.808 million.

As per Chapter III (14) (2) (b) (ix) of KP Public procurement Regulatory Authority Act 2012 of Procurement of works & non-consulting services requires that the bid found to be the lowest evaluated bid shall be accepted.

Office of the Tehsil Municipal Officer, D.I.Khan put the contract of Goat & Sheep Market for auction and lowest bid of Rs.33,250,000 was offered by a

contractor M/S Imran Khan but was not accepted and contract was Departmentally executed with total collection of Rs. 19,441,082 which resulted into loss to Government of Rs. 13,808,918 during 2020-21.

Non-awarding of contract to lowest bidder occurred due to weak financial controls, which resulted in loss to Government.

When reported in October 2021, Management stated that the detailed reply will be given after consultation of record.

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

Audit recommends inquiry and action against the person at fault.

AIR Para No. 02 (2020-21)

3.5.2.4 Non-auction of contract-Rs.7.560 million

As per section (2) of Local Government Department Letter No. AO-II/LCB/6-11/2017 dated 20.07.2017 regarding policy guidelines of contractors the local councils shall fix different dated in one advertisement for auction of the contractor of local taxes if no reasonable bid is offered then another advertisement be got published in the renewed and widely circulated newspaper through information department. The same practice shall certain to certain the maximum increase of up to minimum of 20% over the last year approved bid income.

Office of the Tehsil Municipal Officer Paharpur collected local taxes and fees from various contractors during FY 2020-21, it was observed that collection was made departmentally instead of adopting open auction through E-bidding system of contractor with 20% above of last year approved bid which result into loss to Government for Rs.7,560,364 as detailed below:

S.No	Contract	Previous year bid	Plus 20% above	Department collection	Loss (Rs)
1.	Bus stand Paharpur	2,750,786	3,300,943	1,570,990	1,729,953
2	Bus stand Paniala	980,999	1,177,198	615,790	561,408
3	SabzeiMandiPaniala	800,000	960,000	476,564	483,436
4	ShokhtiLakrri	480,600	576,720	81,099	495,621

5	Professional License fee	652,000	782,400	0	782,400
6	MandiMavishianChasma	1,188,000	1,425,600	744,420	681,180
7	MandiMavishianPahapur	2,825,620	3,390,744	2,342,850	1,047,894
8	SabzeiMandiPaharpur	1,549,228	1,859,073	1,305,153	553,920
9	Bus stand Rangpur	727,650	873,180	476,290	396,890
10	Tehbazari	1,329,210	1,595,052	767,390	827,662
Total					7,560,364

Non-auction of contracts occurred due to weak internal controls, which resulted into loss to TMA.

When reported in October 2021, the management stated that the contracts were put to auction but no bid was offered by any contractor due to which departmental collection was made. Reply was not convincing as the department adopted open auction system for one time and contract was not put to auction 2nd and 3rd time to get the reasonable bid.

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

Audit recommends inquiry and action against the person at fault.

AIR Para No 05 (2020-21)

3.5.2.5 Non-auction of contract –Rs 5.236 million

As per section (2) of Local Government Department Letter No. AO-II/LCB/6-11/2017 dated 20.07.2017 regarding policy guidelines of contractors the local councils shall fix different dated in one advertisement for auction of the contractor of local taxes if no reasonable bid is offered then another advertisement be got published in the renewed and widely circulated newspaper through information department. The same practice shall certain to certain the maximum increase of up to minimum of 20% over the last year approved bid income.

Office of the Tehsil Municipal Officer, D.I.Khan made collection of Rs.2,083,500 through departmental collection of local fee and taxes of General Bus Stand instead of adopting open auction through E-bidding system which resulted into loss to Government of Rs. 5,236,500 as detailed below: -

Description	Amount (Rs)
Bid amount of the FY 2019-20	6,100,000
Add: 20% annual increase during 2020-21	1,220,000
Sub Total	7,320,000
Less: Departmental collection during 2020-21	2,083,500
Total Loss	5,236,500

Non-auction of contract occurred due to weak internal controls, which resulted into loss to Govt.

When reported in October 2021, the management stated that the contract was put to auction but no bid was offered by any contractor due to which departmental collection was made. Reply was not convincing as the department adopted open auction system for one time and contract was not put to auction 2nd and 3rd time to get the reasonable bid.

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

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

AIR Para No. 03 (2020-21)

3.5.2.6 Non-deposit of Income Tax-Rs 5.026 million

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

Office of the Tehsil Municipal Officer, D.I.Khan departmentally executed various contracts of collection of local taxes and fees without adopting open auction system for Rs. 50,269,215 during 2020-21, it was observed that Government treasury sustained loss of Rs. 5,026,921 on account of income tax which was required to be deposited by the contractors in case of auction of contracts.

S.No	Contract	Amount Collected (Rs)	Income Tax @ 10% (Rs)
1.	General Bus Stand, D.I.Khan	2,083,500	208,350
2.	Cattle Fair Market	14,573,590	1,457,359
3.	Goat and Sheep Market	19,441,082	1,944,108
4.	Sign Board Fee	770,330	77,033
5.	The Bazari	5,206,350	520,635
6.	Map Fee	8,194,363	819,436
Total		50,269,215	5,026,921

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

When reported in August 2021, the management stated that the contracts were departmentally executed, due to which income tax was not deducted. Reply was not convincing as the contracts were required to be auctioned as per Govt policy which was not followed.

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

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

AIR Para No. 06 (2020-21)

3.5.2.7 Non-collection of Rent -Rs 5.001 million

According to Para 28 of GFR Vol.-I, 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.

Office of the Tehsil Municipal Administration, D.I.Khan record revealed that rent of Rs. 19,200,000 was required to be collected from 484 No. shops during 2020-21, but a sum of Rs.14,198,532 was collected thus Government treasury sustained loss of Rs. 5,001,468 as detail in Annex-10

Non-collection of Government dues occurred due to weak internal controls, which resulted into loss to Government.

When pointed out in October 2021, the management stated that due to COVID-19, the shop keepers are facing problems in paying rent and efforts are

being made for collection of arrears. However, no progress was shown till the finalization of this report.

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

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

AIR Para No. 08 (2020-21)

3.5.2.8 Overpayment on account of execution of excess quantity over & above BOQ– Rs. 3.355 million

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

Office of the Tehsil Municipal Officer, Kulachi overpaid Rs.3,355,116 on account of execution of scheme “Rehabilitation/widening of road from Sardar Inayatullah Chowk to Sakhi Gate” during 2020-21, it was observed that following items of work were executed in excess quantity over & above the approved BOQ which resulted into loss to Govt as detail below.

S #	Item	Quantity executed M3	Quantity approved M3	Excess quantity M3	Rate /M3	Over payment-(Rs)
1	Borrowed pit excavation in foundation	566.4 +3870.4 = 4436.8	2718.01	1718.79	330.94	568,816
2	Sub base course shingle gravel	1307.1	0	1307.1	1351.29	1,766,271
3	Base course aggregate	4811.5+283.2= 3093.7	2718.47	375.23	2718.41	1,020,029
Total						3,355,116

Overpayment occurred due to weak internal controls, which resulted into loss to Government.

When pointed out in October 21, management stated that total cost paid was within limit of approved cost. Reply was not convincing as no documentary evidence is produced in support of reply.

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

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

AIR Para No. 04 (2020-21)

3.5.2.9 Less collection of local receipts -Rs 1.163 million

According to Para 28 of GFR Vol.-I, 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.

Office of the Tehsil Municipal Officer, D.I.Khan auctioned various contracts during 2020-21 , it was observed that contracts were awarded for Rs. 5,760,000 while an amount of Rs. 4,597,000 was collected by the quarter concern which resulted into less collection of Government receipts for Rs. 1,163,000.as detailed below:-

S.No	Name of Contract	Auctioned (Rs)	Collected (Rs)	Balance (Rs)
1	Slaughter House	470,000	420,000	50,000
2	Fire Wood	4,310,000	3,509,000	801,000
3	Motor Lorry Adda Sheikh Yousaf	130,000	118,000	12,000
4	Cycle Stand	850,000	550,000	300,000
Total		5,760,000	4,597,000	1,163,000

Less collection of Government receipts occurred due to weak internal controls, which resulted into loss to Government.

When pointed out in October 2021, the management stated that due to COVID-19, the contractors are facing problems in collection of taxes and this office is trying its level best to complete the collection of remaining amounts. However, no progress was shown till the finalization of this report.

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

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

AIR Para No. 05 (2020-21)

3.5.3 Others, including cases of accidents, negligence etc

3.5.3.1 Irregular expenditure on account of non-schedule items- Rs.2.013 million

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

Office of the Tehsil Municipal Officer Paharpur incurred expenditure of Rs.2,013,619 on execution of scheme “Construction /Beautification Park Dhakki Morr UC Bilot during FY 2020-21. The following irregularities were noticed:

- i. The following items were executed as non-schedule but approved rate analysis by the competent authority was available in record.

S.No	Item	Qty	Rate	Amount (Rs)
1	Tree walls	2,278.41	750	1,708,807
2	Providing of flexible PCC	3,000 sft	50	15,000
3	S/F dust PPC ¾	2 Nos	1000	20,000
4	Providing of Kids equipments	1 Nos	100,000	100,000
5	Tuff tiles	3,087.59	55	169,817
Total				2,013,624

- ii. The measurement book of the said scheme was not maintained by the Engineer In-charge.

Execution of non-scheduled items without approval occurred due to weak internal controls, which resulted into irregular expenditure.

When reported in October 2021, Management stated that the detailed reply will be given after consultation of record in due course of time.

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

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

AIR Para No. 03 (2020-21)

3.5.3.2 Irregular expenditure on account of installation of hand / motor pumps-Rs.1.113 million

According to Para 10 (iii) & (iv) of GFR, no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage & public money should not be utilized for the benefit of particular person or section of the community.

Office of the Tehsil Municipal Officer Paroa incurred expenditure of Rs.1,112,939 on installation of hand and motor pumps in various locations of Tehsil Paroa during 2020-21 as detailed below:-

S.No	Scheme	Amount (Rs)
1	Installation of submersible Pumps in UC Mohana	445,460
2	Installation of 3 No solar system Rind & Pota Abdul Ghafoor and Abdul Hashim.	525,113
3	Installation of submersible pump in mangle	142,366
Total		1,112,939

The expenditure seemed doubtful and wasteful on the following grounds;

- i. The amount was shown incurred on installation of water pumps in the home of various individuals instead of for community of the area.
- ii. Exact location of hand /motor pumps were neither mentioned in Administrative Approval nor in Technical Sanction.
- iii. The MB and office record was also silent about the location of the pressure pumps.
- iv. The hand /motor pumps were installed in remote area and thus could not be verified due to non-mentioning of their exact location.
- v. The installations of pumps were not acknowledged by the community.
- vi. Proper handing/taking to any Government Department for operation & maintenance was not made.
- vii. Any Government Department has not taken the same on their stock register.

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

When reported in October 2021, the management stated that, the reply will be given by Tehsil Officer (I &S) after detail scrutiny of record. However, no progress was shown till the finalization of this report.

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

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

AIR Para No. 05 (2020-21)

3.5.3.3 Wasteful expenditure on account of cleanliness activity - Rs.1.098 million

According to Rule 74 (a) of the Khyber Pakhtunkhwa Budget rules 2016, every officer incurring or authorizing expenditure from district fund shall be guided by high standards of financial propriety. Among the principles on which generally greater emphasis is laid down that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Office of the Tehsil Municipal Officer Daraban incurred expenditure of Rs.1,098,370 on account of execution of work “cleanliness /De-silting of drains at various areas in Tehsil area during 2020-21 as detailed below.

S.No	Date	Particular	Amount (Rs)
1	22-01-2021	Cleanliness campaign	229,300
2	25-01-2021	Hiring of Excavators	301,840
3	25-01-2021	Hiring of tractor	182,770
4	18-06-2021	Hiring of Excavators	258,342
5	24-04-2021	Hiring of Excavators	126,118
Total			1,098,370

Following irregularities were noticed:

- i. The excavators and tractors were hired on per hours basis for de-silting and cleanliness activity but no approved rate analysis and quotations were obtained.

- ii. The work was executed through private contractor and TMA own sanitary workers /sanitation staff was not engaged in such activity.
- iii. The payment was made without passing by pre-audit section of local fund audit department.

The lapse occurred due to weak internal controls, which resulted into wasteful expenditure.

When reported in October, 2021 the management stated that work was executed through private labour for timely completion of work. Reply was not convincing as the permanent staff of sanitation branch was not engaged for the same work.

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

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

AIR Para No. 03 (2020-21)

**3.5.3.4 Wasteful expenditure on account of cleanliness activity-
Rs.1.064 million**

According to Rule 74 (a) of the Khyber Pakhtunkhwa Budget rules 2016, every officer incurring or authorizing expenditure from district fund shall be guided by high standards of financial propriety. Among the principles on which generally greater emphasis is laid down that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

According to Local Government Department Government of Khyber Pakhtunkhwa letter No.AO/LCB/4(I)06/ 2009-10 dated 4.9.2010 no payment shall be made by the local councils unless the bill is pre audit by the staff of Local Fund Audit Department. Furthermore, according to Section (2) Clause (d) of the Khyber Pakhtunkhwa Local Government Act, 2013, the director local fund Audit shall pre-audit all the payments from the respective fund of Tehsil Municipal Administration, village or neighborhood councils, as the case may be,

before approving the disbursement of money, in the manner as may be prescribed.

Office of the Tehsil Municipal Officer Paharpur incurred expenditure of Rs.1,064,265 on account of execution of work “Cleanliness /De-silting of drains at various areas in Tehsil Paharpur during 2020-21 as detailed below:

S #	Cheque No.	Date	Amount (Rs)
1	22510589	04-01-2021	202,200
2	22510593	04-01-2021	180,000
3	00650013	29-04-2021	100,000
4	00650018	29-04-2021	395,865
5	Nil	Nil	186,200
Total			1,064,265

The expenditure was incurred on account of de-silting of drain while work was executed through private contractors in the presence of sufficient numbers of sanitary workers /sanitation staff. Moreover, the payment was made without passing bills by pre-audit section of local fund audit department.

The lapse occurred due to weak internal controls, which resulted into wasteful expenditure.

When reported in October, 2021 the management stated that work was executed through private labour for timely completion of work. Reply was not convincing as the permanent staff is available for the same work and hiring of private contractor is unjustified.

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

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

AIR Para No. 02 (2020-21)

3.5.3.5 Non adjustment of advances issued for religious events- Rs.1.600 million

According to Para-290 of CTR read with Para-136 of GFR Vol-1, no money should be drawn from Government Treasury unless required for immediate disbursement and adjustment thereof required to submit within prescribed period or return to head quarter before or on 30th. June.

Office of the Tehsil Municipal Officer, D.I.Khan paid advances of Rs.1,600,000 to various employees during 2020-21 as per detail below:

S.No	Voucher No. & Date	Nature of advance	Payee	Amount (Rs)
1.	78 & Dated 04.11.2020	Muharram activities	Sajid Hussain Electrician	100,000
2.	123 & Dated 13.11.2020	Muharram activities	Arman Hussain, S/ clerk	250,000
3.	124 & Dated 13.11.2020	Muharram activities	Arman Hussain, S/Clerk	250,000
4.	125 & Dated 13.11.2020	Muharram activities	Arman Hussain, S/Clerk	250,000
5.	161 & Dated 23.11.2020	Muharram activities	Rehmatullah , J/Clerk	250,000
6.	19 & Dated 04.12.2020	Muharram activities	SajidHussain Electrician	100,000
7.	92 & Dated 24.12.2020	Christmas activities	Rehmatullah , J/Clerk	200,000
8.	26 & Dated 08.01.2021	12 th RabiulAwal	Aqeel Ahmad , R/ Inspector	200,000
Total				1,600,000

It was observed that advances were paid for different purposes but no adjustment accounts along with supporting documents were submitted by concern up to 30-06-2021.

Non adjustment of advances occurred due to weak internal controls, which resulted into unverified expenditure.

When reported in October 2021, the management stated that reply would be given after consultation with record.

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

Audit recommends recovery of advances under intimation to Audit.

AIR Para No. 10 (2020-21)

CHAPTER-4

AD LGE&RDD, D.I.Khan

4.1 Introduction

Assistant Director, Local Government Election and Rural Development Department in District D.I.Khan have 176 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District D.I.Khan.

According to section 29 of the Khyber Pakhtunkhwa Local Government Act 2013, the authority and responsibilities of the District Government have been provided; wherein, functions and powers of Assistant Director, LG & RDD include:

1. Providing secretarial support to the Council, matters relating to Local Government Commission
2. Coordination and supervision of village and neighbourhood councils
3. Matters related to local taxes, grants, budget of village and neighbourhood councils
4. Coordination of activities relating to local council elections, population census and surveys in the district
5. Rural Development Works including water supply, rural access roads, embankment and drainage works
6. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
7. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
8. 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 Neighborhood Council include:

1. 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;
2. Providing effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
3. Registration of births, deaths and marriages;
4. Implementation and monitoring of village level development works;
5. Improving water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
6. Maintenance of village level infrastructure, footpaths, tracks, streets, playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centres.
7. Identifying development needs of the area for use by municipal administration and district government in prioritizing development plans;
8. Making arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
9. Displaying land transactions in the area for public information;
10. Mobilizing community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
11. Organizing cattle fairs and agriculture produce markets;
12. Organizing sports teams, cultural and recreational activities;
13. Organizing watch and ward in the area;
14. Promoting plantation of trees, landscaping and beautification of public places;
15. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;

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

Audit Profile of AD LGE & RDD, D.I.Khan.

(Rs. in million)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Formations	01	01	213.543	NIL

4.2 Comments on Budget and Accounts (Variance Analysis)

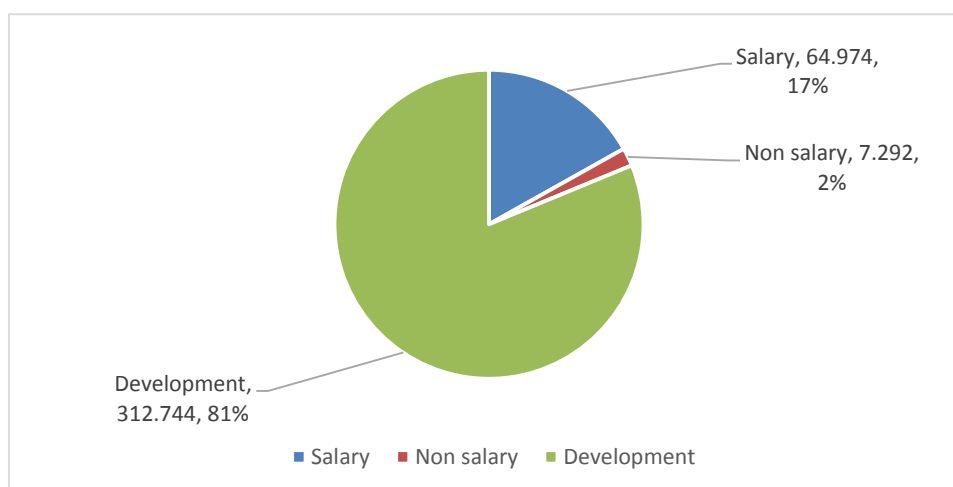
(Rs. in million)

AD LGE&RDD & VCs/NCs				
2020-21	Budget	Actual Expenditure	Excess/ (Saving)	%age
Salary	65.01	64.974	-0.036	-0.06
Non salary	7.435	7.292	-0.143	-1.92
Developmental	1,361.359	312.744	-1,048.615	-77.03
Total	1,433.804	385.01	-1,048.794	-73.15

The savings of Rs. 1,048.794 million indicates weakness in the capacity of the company to utilize the allocated budget.

EXPENDITURE 2020-21

(Rs. in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 18.510 million were raised in this audit report. This amount also includes recoverable of Rs. 12.180 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	Management of Accounts with Commercial Banks	2.330
2	Value for money & other services delivery	12.180
3	Others, including cases of accidents, negligence etc.	4.00
Total		18.510

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 VACs/NACs meetings are given below.

Sr. No.	Audit Year	VACs/NACs meeting
1.	2002-03	N/A
2.	2003-04	N/A
3.	2005-06	N/A
4.	2006-07	N/A
5.	2007-08	N/A
6.	2008-09	N/A
7.	2009-10	N/A
8.	2010-11	N/A
9	2011-12	N/A
10	2012-13	N/A
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened
14	2018-19	Not Convened
15	2019-20	Not Convened
16	2020-21	Not Convened

4.5 AUDIT PARAS

4.5.1 Irregularities

A. Management of Accounts with Commercial Banks

4.5.1.1 Cash drawl of funds from bank account Rs.2.330 million

According to Para-157 of CTR Vol-I read with Finance Department and Accountant General Khyber Pakhtunkhwa letters dated 01-04-2019 & 25-03-2019, payment to Vender/ Supplier must be made through Crossed Cheques i.e. "Payee Account Only".

Office of the Assistant Director Local Government, D.I.Khan withdraw cash amounts of Rs.2,330,073 from designated bank account during 2020-21, but detail of further utilization and acknowledgment of cash disbursement was not available in record. Detail provided in Annex-11.

Cash withdrawal from designated bank account occurred due to weak internal controls, which resulted into violation of rules.

When pointed out in December, 2021, the management replied that cash drawl was made as there were no bank accounts of the janitors to whom payment was to be made.

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

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

AIR Para No.10 (2020-21)

4.5.2 Value for money& service delivery issues

4.5.2.1 Less recovery of rent from shops as per 70% market rate - Rs.9.827 million

According to Local Government & Rural Development Department Letter No. vide No. AO-V/LCB/4-1/99 dated 21 July 1999, the occupant of the property will be given an option to keep the property with him as a lessee at the 70% of the market rate and the Local Council will assess the rate of annual lease money for each unit at the prevailing market rate in the locality”.

Office of the Secretary Zilla Council, D.I.Khan requires to realize a sum of Rs.12,180,000 as 70% of the market rate on account of rent of 62 No. shops situated at different locations of D.I.Khan during 2020-21 while a sum of Rs.2,352,612 was assessed on account of rent of shops resulting into less assessment of rent of Rs.9,827,385.Detail given in Annex-12.

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

When pointed out in December 2021, the management replied that the rent enhancement case is under process and after finalization of case rent will be recovered as per assessment certificate made by C & W (Building) D.I.Khan w.e.f 01.07.2020.However no progress was shown till the finalization of this report.

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

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

AIR Para No. 04 (2020-21)

4.5.2.1.1 Non recovery of rent of shops -Rs.2.353 million

According to Para-8 of GFR Vol-I, each administrative department to see that the dues of the Government are correctly and promptly assessed collected and paid into Government Treasury.

Office of the Secretary Zilla Council, D.I.Khan has rented 62 No. of shops to different persons in District D.I.Khan, but an amount of Rs.2,352,634 was still outstanding till 30th June 2021. Moreover, no notices issued by the local office to occupants for deposit of outstanding amount of rent. Detail given in Annex-13

Non recovery of rent of shops occurred due to weak internal controls, which resulted into loss to Government.

When pointed out the management replied that case of rent enhancement is under process after approval of the Deputy Commissioner / Administrator District Council rent will be recovered. However, no progress was shown till the finalization of this report.

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

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

AIR Para No. 03 (2020-21)

4.5.3 Others, including cases of accidents, negligence etc

4.5.3.1 Irregular expenditure on execution of schemes-Rs 4.00 million

According to Government of Khyber Pakhtunkhwa, P&D Department circular No. Chief/Coord /P&D/01/05/GPS/2015, dated 10.05.2016, all the Administrative Department to include GPS coordinated in their PC-Is and no project shall be processed for consideration /approval of the competent authority without GPS Coordinates.

According to guideline No 18.4 of the P&D Guideline 2015, monitoring of projects shall be made by community, elected representatives, District P&D Department as internal monitoring and Provincial Planning Department through Divisional Directorate of Monitoring and Evaluation as external monitoring.

Office of the Assistant Director, Local Government District D.I.Khan incurred expenditure of Rs. 4,000,000 on execution of various developmental schemes out of ADP during 2020-21 as detail given below.

S.No	Name of Scheme	Amount (Rs)
1.	Construction of DWSS Shah Khel Mohallah, Darazinda	1,000,000
2.	Construction of DWSS MirdalMohallah, Sheikh Mela	1,000,000
3.	Construction of DWSS Marhailo Kala, Sub Division, DIK	1,000,000
4.	Construction of DWSS Kare Jan Mohallah, Darazinda	1,000,000
Total		4,000,000

The expenditure held irregular on the following grounds:

- i. Exact location of schemes were not mentioned in PC-I.
- ii. BOQ of none of the scheme was placed on record and rates were quoted on lump sum cost.
- iii. Proper handing/taking with any Government Department/ Community was not made.
- iv. Monitoring report by Divisional Monitoring Officer of the scheme was not available on record.

Irregular expenditure occurred due to weak internal controls, which resulted into non-compliance of rules.

When reported in December 2021, the management replied that schemes were executed after fulfillment of all codal formalities and schemes are physically executed at site. The reply was not convincing as no supporting documents were produced.

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

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

AIR Para No. 06 (2020-21)

CHAPTER-5

Water and Sanitation Services Company (WSSC), D.I.Khan

5.1 Introduction

Government of Khyber Pakhtunkhwa has established Water and Sanitation Services Company to provide sanitation and waste management service in District D.I.Khan having urban characteristics. The company has been incorporated under Section 42 of the companies' ordinance 1984 (superseded by companies Act 2017) starting with the water and sanitation services in D.I.Khan in 2017.

The company was created as separate entity out of the respective Town Municipal Administrations to deliver integrated water supply, sanitation and solid waste management services through the signing of Services and Asset Management Agreement (SAMA) with the respective TMAs in 08Urban Union Councils. The SAMA lays down the mechanism of transfer of assets, human resources as well as finances from TMAs to the company.

WSSC act as a private sector wing of the Local Government & Rural Development (LD&RD) Department, Khyber Pakhtunkhwa or as its legal successor in the provision of public benefit and social services within bodies comprising urban areas and semi-urban peripheries of the city of D.I.Khan. Following are the objectives of the establishment of the WSSC:

1. To establish, run and manage an aggregated, corporatized and modern water and sanitation utility in the city of D.I.Khan, ensuring unremitting water, sanitation and solid waste management service delivery to the residents of the city of D.I.Khan.
2. To do all and everything necessary, suitable or proper or accidental or conducive to the accomplishment of the aforesaid purpose or the attainment of the object set forth, either alone or in association with other corporate bodies, firms, or individuals to do every other act or thing incidental or appurtenant to or arising out of connected with the business or powers of the company or part thereof, provided the same be lawful.

As per SAMA, the functions and responsibilities of WSSC are as under:

1. Exclusively responsible entity for planning, designing, construction and operation and maintenance of water supply, sewerage, drainage and solid waste system and allied facilities in the area of operation.
2. Managing, controlling and monitoring existing procedures, processes, actions, activities, facilities, operations, schemes, plans, programs and assets directly or indirectly related to the services.
3. Expansion, increase, enhancement and improvement in existing organizational capability for water and sanitation; Introduction of new schemes, plans, programs, operations, activities, actions, procedures, processes for water and sanitation, making and executing decisions to downsize or discontinue schemes, plans, programs, operations, activities, actions, procedures, processes for the services in line with the provision of the approved budget;
4. Managing, controlling, using maintaining machinery, equipments, tools, plants, vehicles, lands, buildings, structures and other moveable and immovable assets owned managed or controlled previously.
5. Managing, controlling and supervising persons engaged previously in connection with the services and whose services are placed at the disposal of the WSSP.
6. Receiving monies for performance of functions under the SAMA and appropriating and spending these monies in accordance with its own standing operating procedures.
7. Taking all such steps for effective management of the services in order to safeguard public health to ensure that water supply services is effectively managed, waste water and solid waste is reduce, collected, stored, transported, recycled, reused or disposed of, in environmentally sound manner in promoting safety standards.
8. Promoting public awareness on the importance of water conservation, waste reduction, resource recovery and comprehensive and efficient performance of the services.
9. Make arrangements for implementing the services, assigned to it, however, cleanliness arrangements at public facilities such as municipal bus terminals shall be carried out on need basis as and when required.

10. Have full authority for connection and disconnection of services to any area, entity or house hold after giving due notice and issue tickets.
11. Appoint Enforcement Officers and Municipal Wardens for the prevention of municipal offences.
12. Keep and maintenance of all assets in accordance with the standard operating procedures and operation manuals.

Following is the table showing Audit of formations, expenditure and revenue/receipt during FY 2020-21.

Audit Profile of WSSC, D.I.Khan

(Rs. in million)

S.No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue/ Receipts audited FY 2020-21
1	Formations	01	01	312.630	Nil

Comments on Budget and Expenditure (Variance analysis)

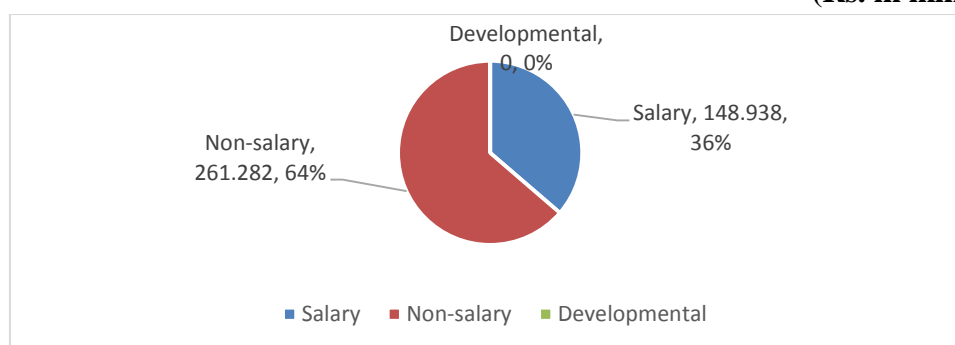
(Rs. in million)

2020-21	Budget	Actual Expenditure/ Receipts	Excess (+)/ Saving (-)	%age Excess/Saving
Salary	149.320	148.938	-0.382	-0.256
Non-salary	261.652	261.282	-0.370	-0.141
Total	410.972	410.22	-0.752	-0.183
Receipt	Nil			

The savings of Rs.0.752 million indicates weakness in the capacity of the company to utilize the allocated budget.

EXPENDITURE 2020-21

(Rs. in million)



5.2 Classified Summary of Audit Observation

Audit observations amounting to Rs. 223.175million were raised as a result of this audit. This amount also included recoverable of Rs. 15.375 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1.	Irregularities	-
A	Procurement related irregularities	2.030
B	Management of accounts with Commercial Bank	15.375
2.	Others, including cases of accidents, negligence etc.	205.770
	Total	223.175

5.3 Comments on the status of compliance with PAC Directives

Since its inception in 2014, it was first time that accounts of WSSC were audited; therefore, status of ZAC/PAC with regards to WSSC may be treated as NIL.

5.4 AUDIT PARAS

5.5.1 Irregularities

A. Procurement related irregularities

5.5.1.1 Irregular procurement of official vehicle-Rs. 2.03 million

According to Government of Khyber Pakhtunkhwa Administration department Transport Section) minutes of the transport committee meeting circulated vide No. SOT(AD)/TCR/2015/KC dated 20-10-2017, the provincial Government has imposed complete ban on purchase of vehicle, which can be relaxed by the Chief Minister on case-to-case basis.

According to Staff Car Rules 1997, 1300CC vehicle is allowed to grade 19&20, 1000CC vehicle is allowed to grade 18 and 800CC vehicle is allowed to grade 17.

Office of the Chief Executive Officer Water Sanitation Services Company (WSSC) D.I.Khan incurred expenditure of Rs. 2,030,000 vide Voucher No 256 date 3.11.2020 on the procurement of vehicle during the FY 2020-21.

It was observed that: -

- i. Procurement was made without obtaining approval from administration department.
- ii. No relaxation of ban for purchase of vehicle was acquired from Chief Minister.

The lapse occurred due to lack of non-observance of rules, which resulted into irregular procurement.

When reported in November 2021, the management did not respond to the preliminary observation.

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

Audit recommends inquiry into the matter for fixing responsibility against the person(s) at fault.

AIR Para No.03(2020-21)

B. Management of Accounts with Commercial Banks

5.5.1.2 Unauthorized transfer of profit in designated account – Rs.15.375million

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 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.

Office of the Chief Executive Officer Water Sanitation Services Company (WSSC) D.I.Khan transferred/invested profit earned on PLS account amounting to Rs 15,375,128 in Company Account in NBP D.I.Khan vide voucher. No.880 and Cheque No.42276393 dated 16.06.2021 instead of deposit into government treasury.

Unauthorized transfer of profit occurred due to non-observance of rules, which resulted into violation of Govt instructions.

When reported in November 2021, the management did not respond to the preliminary observation.

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

Audit recommends inquiry into the matter for fixing responsibility against the person(s) at fault.

AIR Para No.04 (2020-21)

5.5.2 Others, including cases of accidents, negligence etc.

5.5.2.1 Unauthorized procurement of various items– Rs. 2.998 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

Office of the Chief Executive Officer Water Sanitation Services Company (WSSC) D.I.Khan paid Rs.2,998,660 vide Voucher No 24, cheque No 38380097 dated 24.04.2021 to Govt Contractor on account of payment of previous year liabilities for purchase of miscellaneous items for office use without adopting open tender system and competition during FY 2020-21.

Unauthorized expenditure occurred due to weak managerial controls, which resulted into uneconomical procurement.

When reported in November 2021, the management did not respond to the preliminary observation.

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

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

AIR Para No. 01 (2020-21)

5.5.2.2 Irregular drawl of funds on developmental work– Rs. 2.720 million

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders. Moreover, as per Key performance indicators, WSSC is not eligible for incurrence of developmental expenditures.

Office of the Chief Executive Officer Water Sanitation Services Company (WSSC) D.I.Khan paid Rs 2,720,204 on account of developmental work during the FY 2020-21 as per detail provided in Annex-14

It was observed that: -

- i. Measurement book was not maintained for petty repair work
- ii. No administrative approval and technical sanction of the competent authority was obtained before execution of work
- iii. NOC from the parallel department i.e TMA, PHE, DDA etc was not obtained to avoid the duplication of schemes.

The lapse occurred due to weak management controls resulting in unauthorized expenditure on developmental work.

When reported in November 2021, the management did not respond to the preliminary observation.

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

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

AIR Para No. 02 (2020-21)

5.5.2.3 Unauthorized grant of loan to TMA D.I.Khan amounting- Rs.178.50 million

As per rule 6.3 of the WSSC D.I.Khan Finance Manual approval of the budget will be given by the Board of directors of the WSSC D.I.Khan

As per Rule No 2.5 of the WSSC D.I.Khan Finance Manual Expenditure will be incurred for the operations of WSSCD if they have been approved and included in the approved annual budget. CFO will be responsible to ensure that no expenses are incurred outside the approved budget

Office of the Chief Executive Officer Water Sanitation Services Company (WSSC) D.I.Khan paid Rs.178,500,000 to TMA D.I.Khan as loan without the approval of the Board of Directors and the Finance Committee of the Company

without any repayment schedule and amount was still un recovered despite a lapse of a year as detailed below:

S.No	Cheque No	Date	Amount (Rs)
1	39083760	05-01-2021	153,500,000
2	41463116	06-05-2021	25,000,000
Total			178,500,000

The lapse occurred due to weak management controls, which resulted into unauthorized grant of loan.

When reported in November 2021, the management did not respond to the preliminary observation.

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

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

AIR Para No. 01 (2020-21)

5.5.2.4 Unauthorized expenditure on account of POL of sanitation vehicles-Rs.19.670million

As per the staff car rules log book shall be maintained in form “A” and shall be remain in the custody of the driver of the vehicles. The name of the department the designation of the officer in charge and his telephone number and registered number of the vehicles shall be indicated on the title page of the log book.

Office of the Chief Executive Officer Water Sanitation Services Company (WSSC) D.I.Khan paidRs.19,676,542 on account of POL of sanitation vehicles during FY 2020-21, but neither log books were maintained nor any detail of the vehicles were available in record.

The lapse occurred due to weak management controls, which resulted into unauthorized expenditure on POL.

When reported in November 2021, the management did not respond to the preliminary observation.

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

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

AIR Para No.12 (2020-21)

5.5.2.5 Unauthorized expenditure-Rs.1.882 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.

Office of the Chief Executive Officer Water Sanitation Services Company (WSSC) D.I.Khan paid Rs.1,882,272 on account of arrears of deputation allowance vide cheques No. 38380086&38380087 dated 18-8-2020 during FY 2020-21. It was noticed that payment was made to an official Mr. Malik Tanveer instead of direct crediting into the accounts of the employee's concern. Moreover, acknowledgement of the payment from the employees was also not obtained.

The lapse occurred due to weak management controls, which resulted into unauthorized expenditure.

When reported in November 2021, the management did not respond to the preliminary observation.

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

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

AIR Para No.11 (2020-21)

ANNEXURES

Annex-1

MFDAC

(Rs. in million)

S#	Caption	Amount
Deputy Commissioner		
1.	Un-authorized drawl of Unattractive Area Allowance-	0.160
2.	Un-authorized drawl of Conveyance Allowance	0.361
3.	Over payment on account of POL charges	0.203
4.	Loss to Government due to non-deduction of HRA.	0.159
5.	Irregular expenditure on account of TA/DA.	0.294
6.	Un-authorized expenditure under head Others	0.486
District Health Officer		
7.	Non-recovery of pay & allowances on account of absentees	0.246
8.	Doubtful expenditure on account of Fog Spray.	0.348
9.	Non-conducting of psychical verification of store and stock.	-
10.	Loss to Govt due to non-deduction of House Rent Allowance	0.144
District Education Officer (Male)		
11.	Non- Non-maintenance of Log Books	0.200
12.	Doubtful expenditure on account of repair of transport.	0.200
District Education Officer (Female)		
13.	Non- Non-maintenance of Log Books	0.372
14.	Irregular expenditure on account of TA/DA.	0.720
15.	Irregular expenditure on account of TA/DA.	0.074
16.	Non-deposit of income & sales tax on supply of items	0.058
17.	Doubtful expenditure on account of rent of school building	0.481
DO Social Welfare		
18.	Irregular expenditure on rent of office buildings.	0.542
19.	Non-auction of Condemned vehicles.	-
TMA D.I.Khan		
20.	Loss to Government due to non-deduction of Income Tax	0.576
21.	Doubtful payment due to missing of vouchers-	0.804
22.	Doubtful expenditure on account of Sports Fund.	0.313
23.	Un-authorized expenditure on advertisement	0.457
24.	Unauthorized expenditure on a/c of PC-I preparation	0.145
25.	Irregular and doubtful expenditure.	0.691
26.	Un-authorized expenditure.	0.324
TMA Paroa		
27.	Un-justified and doubtful expenditure on hire of private tractor	0.097
28.	Unauthorized payment of Compensatory Allowance.	0.579

29.	Un-authorized drawl of Conveyance Allowance-	0.120
30.	Non recovery of auction money.	0.81
31.	Un-authorized payment for private labour.	0.496
32.	Un-authorized payment of rent	0.375
33.	Un-authorized and doubtful purchase of wastage bags	0.100
TMA Kulachi		
34.	Non preparation of Appropriation, Finance Account	-
35.	Non-Deposit of revenue.	0.585
36.	Loss due to non-deduction of IT on auction of contract	0.279
37.	Loss of revenue receipts	0.149
38.	Loss due to wastage of revenue resources	-
39.	Unjustified payment on account of cleanliness.	0.284
TMA Paharpur		
40.	Loss to Government due to non-collection of Government dues	0.198
41.	Non-credit of Govt receipts / taxes into Govt treasury	0.205
42.	Advance payment on account of developmental scheme	0.242
43.	Uneconomical expenditure on account of repair	0.300
44.	Advance expenditure on account of sasta bazar	0.224
45.	Unauthorized expenditure on account of POL charges	0.631
46.	Irregular release of security to contractor	0.198
TMA Daraban		
47.	Non maintenance of log book	0.134
48.	Doubtful expenditure on account of repair of transport	0.192
49.	Irregular expenditure on account of Ehsas Programme	0.167
50.	Irregular payment on account of HBA	0.300
51.	Loss to Government due to non-collection of Government dues	0.137
AD Local Government		
52.	Un-authorized drawl of Conveyance Allowance	0.083
53.	Over payment on account of POL charges	0.107
54.	Non-recovery of income tax from the pay of staff	0.228
55.	Unauthorized deduction of Income Tax by bank	0.061
56.	Non-Deposit of Income Tax Deducted	0.274
57.	Clearance of previous year's liabilities	0.074
WSSC		
58.	Unauthorized Payment	0.200
59.	Non-recovery of Conveyance Allowance	0.040
60.	Overpayment on account of Privileges to CEO	0.066
61.	Doubtful expenditure	0.383
62.	unauthorized recruitment of staff and payment of salaries	0.360
63.	Unauthorized Expenditure.	0.160
64.	Overpayment	0.162
65.	Unauthorized expenditure of TADA	0.145
66.	Unauthorized deduction of with-holding Tax.	0.292
67.	Unauthorized expenditure.	0.150

Annex-2
DP No. 2.5.1.1

Detail showing arrears of bachelor suits

S. No.	Residence Type & No.	Name of Occupant	Designation/Department	Date of Allotment	Amount of Arrears (Rs.)
1.	Suit-1	Raja M Shoaib Khan	CJ-VIII	8-10-2012	658,000
		Muzammal Shah-	ASJ-II	06-1-2011	42,000
2.	Suit-2	Dr. Gohar Zaman	Medical Officer DHQ Hospital,	1-4-2012	350,000
		Waqar Khan	Constable Excise & Taxation	22-2-2017	378,000
3.	Suit-3	Syed Israr Ali Shah	CJ-III	30-4-2012	588,000
		Alam Zaib Khan	CJ-VI	20-12-2016	
4.	Suit-4	Sana Ullah	Lecturer Gomal University	27-7-2009	230,000
		Ilyas Perviz	Labour Inspector	26-5-2017	791,000
5.	Suit-5	Siraj bibi	G.G.P.S, Wanda Khan Muhammad	29-4-2006	791,000
6.	Suit-6	KalsoomManan	Liab. GGDC No.2, D.I.Khan.	16-2-2009	686,000
7.	Suit-7	W/O Bhawal Khan	DSP Deceased	1-4-2012	686,000
8.	Suit-8	Ubaid Ullah	CJ-VII	14-12-2012	441,000
		Shah Faisal	CJ-VI	23-11-2010	40,000
9.	Suit-9	Ghulam Ishaq	State Bank of Pakistan	25-4-2016	511,000
		Fateh Ullah	PST, GPS, Hanif Town	25-4-2018	175,000
10.	Suit-10	Syed Munawar Ali	SST GMS, Jehan Khani	04-3-2014 08-8-2006	140,000
		Muhammad Iqbal	PET, GHS, Daraban Kalan	02-2-2009	161,000
		IkarmUllah	PST, GPS, ChahBaryWala	20-01-2016	266,000
		Amjad Khan	Deputy Attorney	03-12-2019	42,000
11.	Suit-11	Asghar Wazir	ETO, D.I.Khan	22-2-2017	42,000
		Fahad Ahmad	CJ-VII	14-2-2011	112,000
		MuhammadJehanzeb	Senior Public Prosecutor	21-8-2013	581,000
12.	Suit-12	Muhammad Bilal	IB Inspector	15-7-2003	427,000
		Perveen Begum	DEO(F), D.I.Khan.	5-5-2017	21,000

		Mis Rifat	SPTC, GPS, Sherazi.	29-8-2017	210,000
13.	Suit-13	Mis Munawar Sultana	GGHS, Draban Kalan	3.1.2009	686,000
14.	Suit-14	Mis Adeela Bashir	CT Education Deaprtment	18-8-2009	686,000
15.	Suit-15	Bibi Noor Jahan	Dia Health Department	4-5-2016	273,000
		Liaqat Ali	SDEO, D.I.Khan.	26-5-2014	168,000
		Muhammad Furqan	AT Education	14-12-2009	175,000
16.	Suit-16	Mst. MusaratShaheen Charge Nurse	Mufti Mehmood Teaching Hospital, D.I.Khan.	23-2-2008	686,000
17	Suit-17	RabiaDilshad	DM GGMS, No.3, D.I.Khan	14-7-2007	686,000
18.	Suit-18	Dr. KiramatUllh	MO, DHQ Hospital, D.I.Khan	14-12-2007	497,000
		Muhammad Ismail	SS GHSS, KachiPand Khan	27-3-2017	273,000
19.	Suit-19	Ambereen Begum	W/O Dr. Nai,at Ullah	14-7-2008	581,000
20.	Suit-20	TnveerUsman	Judicial Magisterate-2	20-12-2013 14-12-2012	0
21.	Suit-21	Shahida Parveen	SDEO (F), Parova	15-7-2016	686,000
22.	Suit-22	Prof. Wali Ullah	Lecturer D.C.No.1, D.I.Khan,	31-12-2013	546,000
		Arshid Khan Afridi	CJ-II	31-10-2018	28,000
Total					12,324,000

Annex-3
DP No. 2.5.1.2

Detail showing unauthorized distribution of medicines

S #	Basic Health Unit	Amount (Rs)
1.	Mirbazi	536,325
2.	Takwara	536,450
3.	Rorhi	536,451
4.	Maddi	536,341
5.	Budh	536,550
6.	Pota	536,441
7.	Jhokekanera	536,355
8.	Abdul Khel	536,449
9.	Giloti	536,450
10.	Rasheed	536,449
11.	Gandiumar khan	536,448
12.	Kot issa Khan	536,430
13.	Jandibabar	536,446
14.	Maddi khel	536,411
15.	Matt	536,447
16.	Garamadda	536,445
17.	Wanda maddat	536,550
18.	Kotlaludhian	536,435
Total		9,655,873

Annex-4
DP No. 2.5.1.4

Irregular drawl of funds without supply of medicines

PURCHASE OF MEDICINES				
S.No	Supplier	Item	DDO	Amount
1	Nevo Nordisk pharma-	Mixtard 30 hm 10iv	THQ Paroa	219,105
2	Amazon pharma	Inj snake venom antisera (280)	THQ Paroa	416,422
3	Frontier dextrose	Ringes lactate normal saline	BHU Budh	536,450
4	Hospital service	Indireab anti rabies vaccine	THQ Panyala	373,120
5	Arsons pharma chemicals	Diclofenic sodium	BHU BaggiQamar	344,440
6	Stallion pharma	Cap flustal 20ml	BHU	431,325
7	Stanlary pharma	Sypdimenhydrinate	BHU	536,448
8	Benson pharma	Tab atemolo Tab famotidine	BHU	536,449
9	Asian continental	Meteatraxacid	BHU	536,448
10	Zafa pharma	Sypzaftolim Tab. Zaftolim 2mg	BHU Pota	536,435
11	Zafa pharma	Sypzoxiculim 250mg	BHU pota	536,411
12	MKB pharma	Leoquin 250mg	BHU GarraMadda	536,446
13	Arsons pharma	Diclofenic sodium 50mg	BHU awan	536,450
14	Zafa pharma	SypZoxilin 250mg	BHU maddikhel	536,411
15	Zafa pharma	Zoxcilin 250mg	BHU sherokhona	531,047
16	Zafa pharma	Sypzaftolin	BHU malana	536,449
17	Stanley pharma	Tab. Metronidazole	BHU Maddi	436,348
Total				8,116,204

Annex-5
DP No.2.5.1.5

Detail showing doubtful expenditure on/a/c of medicines

S #	Supplier	Medicine	Qty	DDO	Amount (Rs)
1	Stanley pharma	Tab. Mefenamic acid	415853	BHU Rori	536,450
2	MKB pharma	Cipcobid 250mg	603	BHU Jhandi Babar	536,447
3	Stanley pharma	Tab. Paracetamol	510904	BHU Rashid	536,449
4	Heal pharma	Hedazol 200mg	4946	THQ Panyala	438,463
		Hepmol 120mg	12365		
		Healtofer	12365		
		Sefelyesechet	2473		
5	Amson	Inj. Sake venom anti sera	200	THQ Panyala	297,444
6	Frontier surgical	Broom, Soap Toilet paper	800	THQ Panyala	250,000
			180		
			230		
7	Zafa pharma	Sypzoxiciline	3000	THQ Paroa	217,960
		Syp. Zaftolin	4000		
8	Heal pharma	Hedazol	4000	THQ Paroa	354,600
		Hepmol	10000		
		Healtor	10000		
		Safetyle sachet	2000		
9	Glaxo smihkline	Cap. Amoxil	20000	THQ Paroa	276000
		Tab. Septron	20000		
		Syp. Septron	5000		
10	FYNL phara	Inj./ Ceftri	8000	THQ Paroa	316000
11	Stanley pharma	Tab. Metronidazole	35000	THQ Paroa	250300
		Tab. Pharacetamole	50000		
		Tab. Mefemanic acid	50000		
Total					4,010,113

Annex-6
DP No. 2.5.1.7

Detail showing unauthorized expenditure on a/c of store items

S.No	Date	Supplier	Amount (Rs)
1	14.06.2021	Frontier Pharma Pvt.	170,470
2	14.06.2021	Frontier Pharma Pvt.	170,470
3	14.06.2021	Frontier Pharma Pvt.	130,610
4	14.06.2021	Frontier Pharma Pvt.	123,675
5	14.06.2021	Frontier Pharma Pvt.	107,075
6	14.06.2021	Frontier Pharma Pvt.	114,925
7	14.06.2021	Frontier Pharma Pvt.	178,000
8	14.06.2021	Frontier Pharma Pvt.	164,761
9	14.06.2021	Frontier Pharma Pvt.	124,675
10	14.06.2021	Frontier Pharma Pvt.	117,345
11	14.06.2021	Frontier Pharma Pvt.	123,426
12	14.06.2021	Frontier Pharma Pvt.	211,700
13	14.06.2021	Frontier Pharma Pvt.	160,875
14	14.06.2021	Frontier Pharma Pvt.	160,875
15	14.06.2021	Frontier Pharma Pvt.	174,350
16	14.06.2021	Frontier Pharma Pvt.	170,470
17	14.06.2021	Frontier Pharma Pvt.	165,600
18	14.06.2021	Frontier Pharma Pvt.	103,300
Total			2,672,602

Annex-7
DP No. 2.5.2.10

Detail showing Loss to Govt due to non-opening of PLS account

S #	Month	Closing balance (Rs)	Interest applied @ (Rs.)	Profit (Rs)
1	July 2020	304,882,050	0.4444	1,354,895
2	Aug 2020	305,142,955	0.4444	1,356,055
3	Sep 2020	304,442,955	0.3750	1,141,661
4	Oct 2020	302,656,117	0.3600	1,089,562
5	Nov2020	307,137,367	0.3330	1,022,767
6	Dec 2020	306,806,117	0.3990	1,224,156
7	Jan 2021	306,406,117	0.3550	1,087,741
8	Feb 2021	306,406,117	0.2220	680,221
9	March 2021	306,406,117	0.3670	1,124,510
10	April 2021	306,406,117	0.3600	1,103,062
11	May 2021	306,006,117	0.3333	1,019,918
12	June 2021	309,406,117	0.3333	1,031,250
Total				13,235,798

Annex-8
DP No. 2.5.3.4

Detail showing Irregular expenditure on a/c of rent of building

S. No.	Name of owner of building	Name of PatwarHalqa	Amount (Rs)
1-	Ghazanfer Hussain Shah S/o Manzoor Hussain	PatwarHalqaMuqem Shah	60,000
2-	Mohsin Ali Shah S/o Nazar Hussain Shah	PatwarHalqaMalana	60,000
3-	Bait ullah s/o Malik sona	PatwarHalqaJumaSharief	60,000
4-	Faheem Amjid s/o Nasru;llah Khan	Patwar Halqa Carnal Sher Khan	60,000
5-	Malik Shadoo S/o Malik Ghulam Shabir	Patwar HalqaChiriBahawer	60,000
6-	Muhammad Ashraf s/o Muhammad Nawaz	Patwar HalqaRamak	60,000
7-	Ali Muhammad S/o Kher Muhammad	Patwar HalqaKiri Shamozai	60,000
8-	Shafi Ullah Khan S/o Sultan Khan	Patwar HalqaAdilSipra	60,000
9-	Muhammad Yousef S/o Doran Khan	Patwar Halqa Sikandar Janubi	60,000
10-	Abdul Majid s/o Haji Gul	Patwar HalqaGhumsan	60,000
11-	Ghulam Shabir Khan S/o Haq Nawaz Khan	Patwar HalqaKaheeri	60,000
12-	Asad Abbas S/o Aashiq Hussain	Patwar HalqaMiali	60,000
13-	Fida Muhammad S/o Faiz Muhammad	Patwar HalqaMalahkhi	60,000
14-	Abdur Rehman S/o Ranjhoo	Patwar HalqaMeeran	60,000
15-	Biatullah S/o Malik Sona	Patwar HalqaRoda	60,000
16-	Ghulam Akbar s/o Ranjhoo	Patwar HalqaJumaSharief	60,000
17-	Muhammad Soorat Khan S/o Sharbat Khan	PatwarGaraLundaSharief	60,000
18-	Javid Iqbal S/o Malik Soba	Patwar HalqaDarabanKhurd	60,000
19-	Siraj Ahmad s/o Haji Umar Daraz	Patwar Halqa Qayyum Nagar	60,000
20-	Ghulam Sarwar S/o Malik Imam Bakhsh	Patwar HalqaRangPurJanubi	60,000
21-	Abdul Samad S/o Abdul Ahad	Patwar HalqaMalana	60,000
22-	Khalil Ur Rehman S/o Ghualm Hassan	Patwar HalqaRasheed	60,000
23-	Khuda Bakhsh s/o Allah Bakhsh	Patwar HalqaJatta	60,000
24-	Alam Sher S/o Sahib Dad	Patwar HalqaGaraAishiq	60,000
25-	Muhammad Ashraf S/o Malik allah Bakhsh	Patwar HalqaMahra	60,000
26-	Alam Sher S/o Ghulam Hussain	Patwar HalqaRora	60,000
27-	Noor Shah s/o Ghulam Shah	Patwar HalqaMitthi	60,000
28-	Muhammad Zariief S/o Akbar Khan	Patwar HalqaBasti Ali	60,000
29-	AnnarGul s/o Pir Ghulam	Patwar HalqaFathe Ali	60,000
30-	Bashir Hussain Shah S/o Allah Bakhsh Shah	Patwar HalqaGaraBaran	60,000
31-	Muhammad Aslam S/o Sultan	Patwar HalqaKotLalu	60,000
32-	Muhammad Noman s/o Haji sultan	Patwar HalqaKhiyaraBasharat	60,000
33-	Asmat Ullah s/o Sakhawat Hussain	Patwar HalqaKori Jamal	60,000
34-	Bashir Muhammad S/o Noor Muhammad	Patwar Halqachowdwan	60,000

35	Bahawal Khan S/o Shah Nawaz	Patwar HalqaGandiAishiq	60,000
36.	Syed Gharib Nawaz Khan S/o Allah Diwaya Shah	Patwar HalqaZarkani	60,000
37.	Rehmat Ullah S/o Khaliq Dad	Patwar HalqaMoga	60,000
38.	Aziz Ullah Khan S/o Sohna	Patwar HalqaKot Musa	60,000
39.	Azmat Ullah s/o Shah Jahan	Patwar HalqaJandi Baber	60,000
40.	Shah Wali Ullah Khan S/o Karim Dad	Patwar HalqaKhuhwar.	60,000
41.	Wajeeh Ullah S/o Muhammad Ashraf Khan	Patwar HalqaKikri	60,000
42.	Mir Jan S/o Pir Muhammad	Patwar HalqaHanz	60,000
43.	Zahir Shah S/o Hassan Shah	Patwar HalqaGandi Umar Khan	60,000
44.	Daud Ramzan S/o Muhammad Ramzan	Patwar HalqaKotEsa Khan	60,000
45.	Javid Khan S/o Ferozud Din	Patwar Halqa Shah Alam	60,000
46.	Muhammad Imran S/o Muhammad Hashim	Patwar HalqaKotAttal	60,000
47.	Muhammad Ramzan S/o Muhammad Hashim	Patwar HalqaTakwara	60,000
48.	Abdul Majeed S/o Ashiq Hussain	Patwar HalqaNahrBaladasti	60,000
49.	Mir Afzal S/o Muhammad Afzal Khan	Patwar HalqaGara Ibrahim	60,000
50.	Arsalan S/o Allah Wasaya	Patwar HalqaRattaKulachi	60,000
51.	QariFalak Sher S/o Allah Bakhsh	Patwar HalqaHisam	60,000
52.	Khalid Nafees S/o Nafeesul Islam	Patwar HalqaNawab	60,000
53.	Rehmat Ullah S/o Ghulam Yasin	Patwar HalqaYaraManjhiKhel	60,000
54.	Inam Ullah S/o FarbreenGul	Patwar HalqaGiloti	60,000
55.	Malik Muhammad Yar S/o Malik Ahmad Feroz	Patwar HalqaYarik	60,000
56.	Munir S/o Shahbaz Khan	Patwar HalqaKatch	60,000
57.	Muhammad Ashraf S/o Ghulam Hassan	Patwar HalqaPotta	60,000
58.	Shafi Ullah s/o Shah Jahan	Patwar HalqaKotla Habib	60,000
59.	GhualmMurtaza S/o Noor Muhammad Shah	Patwar HalqaDhapChapak	60,000
60.	Haq Nawaz S/o Muhammad Nawaz	Patwar HalqaKhutti	60,000
61.	Sana Ullah S/o Faiz Muhammad	Patwar HalqaFathe	60,000
62.	Wahid Bakhsh S/o Imam Bakhsh	Patwar HalqaKachiPaind Khan	60,000
63.	Tauqeer Abbas S/o Muhammad Shafi Khan	Patwar Halqa Haji Mora	60,000
64.	Muhammad Bashir S/o S/o Abdul Jalil	Patwar HalqaSiddraShairef	60,000
65.	QariFalak Sher S/o Allah Bakhsh	Patwar Halqa Rehman	60,000
66.	Abdul Jabbar s/o Malik S/o Muhammad Ramzan	Patwar HalqaKorai	60,000
67.	Jamshed Khan s/o Abdul Majeed Khan	Patwar HalqaKotlaSaidan	60,000
68.	Said Manoor S/o Lohi Khan	Patwar HalqaChahkan	60,000
69.	Ghazi Khan s/o Muhammad Afzal	Patwar HalqaSheroNaou	60,000
70.	Naimat Ullah S/o Aziz Ullah	Patwar HalqaSheroKohna	60,000
71.	Alam Sher Khan S/o Rustam Khan	Patwar HalqaMandran	60,000
72.	Asmat Ullah S/o Muhammad Nawaz	Patwar HalqaBuddh	60,000
73.	Aman Ullah S/o Ghulam Hassan	Patwar HalqaRakhMandran	60,000

74.	Malik Ghulam Rasool S/o Malik M.Nawaz	Patwar HalqaHassni	60,000
75.	Muhammad Tahir Nadeem S/o M.Hashim	RehmaniKhel	60,000
76.	Shah Nawaz Khan S/o Allah ditta	Shah Kot	60,000
77.	Syed M. Ali Shah S/o Syed TabarakH.Shah	MithaPur	60,000
78.	Muhammad Ali Shah S/o Rab Nawaz Shah	Patwar Halqa Said Alian	60,000
79.	Abdul Wahid Khan S/o Mulazai	Wanda Khan Muhammad	60,000
80.	Kaleem Ullah S/o Muhammad Nawaz	Fathe Jai	36,000
81.	Asif Mahmood s/o Ghulam Yasin	MachoraShumali	60,000
82.	Ghazi Khan S/o Muhammad Hayat	KotlaLodiayan	60,000
83.	Ghulam Qasim S/o Allah Dad	Shahdau	60,000
84.	Syed dilbar Hussain Shah s/o Syed Ghulam Raza	BigwaniShumali	60,000
85.	Hakim Khan S/o Ghulam Qasim	Mali KhelPakka	60,000
86.	Muhammad Bilal S/o Ghulam Hassan	Jayanwala	60,000
87.	Ali Raza S/o Bashir Hussain	Kat GarhSharqi	60,000
88.	Asif Raza S/o Bashir Hussain	Kat GarhGharbi	60,000
89.	Qayyum Nawaz S/o Haq Nawaz	Kala Gorh	60,000
90.	Sardar Shah S/o Ghulam Abbas	Khaliq Shah	60,000
91.	Ghulam Muhammad S/o Mahr Khan	Mali KhelKaccha	60,000
92.	Muhammad Nazir S/o Zameer Hussain	Saiduwali	60,000
93.	Sagheer Hussain S/o Ghulam Rasool	Rang PurShumali	60,000
94.	Sagheer Hussain S/o GhulamRasool	NorangLuk	60,000
95.	Ghulam Jilani S/o Haq Nawaz	DhapShumali	60,000
96.	Muhammad Imtiaz S/o Khezer Hayat	Hafiz Abad	60,000
97.	Ghulam Samdani S/o Raza Muhammad	KirriKhasoorKacha	60,000
98.	Khan Zaman S/o Sultan	RoriKhel	60,000
99.	Muhammad Hassan S/o Ghulam Hussain	Ththal	60,000
100.	Fiaz Khan S/o Sahib Khan	Dhalla	60,000
101.	Muhammad Ramzan S/o Gul Dad	KirriKhasoorKacha .	60,000
102.	Naseer Ahmad Khan S/o Ghulam Yasin	Umar KhelKacha	60,000
103.	Naimat Ullah S/o Imam Baksh	RakhookhShumali	60,000
104.	Allah Nawaz S/o Muhammad Hussain	Dhakki	60,000
105.	Ghulam Muhammad S/o Ghulam Hussain	KirriKhasoorPakka	6000
106.	Aman Ullah Khan S/o Atta Ullah	UmerKhelPakka	6000
Total			6,228,000

Annex-9
DP No. 3.5.2.2

Detail showing non-adjustment of advances

S #	Date	Payee	Purpose for advance	Vr. No	Amount (Rs)
1	20-7-21	Abdul Qadir	Waste bags	Nil	100,000
2	30-7-21	M. Nadim, SI	Two weeks cleaning prog	Nil	150,000
3	12-8-21	Qadir Ahmad	14 august	Nil	160,000
4	19-8-21	NHA (Building owner)	Advance rent	Nil	399,300
5	20-8-21	Qadeer Ahmad, PA	For Moharram	Nil	100,000
6	24-8-21	M. Bilal	For Moharram	Nil	100,000
7	03-9-21	Qadir Ahmad PA	Flood disaster	21	300,000
8	03-9-21	Qadir Ahmad PA	For roads & dumps	22	200,000
9	23-9-21	M. Nadim, SI	Repair of water tank	57	30,000
10	23-9-21	M. Nadim, SI	For flood disaster	58	100,000
11	9-10-21	Qadir Ahmad, PA	Green belt paint	25	150,000
Total					1,789,300

Annex-10
DP No. 3.5.3.7

Detail showing Loss to Government due to non-collection of Rent

S. No	Name Of Market	No. of shops	Rent due per year	Total rent collected	Arrears (Rs)
1	ParovaAdda, Old National Bank	4	89,112	89,112	0
2	Daman Plaza Adjacent Town Hall	11	661,560	600,000	61,560
3	U Shape Market, Tank Adda	40	971,492	831,940	139,552
4	KaneraWala Gate Opposite GGDC , No.1	32	1,595,580	1,350,000	245,580
5	DaudHaqani Plaza, Near Haq Nawaz Park	31	1,016,880	608,348	408,532
6	DaudHaqani Plaza, Upper Block	16	410,640	349,500	61,140
7	ParovaAdda Plaza	32	1,213,360	830,080	383,280
8	Town Hall plaza	51	3,027,860	2,400,445	627,415
9	Fawara Market Cabins , Pawanda Bazar	23	492,320	304,810	187,510
10	BihariPati ,Tank Adda	20	1,346,800	909,370	437,430
11	Front Cabin Pawanda Bazar	8	309,120	281,945	27,175
12	PuraniGhalaMandi Market	39	830,600	694,315	136,285
13	Tijarat Gang Inside A Block	15	700,000	390,885	309,115
14	TijaratGanj Inside B Block Pawanda Bazar	15	700,000	535,105	164,895
15	ShopingCenterTopanwala	15	1,381,614	1,093,150	288,464
16	Inside ShopingCenterTopanwala	31	612,220	477,290	134,930
17	Nizam Gate Plaza	5	150,000	0	150,000
18	Misgara Gate Plaza	5	102,093	52,093	50,000
19	Mission Morh Plaza	7	345,900	81,490	264,410
20	Outside Topanwala Chock Shops	20	1,379,704	893,150	486,554
21	Shangla Market	18	479,215	379,215	100,000
22	Outside Pawanda Gate	5	127,800	80,715	47,085
23	Shops near GHSS No. 4	11	226,830	85,674	141,156
24	Inside BannuAdda Plaza	20	237,300	111,900	125,400
25	TMA Plaza Adjacent Town Hall	8	768,000	768,000	0
26	Miscellaneous shops	2	24,000	0	24,000
Total			19,200,000	14,198,532	5,001,468

Annex-11
DP No. 4.5.1.1

Detail showing Cash drawl from bank account

S.No	Month	VC Fateh	VC Muryali	VCGandiAshiq	ADLG	VC Pota	VC Jogianwala
1	Jul-20	-	90,000	-	-	20,000	--
2	Aug-20	-	21,000	21,000	-	-	170,000
3	Sep-20	-	40,000	20,000	-	-	-
4	Oct-20	-	-	85,000	-	-	-
5	Nov-20	-	45,000	-	-	65,000	-
6	Dec-20	60,000	-	25,000	-	-	40,000
7	Jan-21	-	40,000	20,000	-	-	-
8	Feb-21	254,433	-	150,676	41,526	348,183	110,000
9	Mar-21	-	14,000	-	-	-	42,200
10	Apr-21	-	-	-	19,180	50,000	30,000
11	May-21	-	-	-	-	-	44,000
12	Jun-21	90,000	30,000	32,000	266,875	-	45,000
Total		404,433	280,000	353,676	327,581	483,183	481,200
Grand Total							2,330,073

Annex-12
DP No. 4.5.2.1

Detail showing less recovery of rent from shops

S. #	Detail of Shop	Market Rate	70% of market rate	Rent collected by council per Month	Short recovery /Month	Total Loss/ Year
1	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,725	12,775	153,300
2	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,725	12,775	153,300
3	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,725	12,775	153,300
4	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,645	12,855	154,260
5	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,645	12,855	154,260
6	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,645	12,855	154,260
7	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,645	12,855	154,260
8	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	3,518	13,982	167,784
9	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	3,986	13,514	162,168
10	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,645	12,855	154,260
11	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,030	13,470	161,640
12	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	3,294	14,206	170,472
13	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	3,986	13,514	162,168
14	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,222	13,278	159,336
15	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,222	13,278	159,336
16	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,031	13,469	161,628
17	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	3,880	13,620	163,440
18	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	3,880	13,620	163,440
19	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,332	13,168	158,016
20	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,332	13,168	158,016
21	Situated at Circular Road Tank Ada DIKhan	25,000	17,500	4,333	13,168	158,010

2	Situated at Circular Road Tank					
2	Ada DIKhan	25,000	17,500	3,919	13,581	162,970
2	Situated at Circular Road Tank					
3	Ada DIKhan	25,000	17,500	4,645	12,856	154,266
2						
4	Situated at Tank Road DIKhan	25,000	17,500	2,923	14,577	174,925
2						
5	Situated at Tank Road DIKhan	25,000	17,500	3,537	13,963	167,560
2						
6	Situated at Tank Road DIKhan	25,000	17,500	3,816	13,685	164,214
2						
7	Situated at Tank Road DIKhan	25,000	17,500	3,537	13,963	167,557
2						
8	Situated at Tank Road DIKhan	25,000	17,500	3,537	13,963	167,560
2						
9	Situated at Tank Road DIKhan	25,000	17,500	3,891	13,609	163,310
3						
0	Situated at Tank Road DIKhan	25,000	17,500	3,537	13,963	167,557
3						
1	Situated at Tank Road DIKhan	25,000	17,500	2,214	15,286	183,433
3						
2	Situated at Tank Road DIKhan	25,000	17,500	3,537	13,963	167,560
3						
3	Situated at Tank Road DIKhan	25,000	17,500	3,220	14,280	171,362
3						
4	Situated at Tank Road DIKhan	25,000	17,500	2,678	14,822	177,862
3						
5	Situated at Tank Road DIKhan	25,000	17,500	3,537	13,963	167,560
3						
6	Situated at Tank Road DIKhan	25,000	17,500	3,216	14,285	171,414
3						
7	Situated at Tank Road DIKhan	25,000	17,500	3,538	13,962	167,542
3						
8	Situated at Tank Road DIKhan	25,000	17,500	3,537	13,963	167,560
3						
9	Situated at Tank Road DIKhan	25,000	17,500	3,215	14,285	171,417
4						
0	Situated at Tank Road DIKhan	25,000	17,500	3,215	14,285	171,417
4						
1	Situated at Tank Road DIKhan	25,000	17,500	3,215	14,285	171,417
4						
2	Situated at Tank Road DIKhan	25,000	17,500	3,194	14,306	171,671
4						
3	Situated at Tank Road DIKhan	25,000	17,500	3,376	14,124	169,486
4						
4	Situated at Tank Road DIKhan	25,000	17,500	3,537	13,963	167,561
4						
5	Situated at Tank Road DIKhan	25,000	17,500	2,436	15,064	180,770
4						
6	Situated at Tank Road DIKhan	25,000	17,500	2,436	15,064	180,770
4						
4	Situated at Tank Road DIKhan					

7		25,000	17,500	2,556	14,944	179,328
4						
8	Situated at Tank Road DIKhan	25,000	17,500	2,556	14,944	179,328
4						
9	Situated at Tank Road DIKhan	25,000	17,500	3,215	14,285	171,417
5						
0	Situated at Tank Road DIKhan	25,000	17,500	3,215	14,285	171,417
5						
1	Situated at Tank Road DIKhan	25,000	17,500	1,519	15,981	191,767
5						
2	Situated at Tank Road DIKhan	25,000	17,500	1,464	16,036	192,437
5						
3	Situated at Tank Road DIKhan	25,000	17,500	619	16,881	202,572
5						
4	Situated at Tank Road DIKhan	25,000	17,500	1,608	15,892	190,705
1	Situated Oppsite TMA DIKhan	25,000	17,500	846	16,655	199,854
2	Situated Oppsite TMA DIKhan	25,000	17,500	1,949	15,551	186,614
3	Situated Oppsite TMA DIKhan	25,000	17,500	1,670	15,830	189,958
4	Situated Oppsite TMA DIKhan	25,000	17,500	1,949	15,551	186,613
Total			1,015,000	196,051	818,949	9,827,385

Annex-13
DP No. 4.5.2.2

Detail showing non recovery of rent of shops

S. #	Detail of Shop	Rent per Month	Rent per Year	Rent Recovered	Rent Recoverable
1	Situated at Circular Road Tank Ada DIKhan	14,177	170,122	-	170,122
2	Situated at Circular Road Tank Ada DIKhan				
3	Situated at Circular Road Tank Ada DIKhan				
4	Situated at Circular Road Tank Ada DIKhan	9,289	111,462	-	111,462
5	Situated at Circular Road Tank Ada DIKhan				
6	Situated at Circular Road Tank Ada DIKhan	4,645	55,734	-	55,734
7	Situated at Circular Road Tank Ada DIKhan	4,645	55,734	-	55,734
8	Situated at Circular Road Tank Ada DIKhan	3,518	42,220	-	42,220
9	Situated at Circular Road Tank Ada DIKhan	3,986	47,828	-	47,828
10	Situated at Circular Road Tank Ada DIKhan	4,645	55,734	-	55,734
11	Situated at Circular Road Tank Ada DIKhan	4,030	48,365	-	48,365
12	Situated at Circular Road Tank Ada DIKhan	3,294	39,529	-	39,529
13	Situated at Circular Road Tank Ada DIKhan	3,986	47,832	-	47,832
14	Situated at Circular Road Tank Ada DIKhan	4,222	50,668	-	50,668
15	Situated at Circular Road Tank Ada DIKhan	4,222	50,668	-	50,668
16	Situated at Circular Road Tank Ada DIKhan	4,031	48,367	-	48,367
17	Situated at Circular Road Tank Ada DIKhan	7,760	93,122	-	93,122
18	Situated at Circular Road Tank Ada DIKhan				
19	Situated at Circular Road Tank Ada DIKhan	8,665	103,980	-	103,980
20	Situated at Circular Road Tank Ada DIKhan				
21	Situated at Circular Road Tank Ada DIKhan	4,333	51,990	-	51,990
22	Situated at Circular Road Tank Ada DIKhan	3,919	47,030	-	47,030

2	Situating at Circular Road Tank Ada DIKhan				
3		4,645	55,734	-	55,734
2	Situating at Tank Road DIKhan				
4		2,923	35,075	-	35,075
2	Situating at Tank Road DIKhan				
5		3,537	42,440	-	42,440
2	Situating at Tank Road DIKhan				
6		3,816	45,786	-	45,786
2	Situating at Tank Road DIKhan				
7		3,537	42,443	-	42,443
2	Situating at Tank Road DIKhan				
8		3,537	42,440	-	42,440
2	Situating at Tank Road DIKhan				
9		3,891	46,690	-	46,690
3	Situating at Tank Road DIKhan				
0		3,537	42,443	-	42,443
3	Situating at Tank Road DIKhan				
1		2,214	26,567	-	26,567
3	Situating at Tank Road DIKhan				
2		3,537	42,440	-	42,440
3	Situating at Tank Road DIKhan				
3		3,220	38,638	-	38,638
3	Situating at Tank Road DIKhan				
4		2,678	32,138	-	32,138
3	Situating at Tank Road DIKhan				
5		3,537	42,440	-	42,440
3	Situating at Tank Road DIKhan				
6		3,216	38,586	-	38,586
3	Situating at Tank Road DIKhan				
7		3,538	42,458	-	42,458
3	Situating at Tank Road DIKhan				
8		3,537	42,440	-	42,440
3	Situating at Tank Road DIKhan				
9		3,215	38,583	-	38,583
4	Situating at Tank Road DIKhan				
0		3,215	38,583	-	38,583
4	Situating at Tank Road DIKhan				
1		3,215	38,583	-	38,583
4	Situating at Tank Road DIKhan				
2		3,194	38,329	-	38,329
4	Situating at Tank Road DIKhan				
3		3,376	40,514	-	40,514
4	Situating at Tank Road DIKhan				
4		3,537	42,439	-	42,439
4	Situating at Tank Road DIKhan				
5		2,436	29,230	-	29,230
4	Situating at Tank Road DIKhan				
6		2,436	29,230	-	29,230
4	Situating at Tank Road DIKhan				
7		5,113	61,354	-	61,354
4	Situating at Tank Road DIKhan				

8					
4					
9	Situated at Tank Road DIKhan	3,215	38,583	-	38,583
5					
0	Situated at Tank Road DIKhan	3,215	38,583	-	38,583
5					
1	Situated at Tank Road DIKhan	1,519	18,233	-	18,233
5					
2	Situated at Tank Road DIKhan	1,464	17,563	-	17,563
5					
3	Situated at Tank Road DIKhan	619	7,428	-	7,428
5					
4	Situated at Tank Road DIKhan	1,608	19,295	-	19,295
1	Situated Oppsite TMA DIKhan	846	10,146	-	10,146
2	Situated Oppsite TMA DIKhan	1,949	23,386	-	23,386
3	Situated Oppsite TMA DIKhan	1,670	20,042	-	20,042
4	Situated Oppsite TMA DIKhan	1,949	23,387	-	23,387
Total					2,352,634

Annex-14
DP No.5.5.2.2

Detail showing unauthorized payment of work

S.No	Vr and Date	Payee	Purpose	Cheque No	Amount-(Rs)
1	85/ 10.08.20	M.Jan	Shingle of ground	38380058	184,000
2	893/ 08.06.21	M.Jan	Petty Work	42276406	159,639
3	184/18.09.20	-	Construction of Dustbin	38744033	108,610
4	207/ 14.09.20	M.qaizar	Plantation	38744037	90,000
5	255/03.11.20	M.Jan	Petty works	38744103	198,468
5	255/03.11.20	M.Jan	Petty works	38744132	88,409
6	395/ 06.01.21	Munir Ahmad	Petty works	39083763	177,646
7	400/ 11.01.21	M.Jan	Petty works	39083768	295,200
8	444/28.01.21	M.Jan	Petty works	39871832	263,872
9	445/ 29.01.21	M.jAN	Petty works	39871833	150,000
10	512/10.02.21	-	Petty works	39871900	213,336
11	550/26.02.21	-	Petty works	40409821	396,440
12	664/ 06.04.21	Munir	Petty works	40940067	272,972
13	684 /23.04.21	M.Jan	Petty works	40940087	71,612
14	707/ 19.04.21	BK Ass:	Petty works	40940110	50,000
Total					2,720,204