



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

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|-------------|---|
| AA | Administrative Approval |
| AAC | Additional Assistant Commissioner |
| 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 |
| ATO | Assistant Treasury Officer |
| BHUs | Basic Health Units |
| BOK | Bank of Khyber |
| BPS | Basic Pay Scale |
| C&W | Communication & Works |
| CD | Civil Dispensary |
| CEO | Chief Executive Officer |
| CLCP | Citizen Losses Compensation Program |
| CPWA Code | Central Public Works Account Code |
| CPWD Code | Central Public Works Department Code |
| CTS | Computed Tomography Scan |
| DAC | District Accounts Committee |
| DC | Deputy Commissioner |
| DDEO | Deputy District Education Officer |
| DDHO | Deputy District Health Officer |
| DEO | District Education officer |
| DG | Director General |
| DHO | District Health Officer |
| DO | District Officer |
| DPC | Departmental Promotion Committee |
| DPR | Disabled Person Rehabilitation |
| E&D | Efficiency and Discipline |
| ECE | Early Children Education |
| ECG | Electrocardiography |
| EPI | Expanded Program on Immunization |
| FR | Fundamental Rules |
| FY | Financial Year |

| | |
|---------|--|
| GER | Gross Enrollment Rate |
| GGHS | Government Girls High School |
| GGHSS | Government Girls High Secondary School |
| GHS | Government High School |
| GPS | Girls Primary School |
| HC | Rural Health Center |
| HRA | House Rent Allowance |
| IMU | Independent Monitoring Unit |
| INTOSAI | International Organization of Supreme Audit Institutions |
| KPK | Khyber Pakhtunkhwa |
| KPPRA | Khyber Pakhtunkhwa Procurement Regularity Authority |
| Lab | Laboratory |
| LCB | Local Council Board |
| LGA | Local Government Act |
| MFDAC | Memorandum for Departmental Accounts Committee |
| NBP | National Bank of Pakistan |
| NER | Net Enrollment Rate |
| NIT | Notice Invited Tender |
| NOC | Non-Objection Certification |
| NWFP | North West Frontier Province |
| OPD | Outpatient Department |
| OT | Operation Theater |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PCC | Plain Concrete Cement |
| PC-I | Planning Commission Proforma-I |
| PEC | Pakistan Engineering Council |
| PFC | Provincial Finance Commission |
| PHE | Public Health Engineering |
| PK | Khyber Pakhtunkhwa |
| PLS | Profit & Loss Sharing |
| POL | Petrol Oil Lubricant |
| PTC | Parent Teacher Council |
| RDA | Regional Directorate of Audit |
| SDEO | Sub Divisional Education Officer |
| SDO | Sub Divisional Officer |
| SOP | Standard Operation Producer |
| TAC | Tehsil Accounts Committee |
| TB | Tuberculosis |
| TMAAs | Town Municipal Administrations |

| | |
|---------|---|
| TMO | Town Municipal Officer |
| TO | Treasury Officer |
| TT | Tetanus Toxoid |
| UAA | Unattractive Area Allowance |
| UBL | United Bank Limited |
| UC | Union Council |
| VCs/NCs | Village Councils and Neighborhoods Councils |
| WSS | Water Supply Scheme |
| WSSP | Water and Sanitation Services Peshawar |
| 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 & 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 accounts 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 Directors Local Government, Election and Rural Development Departments, in District Khyber 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 Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate legislative forum through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 Districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Peshawar on behalf of the DG Audit District Government, Khyber Pakhtunkhwa carried out audit of the Local Government office five Districts namely; Peshawar, Nowshera, Charsadda, Khyber and Mohmand.

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 etc.

Local Governments of District Khyber 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), Deputy Commissioner for the District Government, who is officer in charge of 08 devolved departments including AD Local Government Election & Rural Development Department. The second Tier, the Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are three Tehsils administrations in District Khyber. The third Tier, the village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer.

a. Scope of Audit

This office is mandated to conduct audit of 68 formations working under 05 PAOs. Total expenditure and receipts of these formations were Rs. 3043.15 million and Rs. nil¹, respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 08 formations of 05 PAOs having a total expenditure of Rs.1829.82

¹ District Government and TMAs have no receipt.

million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 60.13 % of auditable expenditure.

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

b. Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs. 33.779 million was pointed out in this report. No recovery was made till finalization of this report.

c. Audit Methodology

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

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

d. Audit Impact

A recovery of Rs. 33.779 million was pointed out by audit, however positive audit impact depends on the management's willingness to implement an internal control framework and the recommendations of 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 activities i.e. risk identification, risk evaluation and appropriate responses were carried out in the local government.

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

TMAs did not follow the accounting procedure given in the APPM

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

f. Key Audit Findings of the Report

- i. Non-Compilation/Consolidation of Accounts of Local Governments Rs.23.456 million.²
- ii. HR/Employees related irregularities were noticed in 15 No of cases amounting to Rs 139.354 million.³
- iii. Procurement related irregularities were noticed in 04 No of cases amounting to Rs 1,386.659 million.⁴
- iv. Issues in management of accounts with commercial banks were noted in 03 No of cases amounting to Rs 15.519 million.⁵
- v. Value for money & Service delivery issues were noticed in 08 No of cases amounting to Rs 258.243 million.⁶
- vi. Others, including cases of accidents, negligence etc. were noticed in 09 No of cases amounting to Rs 101.826 million.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 needs to be consolidated at DAO level.
- ii. Action may be taken against those responsible for not producing record before audit.
- iii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iv. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- v. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to

² Para No. 1.2.1

³ Para No. 2.5.1.1 to 2.5.1.10, 3.5.1.1 to 3.5.1.3 & 4.5.1.1 to 4.5.1.2

⁴ Para No. 2.5.1.11 to 2.5.1.14

⁵ Para No. 2.5.1.15 to 2.5.1.17

⁶ Para No. 2.5.2.1 to 2.5.2.8

⁷ Para No. 2.5.3.1 to 2.5.3.9

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, Khyber Pakhtunkhwa issued on 4th September, 2019, councils of all tiers of District Government were stood dissolved on the culmination of their respective tenures on 29th August 2019. The same notification authorized Deputy Commissioners, Tehsil/Town Municipal Officers and Assistant Directors (LGE&RDD) to perform functions of their respective Nazimeen as envisaged under Local Government Act, 2013, till the instillations of newly elected Local Governments. In the light of LGA 2013, District Khyber is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 08 offices devolved at District level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is also its Principal Accounting Officer. Moreover, Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District Khyber, funds amounting to Rs 3,553.03 million were allocated to 68 formations working under 05 PAOs. Out of which, expenditure of Rs. 3,043.15 million was made resulting into saving of Rs. 509.88 million. No receipts were collected by these formations during the financial year 2020-21. Audit coverage relating to expenditure for the current audit year comprises 08 formations of 05 PAOs having a total expenditure of Rs. 1,829.823 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 60.13 % of auditable expenditure.

(Rs. in million)

| 2020-21 | Budget | Actual Expenditure/ Receipts | Excess/(Saving) | Expenditure audited | %age |
|--------------|-----------------|---------------------------------|-----------------|------------------------|--------------|
| Salary | 2,916.74 | 2,524.14 | -392.60 | 1,829.82 | 60.13 |
| Non salary | 553.82 | 452.27 | -101.54 | | |
| Development | 82.48 | 66.74 | -15.74 | | |
| Total | 3,553.03 | 3,043.15 | -509.88 | 1,829.82 | 60.13 |

According to Section 36(3) of Local Government Act 2013, the District Account Officer was required to consolidate accounts of the Local Government

on quarterly and annual basis. However, District Accounts Officer, Khyber did not reflect Rs. 20.953 million into the consolidated financial statement of Local Government, Khyber.

District Government, Khyber 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 the District Government, Khyber as required under section 34 of LGA, 2013. The receipts collected as taxes/fees/rents under section 18 of LGA, 2013. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Khyber 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 the 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 in District Khyber like other districts. Statistics show that there are 557 primary, 54 middle, 39 secondary and 06 higher secondary schools in District Khyber. The estimated Teacher Student Ratio is 1:40 at primary, 1:36 at middle, 1:30 at secondary and 1:27 at the level of higher secondary schools. District Khyber literacy rate is 49.40% the Gross Enrollment Rate (GER) is 41%, and the Net Enrollment Rate (NER) is 37% at the primary level. On budgetary front, the District Education office, Khyber succeeded in spending 53% of District ADP and 95% of non-salary budgets.

District Education Offices in Khyber enrolled 12785 & 8138 kids in government boys and girls schools respectively. Similarly, annual average of teacher's attendance rate and student's attendance rate as per independent Monitoring Unit (IMU) data were approximately 83% & 70% respectively. Furthermore, 67% schools in district Khyber 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 32% against the assigned target.

Health

Health is another important sector of District Khyber with a total of 65 health facilities spread across the district among which 13 BHUs, 27 CDs, 01 RHC, 17 CH, and 05 Category- D hospitals.

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

On mother and child health care front, 31360 babies were born in health centers. Lab investigations and diagnostic facilities were also fully utilized as 297,543 lab tests, 130,655 X-rays, 504604 ultrasounds, nil CT Scans and 6030 ECGs were done in both primary and secondary health facilities in district Khyber. Figures of immunization from EPI register were also very impressive as 30,697 pregnant women received TT-2 vaccines, 81,646- kids under 12 months received full immunization. 36,856 families were provided family planning services. Human resource data from facility records revealed that these health facilities were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

Social Welfare

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

Panagah(s) were established under Ehsaas Program of the Federal Government, in order to provide valued but temporary/overnight stay with two-time meals to the needy individuals seeking bed and breakfast in pursuit of employment. The initiatives were focused on quality services delivery to the shelter-less employed person, by taking care of multiple aspects including health care, safe/secure living environment, hygienic food etc in a respectable manner. Money saved through this intervention enabled the poor laborers/daily wagers to have a temporary shelter till they can manage their own accommodation. Panagah(s) were established in major cities/Divisional Districts based on need assessment in 1st phase. However, panagah services were not existed in District Khyber.

There is no Dar-ul-Kafala for beggars in District Khyber. Rehabilitation center for drug addicts did not exists in District Khyber. 13 Public awareness campaign /seminars held by the department with objective to increase public awareness to achieve desire objectives of social welfare. 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 Khyber 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 and in accordance with such principles and methods as the Auditor General of Pakistan prescribed as 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, Khyber with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA, 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA, 2013.

1.2 AUDIT PARAS

1.2.1 Non compilation/consolidation of accounts of Local Governments- Rs. 23.456 million

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

During certification audit of the accounts of the DAO Khyber for the FY 2020-21, audit observed incompleteness and incorrect presentation of the financial statements as the DAO did not consolidate into the quarterly and annual accounts of the district, the Government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs 23.456 million and Rs 23.456 million respectively, of the TMAs are not reflected in accounts.

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

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

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

1.2.2 Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs 171.733 million

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

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

and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

District Accounts Officer Khyber, paid Rs 171,733,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts during FY 2020-21.

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

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 payments on account of arrears of pay and allowances- Rs11.381 million

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

During certification Audit of Khyber for the year 2020-21 while analyzing HR data it was noticed that arrears of pay and allowances of Rs 11,381,000 was paid, however, local office could not produce supporting documents for verification to audit.

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

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

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

CHAPTER 2

District Government Khyber

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 department of the districts is headed by a District Officer (DO). According to Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, 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 the District Government Khyber

(Rs. in million)

| S.No. | Description | Total Nos. | Audited | Expenditure audited FY 2020-21 | Revenue/ Receipts audited FY 2020-21 |
|-------|-------------|------------|---------|--------------------------------|--------------------------------------|
| 1. | Formations | 7 | 4 | 1,739.806 | Nil |

2.2 Comments On Budget And Expenditure (Variance Analysis)

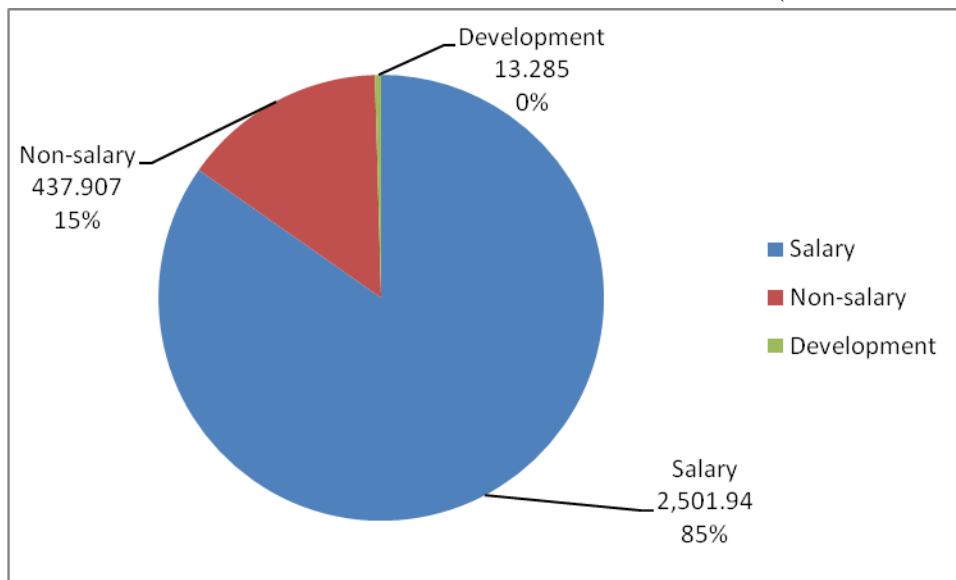
(Rs. in million)

| 2020-21 | Budget | Actual Expenditure/ Receipts | Excess (+)/ Saving (-) | %age Excess/Saving |
|----------------|------------------|------------------------------|------------------------|--------------------|
| Salary | 2,864.312 | 2,501.943 | 362.369 | 12.7 |
| Non-salary | 519.525 | 437.907 | 81.618 | 15.7 |
| Development | 13.285 | 13.285 | 0.015 | 0.1 |
| Total | 3,327.941 | 2,899.678 | 428.263 | 12.9 |
| Receipt | - | - | - | - |

The savings of Rs. 428.263 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. 1858.02 million were raised as a result of this audit. This amount also included recoverable of Rs. 33.50 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

| Sr. No. | Classification | Amount |
|----------------|---|----------------|
| 1 | Irregularities | - |
| A | HR/Employees related irregularities | 326.875 |
| B | Procurement related irregularities | 1320.424 |
| C | Management of Accounts with commercial bank | 15.519 |
| 2 | Value for money and service delivery issues | 86.452 |
| 3 | Others, including cases of accidents, negligence etc. | 108.75 |
| Total | | 1858.02 |

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. Details of ZAC meetings are given below:

| S# | Audit Year | ZAC meeting |
|-----------|-------------------|--------------------|
| 1 | 2020-21 | Not Convened |

2.5 AUDIT PARAS

2.5.1 Irregularities

A. Human Resource related irregularities

2.5.1.1 Irregular payment on account of contingent paid staff–Rs44.811 million

Rule 283(i) of FTR states that the head of an office is personally responsible for the amount drawn on a bill signed by him on his behalf until he has paid it to the persona entitled to receive it, and obtained a legally valid acquaintance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquaintance roll in Form T.R 28.

Office of Deputy Commissioner Khyber incurred an expenditure of Rs.44,811,000 on account of pay of 104/105 No's of staff recruited under the head "Contingent Paid Staff" during FY 2020-21. Detail of the staff as regard to place of duty and attendance was not provided. Furthermore, neither the payment was made through cheque nor actual payee receipts were produced to Audit.

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

When pointed out in July, 2021 Management replied that all payments were made through cross cheque and relevant documents will be produce to Audit. However, no record was produced to audit till finalization of this report.

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 investigation and action against the person(s) at fault.

AIR 05 (2020-21)

2.5.1.2 Unauthorized advance payment on account of purchase of furniture / IT equipment's – Rs 22.354 million

Rule 379 of FTR Vol-I, prohibits the drawl of money from Government treasury in advance of supply.

General Financial Rules provides that “Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them”.

Office of District Education Officer, Khyber made payment of Rs.22,354,845 on account of purchase of various items out of developmental fund during FY 2020-21. All payments were made in advance without approval of competent authority and none of the item was supplied till the date of audit i.e. August, 2021. Detail provided below:

| S.No | Description | Firm name | Amount |
|--------------|--|---------------------------------------|-------------------|
| 1 | Furniture for IT Lab for high & higher schools | Panasonic Office Product | 1,500,000 |
| 2 | Science Equipment / Furniture | Darul Fanoon / Madina Trading Company | 20,854,845 |
| 3 | IT Equipment | Panasonic Office Product | 1,920,000 |
| Total | | | 22,354,845 |

The lapse occurred due to weak internal and financial controls which resulted in unauthorized advance payment.

When pointed out in August, 2021 it was replied that supply started and progress will share with audit. However, no reply was furnished till finalization of this report.

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

Audit recommends regularization of expenditure through ex-post facto approvals besides action against the person(s) at fault.

AIR 01 (2020-21)

2.5.1.3 Irregular expenditure on purchase of furniture and equipment– Rs.21.898 million

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

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

Office of Deputy Commissioner Khyber incurred an expenditure of Rs. 21,898,351 on account of purchase of various items under different head of a/c during FY 2020-21 as per detail below:

| S.No | Item | Amount in Rs. |
|--------------|-------------------------|-------------------|
| 1 | Unforeseen expenditure | 14,809,500 |
| 2 | Stationery | 1,477,977 |
| 3 | Furniture | 1,262,790 |
| 4 | Machinery & Equipment's | 1,267,554 |
| 5 | IT equipment's | 462,760 |
| 6 | Plant & Machinery | 2,617,770 |
| Total | | 21,898,351 |

The following shortcomings were noticed:

1. The purchase order was split up to avoid tendering process resulting in uneconomic rates.
2. All payments to the suppliers was made in cash instead through cross cheques.
3. The actual payee receipts were not available on record.
4. Equipment were purchased without obtaining the demand and actual requirements from the concerned and the newly purchased machinery was dumped in the store of the Deputy Commissioner.
5. Payment was made without Inspection Committee report.
6. Neither physical verification was made nor stock register was maintained.

The lapse occurred due to weak financial and administrative controls, which resulted in irregular expenditure.

When pointed out in July, 2021 Management replied that relevant documents will be produced to Audit. However, no record was produced till finalization of this report.

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 investigation and action against the person(s) at fault.

AIR 01 (2020-21)

2.5.1.4 Irregular expenditure on purchase of medicine – Rs. 11.869 million

According to serial-E of DG Health KPK letter No.629/DD/(Preq/reg/ Drugs) dated 13-07-2017, the purchasing entity shall submit quarterly reports regarding clinical efficacy and or/other parameters of the relevant items in this list as used at their end in case of failure disciplinary action may be initiated against the in-charge of the purchasing entity.

Clause-6 of the agreement of Govt. MCC rate contract agreement, the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis.

Office of District Health Officer Khyber paid Rs. 11,869,966 on account of purchase of medicine during FY 2020-21. The following irregularities were noticed: -

1. Payment was made to suppliers & the medicines were issued to health centers without clearance of samples of medicines from Government Drug Testing Laboratory (DTL).
2. The local office did not submit quarterly reports regarding clinical efficacy of the Government approved brand of medicine.
3. No performance guarantee was obtained from supplier

4. Purchase was made for health centers without realistic calculation of quantities as per need, storage facilities & space. Moreover, no demand of medicine from health centers was obtained.

The lapsed occurred due to weak financial management which resulted irregular purchase of medicines.

When pointed out in July, 2021 it was replied by the management that detail reply will furnished later on. However, no record was produced to audit till finalization of this report.

Request for convening DAC meeting was made in September, 2021. However, DAC meeting was not conducted till finalization of this report.

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

AIR 03(2020-21)

2.5.1.5 Non deposit of receipt collected from health facilities– Rs 8.512 million

According to Rule 9 (i) Part-II of the Government of Khyber Pakhtunkhwa District or City District Government Budget Rules 2016, the Drawing and Disbursing Officer will make regular monthly reconciliations of expenditure and revenues with the District Accounts Officer.

According to Rule 644 of CTR all kind of transactions should be reconciled with treasury/ district accounts office.

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

Office of District Health Officer Khyber realized Rs. 8,513,168 on account of various health receipts in different health facilities during FY 2020-21. However, local offices could not deposit these receipts in the Government treasury till the date of audit i.e. August 2021. Details are provided below:

| S.No | Month | Amount |
|--------------|-------------------------------------|------------------|
| 1 | July, 2020 to March 2020 (9 Months) | 6,904,571 |
| 2 | April, 2021 | 461,327 |
| 3 | May, 2021 | 502,410 |
| 4 | June, 2021 | 644,860 |
| Total | | 8,513,168 |

The lapse occurred due to weak internal control which resulted in loss to public exchequer.

When pointed out in July, 2021 it was replied by the management that detail reply would be furnished later on. However, no reply was furnished.

Request for convening DAC meeting was made in September, 2021. However, DAC meeting was not conducted till finalization of this report.

Audit recommends deposit of receipts into the Government treasury besides action against the person(s) at fault.

AIR 02 (2020-21)

2.5.1.6 Un-authorized payment on account of various Allowance & Honorarium - Rs. 8.628 million

According to S. No 24(1) of Government of Khyber Pakhtunkhwa Administration Department Notification No. EO (Admn) 34-M dated 07.01.2015, the allottees of the Government accommodation shall not be allowed House Rent and Conveyance Allowance who are living under the jurisdiction into Government premises and 5% of the basic pay shall charge as maintenance charges.

Rule 19 of Delegation of financial power 2018 requires that; Honoraria should be restricted up to one basic pay only.

Office of Deputy Commissioner Khyber paid Rs. 8,628,699 under the head of HRA, Conveyance Allowance and Honorarium to various officers/officials during FY 2020-21 as per detail given below:

| S. No | Designation | HRA | Conveyance | Total recoverable Amount |
|--------------|--------------------------|-----------|------------|--------------------------|
| 1 | A C Landikotal | 4,433*12 | 0 | 53,196 |
| 2 | Tehsildar Landikotal | 10,000*12 | 5000*12 | 180,000 |
| 3 | NaibTehsildar Zakha Khel | 2,214*12 | 2856*12 | 60,840 |
| 4 | AC Jamrud | 4,433*12 | 0 | 53,196 |
| 5 | AAC Jamrud | 6,650*12 | 5000*12 | 139,800 |
| 6 | Tehsildar Jamrud | 10,000*12 | 5000*12 | 180,000 |
| 7 | Honorarium | | | 6,018,667 |
| Total | | | | 8,628,699 |

Audit found the following irregularities:

1. House rent allowance and conveyance allowance was not deducted from the staff living in Government accommodation and availing Government vehicle facility. Furthermore, different employees have availed Hajj leave, and other type earned leave but neither leave record was maintained nor deduction of conveyance allowance was made from those employees.
2. Local office paid Honorarium to its employee in excess of its authorization.

The lapse occurred due to weak internal control which resulted into loss to public exchequer.

When pointed out in July, 2021 Management noted the observation for compliance.

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 that irregular drawl of allowances & honorarium should be recovered from the concerned and deposited in to Govt. treasury.

AIR 13 (2020-21)

2.5.1.7 Doubtful expenditure on account of lungi Allowance - Rs.5.50 million

Rule 283(i) of FTR states that the head of an office is personally responsible for the amount drawn on a bill signed by him on his behalf until he has paid it to the persona entitled to receive it, and obtained a legally valid acquaintance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient

to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquaintance roll in Form T. R. 28.

Office of Deputy Commissioner, Khyber, disbursed an amount of Rs.5,500,000 to the local Maliks as Lungai Allowance during FY 2020-21. The amount was drawn on the name of DDO instead of cross cheques. The disbursements were made; however, no ID card numbers of recipients or Actual Payees Receipts were available on record.

The lapse occurred due to weak internal control, resulting in doubtful expenditure.

When pointed out in July, 2021 Management replied that the disbursement has been made by notified committee under proper schedule of disbursement but no record was produced to audit.

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

The matter is reported for proper investigation in the matter under intimation to Audit.

AIR 04 (2020-21)

2.5.1.8 Non-supply of miscellaneous items - Rs-4.43 million

According to rule 9 read with rule 12 (1) of Procurement Rules, of KPPRA 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the KPPRA'S website in the manner and format specified by regulation by the PPRA'S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned.

Para 154 of GFR says," an inventory of the dead stock should be maintained in all Government offices in a form prescribed by competent authority, showing the number received, the number disposed of (by transfer, sale loss etc), and the balance in hand for each kind of article.

Office of District Education Officer, Khyber incurred Rs 4,429,955 on account of purchase of various items during FY 2020-21 as per detail below:

| S. No. | Particular | HOA | Amount |
|--------------|----------------------------|----------------------|------------------|
| 1 | KH 6013- Primary Education | A03901-Stationary | 401,975 |
| | | A09701-Mach.& Equip. | 500,000 |
| | | A03970-Others | 770,980 |
| 2 | KH 6013- Primary Education | A09601-Plant & Mach. | 1,760,000 |
| | | A09701-F&F | 607,000 |
| 3 | KH 6014- DEO Admn | A09701-F&F | 390,000 |
| TOTAL | | | 4,429,955 |

Local office made all payments for procurement of above-mentioned miscellaneous items in advance; however, no supply was made till the date of audit i.e. August 2021. In fact, supply of previous years was even pending to the suppliers and local office had taken no action to ensure timely supply of these items. Furthermore, no stock register was maintained for the store items procured in previous years

The lapse occurred due to weak financial controls, resulting wastage and or misappropriation of public assets.

When pointed out in August, 2021 it was replied that detail reply will furnished later on. However, no reply was furnished.

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

Audit recommends that timely supply of procured items may be ensured besides inquiry against the person(s) at fault under intimation to audit.

AIR 02 (2020-21)

2.5.1.9 Irregular drawl for procurement of ECE kits- Rs 2.94 million

ECE Policies disseminated under National Education Policy 2009 stipulates that ECE age group shall comprise of kids from 3 to 5 years of age who would be provided one year pre-school education under ECE within the next 10

years. Provision of ECE shall be attached to Primary Schools which shall be provided with additional budget, teachers and Assistants. ECE teachers will also be provided two years specialized training in dealing with young children.

Office of District Education Officer Khyber paid Rs. 2,945,152 on account of purchase of Early Childhood Montessori Kits during FY 2020-21. The following irregularities were noted.

- 1 Payment was made in advance of supply.
- 2 No need assessment was made as no data of targeted kids was available.
- 3 No survey was made to ascertain enrolment statistics of age group of kids within the age of 3 to 5 years.
- 4 Two years specialized trained teacher were also not available.
- 5 10% bank guarantee/bank draft amounting to Rs. 294,515 was not obtained.

The lapse occurred due to weak internal controls which resulted in irregular and wasteful expenditure.

When pointed out in August, 2021 it was replied that detail reply will be furnished later on. However, no reply was furnished.

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

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

AIR 05 (2020-21)

2.5.1.10 Non deduction of HRA from staff residing in Government accommodation or having designated Government accommodation in health facilities - Rs. 2.621 million

According to judgment of Peshawar High Court dated 28.2.2013 in writ petition No. 304-9/2013, No conveyance allowance shall be allowed to those employees availing the facility of residential accommodation situated within their work premises.

According to Rule 223 of CTR Vol-I, House rent should be recovered from the pay bills of the government employees having government accommodation.

According to Finance Department, Government of Khyber Pakhtunkhwa, letter No. BXIV/1-4/97-98/FD/Vol-IV dated 14.04.2000, 5% maintenance charges may be recovered from the officials availing the facilities of government accommodation.

Office of District Health Officer Khyber did not deduct House Rent Allowance amounting to Rs. 2,262,580 from the allottees of the designated bungalows/quarter during FY 2020-21. Detail is given in annexure.

The lapse occurred due to weak internal and administrative controls, which caused loss to public exchequer.

When pointed out in July, 2021 it was replied by the management that detail reply would be furnished later on. However, no reply was furnished.

Request for convening DAC meeting was made in September, 2021. However, DAC meeting was not conducted till finalization of this report.

The matter is reported to management for immediate stoppage of HRA and recovery to be made from the allottees under intimation to audit.

AIR 19 (2020-21)

B. Procurement related irregularities

2.5.1.11 Irregular expenditure on account of CLCP – Rs 1,021.840 million

According to Rule 174 of CTR Vol-I read with Rule 283 (I) of the Central Treasury Rules Volume I, all payment must be supported with acknowledgement.

Office of Deputy Commissioner Khyber received an amount of Rs 1,021,840,000 from PDMA Khyber Pakhtunkhwa on account of Citizen Losses Compensation Programme during FY 2020-21. Disbursement of fund was not

carried out as per laid down procedure i.e. collection of data through GPS Coordinates and payments through cheques.

The lapse occurred due to weak internal control which caused loss to public exchequer.

When pointed out in July, 2021 Management replied that reply will be furnished after scrutiny of record. However, no record was produced till finalization of this report.

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 detailed inquiry for fixing of responsibility on the person(s) at fault.

AIR 16 (2020-21)

2.5.1.12 Doubtful draws from DDO Account – Rs 213.285 million

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

According to rule 77(ii) of CTR, every officer receiving money on behalf of the Government should maintain a cash book in Form TR 4 and all monetary transactions should be entered in the cashbook as soon as they occur and attested by the head of the office in token of check. The cash book should be closed regularly and completely checked.

Office of District Education Officer, Khyber irregularly deposited ADP fund amount to Rs 213,285,000 in designated bank account (A/c No: 03736-00-4 BOK) and then shown drawn from DDO A/C during FY 2020-21. The local office neither made entry in cashbook nor details of disbursement were also not shown to audit, as per detailed below: -

| (Rs in million) | | |
|------------------------|-----------------------|---------------|
| S.No | Drawn on dated | Amount |
| 1 | 14.07.2020 | 19.100 |
| 2 | 18.08.2020 | 52.800 |
| 3 | 19.08.2020 | 8.800 |

| | | |
|--------------|------------|----------------|
| 4 | 21.08.2020 | 24.800 |
| 5 | 21.08.2020 | 15.200 |
| 6 | 24.08.2020 | 9.600 |
| 7 | 28.08.2020 | 18.200 |
| 8 | 24.09.2020 | 16.300 |
| 9 | 18.11.2020 | 8.100 |
| 10 | 18.11.2020 | 14.200 |
| 11 | 19.11.2020 | 10.600 |
| 12 | 30.12.2020 | 10.085 |
| 13 | 08.02.2021 | 5.500 |
| Total | | 213.285 |

The lapse occurred due to weak internal control which resulted in doubtful and unverified expenditure.

When pointed out in August, 2021 it was replied that detail reply will furnished later on. However, no reply was furnished.

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

Audit recommends detailed inquiry for fixing of responsibility on the person(s) at fault.

AIR 08 (2020-21)

2.5.1.13 Unverified expenditure on account of land compensation – Rs.50.726 million

According to Rule 174 of CTR Vol-I read with Rule 283 (I) of the Central Treasury Rules Volume I, all payment must be supported with acknowledgement.

Office of Deputy Commissioner Khyber received an amount of Rs 50,726,546 during FY 2020-21 with the detail given below, from FBR Islamabad on account of land acquisition. The amount was further transferred to AC Landi kotal Bank Account for Further payment to land owner. Disbursement details and actual payee's receipts were not produced to audit despite repeated requests. Details are given below:

| S.No | Detail of payments | Cheque No. & Date | Amount in Rs. |
|--------------|--|--------------------------------|----------------------|
| 01 | Construction of passenger terminal | No.7855195 dated 22.06.2020 | 1,261,811 |
| 02 | Integrated Transit Trade management system project. | | 26,312,235 |
| 03 | Land compensation of Khuga Khel | | 23152500 |
| Total | | | 50,726,546 |

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

When pointed out in July, 2021 Management replied that reply will be furnished after scrutiny of record. However, no record was produced till finalization of this report.

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 02 (2020-21)

**2.5.1.14 Unauthorized drawl of arrears of Pay and Allowances-
Rs34.573 million**

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

Office of District Health Officer Khyber paid Rs. 34,573,944 to 23 employees of GAVI project on account of arrears of pay and allowances after their service regularization, during FY 2021-21. The officials initially were appointed on fixed pay @ Rs. 31,500 per month during 2013-2018. The pay of the regularized staff was required to be fixed from the date of regularization instead of their date of appointment. Detail of arrear payment is Annexure-1.

Unauthorized drawl of arrears on account of pay and allowances occurred due to weak financial control which resulted in loss to public exchequer.

When pointed out in July, 2021 it was replied by the management that detail reply would be furnished later on. However, no reply was furnished.

Request for convening DAC meeting was made in September, 2021. However, DAC meeting was not conducted till finalization of this report.

Audit recommends recovery of arrear paid, re-fixation of pay and action against the person(s) at fault.

AIR 14 (2020-21)

C. Management of Accounts with commercial bank

2.5.1.15 Loss to Government due to non-conversion of current bank account into PLS Mode– Rs 13.003 million

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

Office of Deputy Commissioner Khyber operating Current Account for transfer of cash from treasury to DDO account instead of PLS mode during FY 2020-21, resulted in violation of Government's instructions and loss to exchequer.

| S/No. | Account No. Bank | Account title | Amount as 30.06.20 | Amount of Interest |
|--------------|-------------------------|-------------------------------|--------------------|--------------------|
| 1 | NBP 4321772011 | DC Khyber - Land Compensation | 68,469,355 | 3423467 |
| 2 | NBP 4321534710 | Plantation | 5,000,000 | 250000 |
| 3 | BOK 0166000000191005 | Jaba Dam | 186,600,000 | 9330000 |
| Total | | | 260,069,355 | 13,003,467 |

The balances remained with the concerned banks for the whole year with a minimum rate of interest 5% put the Government into a loss of Rs. 13,003,467.

The lapse occurred due to weak financial management resulted in loss to public exchequer.

When pointed out in July, 2021 Management noted the observation for compliance.

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 transfer of funds to PLS mode and fixing responsibilities against the persons at fault besides recovery to the tune of mark up for the period under report.

AIR 04 (2020-21)

2.5.1.16 Irregular/unverified payment through DDO –Rs 1.516 million

According to clause 4.2.9.4 of APPM “payment of approved claims must be made only to the claim as indicated on the claim vouchers.

According to the requirement of PIFRA “pay bills and other record of all Government shall be prepared through computerized system (SAP).

Office of District Education Officer Khyber was incurred Rs. 1,516,999 on account of salary to Deni Madaris staff during the FY 2020-21.

The whole amount was drawn through DDO and shown paid to staff as pay in cash instead of cross cheque / vender number.

Payment through DDO instead of cross cheque and without acknowledgement was held irregular and unverified.

The lapse occurred due to weak internal control which results in unverified expenditure.

When pointed out in August, 2021 it was replied that detail reply will furnished later on. However, no reply was furnished.

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

Audit recommends utilization of funds as per rules and fixing responsibilities against the person (s) at fault.

AIR 11 (2020-21)

2.5.1.17 Doubtful drawl of funds from designated Bank Account – Rs1.00 million

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

According to rule 77(ii) of CTR, every officer receiving money on behalf of the Government should maintain a cash book in Form TR 4 and all monetary transactions should be entered in the cashbook as soon as they occur and attested by the head of the office in token of check. The cash book should be closed regularly and completely checked.

Office of District Education Officer, Khyber withdrew Rs. 1,000,000 in cash on 10.02.2021, from designated bank account (A/c No: 03736-00-4 BOK) during FY 2020-21. The local office has no record about the fund utilization as well as no entry in Cashbook was made to determine nature of payment.

The lapse occurred due to weak internal control which caused doubtful drawl of money from bank account.

When pointed out in August, 2021 it was replied that vouchers will be shown to Audit but till last date of Audit the record was not produced.

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

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

AIR 14 (2020-21)

2.5.2 Value for money and service delivery issues

2.5.2.1 Irregular expenditure on account of POL and repair of vehicles – Rs40.769 million

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

Office of Deputy Commissioner Khyber incurred expenditure of Rs.37,843,457 and Rs. 2,925,961/- on account of POL charges and repair of vehicles respectively during FY 2020-21. However, logbooks of the vehicles were not maintained.

The lapse occurred due to weak internal control which loss to public exchequer.

When pointed out in July, 2021 management replied that logbook and other record will produce to audit, but did not produce till finalization of this report.

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 maintenance of logbooks besides action against the person(s) at fault.

AIR 15 (2020-21)

2.5.2.2 Unauthorized transfer of conditional grants to designated bank accounts - Rs 17.632 million

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

According to rule 77(ii) of CTR, every officer receiving money on behalf of the Government should maintain a cash book in Form TR 4 and all monetary transactions should be entered in the cashbook as soon as they occur and attested by the head of the office in token of check. The cash book should be closed regularly and completely checked.

Office of District Education Officer, Khyber retained Rs. 17,632,507 as closing balance on 30.06.2021 in its designated Bank Account No: 03736-4BOK during FY 2020-21. Instead of direct credit of conditional grant to bank accounts of respective PTCs of schools, local office transferred conditional grants to its designated bank account.

The lapse occurred due to weak internal controls which resulted in unauthorized transfer of funds.

When pointed out in August, 2021 it was replied that that the balance in bank account is the PTC return cases as well as salary of fresh appointments. The reply was not tenable as fund must not be drawn if not immediately required and salary of fresh appointments should be credited through direct credit advice.

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

Audit recommends transfer of funds to other entities through prescribed procedure besides inquiry to fix responsibility against the person(s) at fault.

AIR 17 (2020-21)

2.5.2.4 Irregular payment of arrears on account of Pay and Allowances – Rs.6.225 million

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

Office of District Health Officer Khyber paid Rs. 6,225,819 to 20 Nos project employees on account of arrears of pay and allowances w.e.f 01.05.2020 to 01.03.2021 during FY 2021-21. Record in support of arrears was not provided to audit. Details are provided at annexure-3.

Payments of arrears of pay and allowances without supporting documents occurred due to weak financial control which resulted in loss to public exchequer.

When pointed out in July, 2021 it was replied by the management that detail reply would be furnished later on. However, no reply was furnished.

Request for convening DAC meeting was made in September, 2021. However, DAC meeting was not conducted till finalization of this report.

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

AIR 24(2020-21)

2.5.2.5 Non-collection of scout and red-crescent fund –Rs 3.341 million

According to Provincial Commissioner Pakistan Girls Guides Association Khyber Pakhtunkhwa Peshawar office letter No. 690-PGGA/K.P.K. dated 23-02-2012, “Girls Guides per head fee was increased from Rs 03 to Rs 12 with effect.

According to Directorate of E&SE Khyber Pakhtunkhwa Notification No.4204-33/F.No.P-7/P-Fund/General/DD(F&A) dated Peshawar 29.04.2010, Sports, Examination, Poor, Red Crescent, Medical, Shaheen, Boys Scouts and Girls Guide funds should be collected from students at prescribed rates.

| Student Level | Sport Fund | Exam Fund | Medical Fund | Poor Fund | Red Crescent | Scout/GG Fund | Shaheen Fund | Total Fund |
|--------------------|------------|-----------|--------------|-----------|--------------|---------------|--------------|------------|
| Primary Boys | 3 | 2 | 1 | 2 | 10 | 0 | 2 | 10 |
| Primary Girls | 3 | 2 | 1 | 2 | 10 | 0 | 0 | 8 |
| Middle Male | 30 | 40 | 8 | 8 | 10 | 25 | 0 | 113 |
| Middle Female | 30 | 40 | 8 | 8 | 10 | 12 | 0 | 100 |
| High Male | 40 | 50 | 10 | 10 | 10 | 25 | 0 | 137 |
| HSSC male/ Male | 40 | 50 | 10 | 10 | 10 | 12 | 0 | 124 |

Office of District Education Officer Khyber did not collect fees under various types of student funds during 2020-21 as per detail below:

| Fund | Fund Type/ amount | Prescribed fee | Enrollment | Total Amount |
|----------------------|--|---------------------------|-------------------|---------------------|
| Girls Gide fund | | 12 | 45589 | 547,068 |
| Boy scout fund | Middle male Middle female High Male High Secondary Male / Female | 25 | 66828 | 1,670,700 |
| Red crescent fund | | 10 | 112417 | 1,124,170 |
| TOTAL | | | | 3,341,938 |

The lapse occurred due to weak internal controls, which resulted in loss to public exchequer.

When pointed out in August, 2021 management noted the observation for compliance.

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

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

AIR 20 (2020-21)

2.5.2.6 Unauthorized drawl of funds of high-performance school award – 2.476 million

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

Office of District Education Officer, Khyber withdrew Rs 2,476,000 on account of “provision of support for high performance schools” under ADP

scheme No 490/191303/150083 to various primary, middle and high schools for boys and girls of District Khyber during the FY 2020-21. The local office encashed these funds from designated bank account and handed over to Ahmed-ud-Din, Assistant Director (P&D) Education Directorate for further disbursement. However, the fund was not distributed among the position holders till the date of audit i.e. August 2021.

The irregularity occurred due to weak financial control which resulted in depriving the outstanding students from scholarships and chances of misappropriation cannot be overlooked.

When pointed out in August, 2021 it was replied that detail reply will be furnished later on. However, no reply was furnished.

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

Audit recommends distribution of fund amongst deserving students.

AIR 23 (2020-21)

2.5.2.7 Irregular distribution of fund on account of renovation of I.T Lab – Rs 1.20 million

According to Para 4 of the financial procedure for Parents-Teachers-Council, notified vide Government of Khyber, Pakhtunkhwa Finance Department letter No.BO-V/FD/3-10/ 2006-07 dated 9th June 2007, the District Education Officer of the respective district Government shall accord administrative sanction and EDO (Finance & Planning)/ Deputy Commissioner shall issue financial sanction for the transfer of funds from the district Account-IV to the bank account of the Parents-Teachers-Councils. These funds shall be transferred/ credited upfront in the bank account of the Councils by the respective District Accounts Officers.

According to PTC guidelines details vouchers, cashbook etc. will be maintained by the EDO/DO and inspection will be carried out by the inspection committee.

Office of District Education Officer Khyber transferred Rs 1,200,000 for the renovation of I.T Labs in various schools through PTC during FY 2020-21. The following discrepancies were noted.

1. Financial sanction was not accorded by the Deputy Commissioner Khyber for the transfer of funds from the district Account-IV to the PTC bank accounts.
2. Minutes of the meeting of PTCs were also not available.
3. Progress reports of the schools were not maintained to ascertain the progress.
4. Detail record of the schools .i.e. cashbook, bank statement, vouchers and stock registers etc. were also not maintained.

The lapse occurred due to weak financial controls which resulted in misuse of public money.

When pointed out in August, 2021 it was replied that detail reply will be furnished later on. However, no reply was furnished.

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

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

AIR 20 (2020-21)

2.5.2.8 Blockage of funds on account of land acquisition –Rs.186.600 million

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

According to District Government KP Rules of Business 2015, Second Schedule Section-1(d)(i) that Planning and Development Section of Deputy Commissioner will be responsible for preparation, implementation, monitoring and evaluation of District Annual Development Program in co-ordination with District Offices.

Office of the Deputy Commissioner Khyber, received Rs 186.600 million vide cheque No. A192498 dated 20.06.2016 for acquisition of land compensation for Jabba Dam Project in District Khyber during FY 2020-21. However, the local office drew the funds from Government treasury and deposited into its designated bank account. Land Award process was not initiated till the date of audit i-e. July 2021.

The lapse occurred due to weak internal controls which resulted in blockage of public funds.

When pointed out in July, 2021 Management replied that detail record will produce to Audit. However, no reply was furnished.

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 investigation and action against the person(s) at fault.

AIR 18 (2020-21)

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Doubtful payment from PTC funds –Rs 27.700 million

According to Para B-5 of Annexure-I circulated vide Govt. of Khyber Pakhtunkhwa Elementary & Secondary Education Letter No. SO(B&A)/2-41/07/Peshawar dated 18-09-2009, the cash book and allied details/vouchers/receipts shall be verified and approved by Parents Teachers Councils.

Office of District Education Officer Khyber issued cheques amounting to Rs 27,700,000 to various Parents Teachers Councils (Boys / Girls schools) for missing facilities during FY 2020-21. The following schools did not execute any work and retained amount unspent since the local office did not produce any document in support of expenditure like Bank statement, cash book/ completion of work, progress reports/ and vouchers. Details are provided below:

| S,No | Name of School | Amount of PTC Fund transferred |
|--------------|--------------------------|--------------------------------|
| 1. | GPS TalibJan Killi | 2,260,000 |
| 2. | GMSHaji Dhand | 2,760,000 |
| 3. | GPSGudar no. 3 OlasKilli | 2,160,000 |
| 4. | GPSJawarMianaJamrud | 2,360,000 |
| 5. | GPSQadoosKilliJamrud | 3,360,000 |
| 6. | GPSShodaniJamrud | 2,460,000 |
| 7. | GPS GhulamDastager | 2,360,000 |
| 8. | GPS MandaiKarmna | 2,160,000 |
| 9. | GPShukam khan Killi | 2,300,000 |
| 10. | GPSSamaGarhiBara | 2,760,000 |
| 11. | GGPSWalayatShah Jamrud | 2,760,000 |
| Total | | 27,700,000 |

The lapse occurred due to weak financial controls which resulted in misuse of public money.

When pointed out in August, 2021 it was replied that detail reply will be furnished later on. However, no reply was furnished.

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

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

AIR 13 (2020-21)

2.5.3.2 Unverified payments on account of land compensation – Rs.26.312 million

According to Rule 174 of CTR Vol-I read with Rule 283 (I) of the Central Treasury Rules Volume I, all payment must be supported with acknowledgement.

Office of the Deputy Commissioner Khyber received 02 cheques amounting to Rs 26,312,235 from Federal Board of Revenue Islamabad on the name of Project Director “Development of Integrated Transit Trade Management System Project” on account of land compensation during FY 2020-21. The local office transferred funds to AC Landi kotal Bank Account; however, no further record of payment to land owners and actual payee’s receipts were produced to audit for verification.

The lapsed occurred due to weak internal controls which resulted unverified payments.

When pointed out in July, 2021 Management replied that detail reply will furnish after scrutiny of record. However, no reply was furnished.

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

Matter is brought into notice for justification and action against the person(s) at fault.

AIR 21 (2020-21)

2.5.3.4 Unjustified expenditure on account of “Stopgap Arrangement for 24/7 Operationalization of Thorkham Border through FIA and NADRA” Rs 16.488 million

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

Office of Deputy Commissioner Khyber incurred an expenditure of Rs16,487,761/- on account of “Stopgap Arrangement for 24/7 Operationalization of Thorkham Border through FIA and NADRA” during FY 2020-21 as per detail below:

| S. No | Description | Allocation | Expenditure | Balance |
|-------|--------------------|-------------------|-------------------|------------------|
| 1 | Staff Salaries | 21,936,000 | | |
| | Operating Expenses | 4,400,000 | | |
| | Total | 26,336,000 | 16,487,761 | 9,512,390 |

The following shortcomings were noted:

- Payment made on account of Salaries to staff without maintaining complete record of the officials deputed for the task.
- Criteria and procedure for selection of staff was not available on record of the local office.
- Acknowledgment of receipt of pay and acquaintance roll was not produced to audit during scrutiny of record.
- No record regarding operating expenses was maintained by the local office for authenticity of expenditure.
- Unjustified payment of Rs 2.7 million was made for CNIC verification fee to NADRA.
- The balance amount of Rs 9,512,390/- was not surrendered well before.
- Re-appropriation of grant was made on 20.01.2021

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

When pointed out in July, 2021 Management replied that detail reply will furnish after scrutiny of record. However, no reply was furnished.

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 proper justification and authentication of the expenditure besides action against the person(s) at fault.

AIR 11 (2020-21)

2.5.3.5 Doubtful expenditure on account of compensations to the public affected in terrorist activities bomb blast- Rs 12.576 million

According to Rule 174 of CTR Vol-I read with Rule 283 (I) of the Central Treasury Rules Volume I, all payment must be supported with acknowledgement.

Office of Deputy Commissioner Khyber received an amount of Rs 12,343,187/- from Finance Department on account of compensation to bomb blast affectees and issued a cheque No. 120943142 dated 13.09.2020 amounting to Rs 12,576,414/- to AC Landi Kotal for disbursement to people affected by terrorism during FY 2020-21. However, no proper receipt was available on record about actual disbursement among the tribesman (Beneficiaries). List of the affected people or acquaintance roll duly attested by Tehsildar was also not available on record.

The lapse occurred due to weak internal control resulted unverified expenditure.

When pointed out in July, 2021 management did not show the record of acknowledgement and disbursement of the said amount, till finalization of this report.

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 investigation and action against the person(s) at fault.

AIR 19 (2020-21)

2.5.3.6 Irregular/unauthorized cash withdrawal – Rs 9.250million

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

Office of the District Health Officer Khyber withdrew Rs. 9,250,699 from the Government Treasury and made cash payments on account of salary / non salary during the FY 2020-21. No proper record was produced to audit to verify the expenditure. Details are provided below:-

| S. No | Description | Amount in Rs |
|--------------|--------------------|---------------------|
| 1 | Non- Salary | 5,277,199 |
| 2 | Salary | 1,800,000 |
| 3 | -do- | 2,173,500 |
| Total | | 9,250,699 |

The lapse occurred due to weak internal control which resulted in irregular cash drawl instead through cross cheques.

When pointed out in July, 2021 it was replied by the management that detail reply would be furnished later on. However, no reply was furnished.

Request for convening DAC meeting was made in September, 2021. However, DAC meeting was not conducted till finalization of this report.

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

AIR 17 (2020-21)

2.5.3.7 Unverified expenditure on account of Polio vaccination campaign – Rs. 6.924 million

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

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

Office of Deputy Commissioner, Khyber transferred Rs.6,924,000 to District Police Officer Khyber, for payment to the polio workers during FY 2020-21. However, acquaintance roll and transaction proof /record duly verified by Branch Manager of concerned Bank and District Police Officer Khyber were not obtained till the date of audit i-e. July 2021.

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

When pointed out in July, 2021 management replied that detail reply will furnish after scrutiny of record. However, no reply was furnished.

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 that acquaintance roll and transaction proof may be obtained from District Police Officer Khyber besides action against the person(s) at fault.

AIR 06 (2020-21)

2.5.3.8 Unauthentic expenditure on account of Carriage Charges - Rs.2.576 million

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

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

Office of District Education Officer, Khyber withdrew Rs. 2,576,331 vide cheque No.2101178 dated 14.06.2021 on account of cost of carriage charges of text books from KP Text Book Board Peshawar to District Jamrud during FY 2020-21. Local office did not call for tender/quotations for transportation of text books and the whole amount was transferred to designated bank account from where payment was made to supplier directly.

The lapse occurred due to weak internal control, which resulted in loss to public exchequer.

When pointed out in August, 2021 it was replied that detail reply will furnished later on. However, no reply was furnished.

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

Audit recommends detail inquiry besides fixing responsibility and action against the person(s) at fault.

AIR 24 (2020-21)

2.5.3.9 Loss to government due to non-monitoring and suspected recovery rent / receipt from Guest Houses, Market, Shops under District Administration Khyber

Para 8 of GFR Vol-I provides that subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and "paid into the treasury.

Para 23 of GFR Vol-I provides that every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Office of the Deputy Commissioner Khyber, have 2976 kanals of land under their administrative jurisdiction in Tehsil Landikotal, Tehsil Bara, and Tehsil Jamrud which includes shops, markets and plazas having Nil realization of rent receipts. Detail at Annexure-2.

Non-realization of rent from such a costly land and buildings, which include markets and shops is unjustified which leads that the recovery have been misappropriated by the dealing hands.

Audit is of the view that in the absence of proper monitoring and assessment of rent, there are vivid chances of oversight with the result of loss to government.

Audit holds that the matter may be investigated to ensure proper monitoring of rent from markets, shops and guest houses and the past accrued recovery also be recovered.

The irregularity occurred due to weak internal control which results in loss to public exchequer.

When pointed out in July, 2021 Management replied that detail reply will furnish after scrutiny of record. However, no reply was furnished.

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

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

AIR 25 (2020-21)

CHAPTER-3

Town Municipal Administrations

3.1 Introduction

District Khyber has three Tehsil Municipal Administrations i.e. TMA Jamrud, TMA Landi Kotal & TMA Bara . Each tehsil office is managed by a Tehsil Municipal Officer assisted by a Tehsil Officer (Finance), Tehsil Officer (Infrastructure), Tehsil Officer (Planning) and Tehsil Officer (Regulation).

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

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

Audit Profile of the TMAs Khyber

(Rs. in million)

| S/N | Description | Total Nos | Audited | Expenditure audited FY 2020-21 | Revenue/Receipts audited FY 2020-21 |
|-----|---|-----------|---------|--------------------------------|-------------------------------------|
| 1. | Authorities/Autonomous Bodies etc under the PAO | 03 | 03 | 19.163 | - |

3.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Tehsil Municipal Administrations in District Khyber for the year 2020-21 is as under:

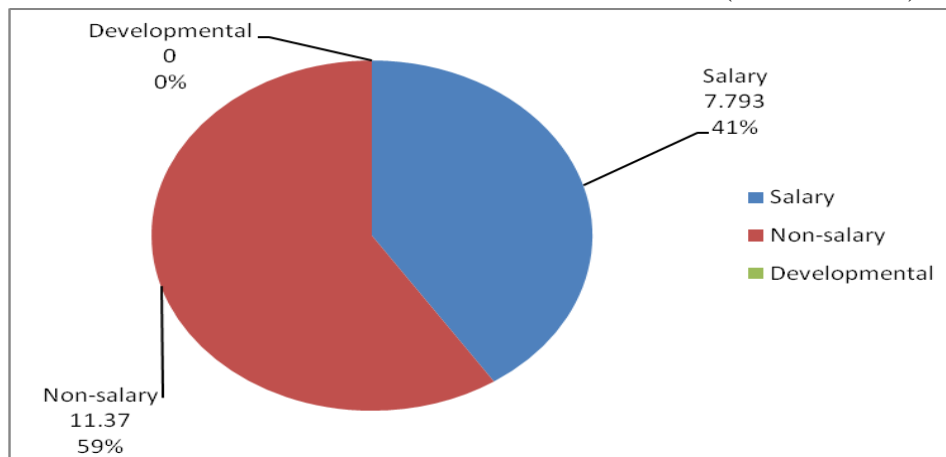
(Rs. in million)

| TMAs | | | | |
|---------------|---------------|-----------------------------|------------------|----------|
| 2020-21 | Budget | Actual Expenditure/Receipts | Excess/ (Saving) | %age |
| Salary | 19.042 | 7.793 | 11.249 | 59.07468 |
| Non-salary | 31.159 | 11.370 | 19.789 | 63.50974 |
| Developmental | 0 | 0 | - | - |
| Total | 50.201 | 19.163 | 31.038 | |
| Receipt | - | - | - | - |

The savings of Rs. 31.038 million indicates weakness in the capacity of these local institutions to utilize the allocated budget.

EXPENDITURE 2020-21

(Rs. in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 5.792 million were raised as a result of this audit. This amount also includes recoverable of Rs. 0.120 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

| Sr. No. | Classification | Amount (Rs. in million) |
|----------------|-------------------------------------|------------------------------------|
| 1 | Irregularities | - |
| A | HR/Employees related irregularities | 5.792 |
| Total | | 5.792 |

3.4 Comments on the status of compliance with TAC Directives

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

| S# | Audit Year | DAC meeting |
|-----------|-------------------|--------------------|
| 1 | 2021-22 | Not Convened |

3.5 AUDIT PARAS

3.5.1 Irregularities

A. HR/Employees related irregularities

3.5.1.1 Irregular payment on account contingent paid staff salaries—Rs. 1.939 million

According to para 6 read with para 1(a) of Finance Department Government of KPK letter No. BO.I/ FD/ 5-8 /2018-19/Austerity measures dated 29.10.2018 read with No. BO.I / FD/5-8/2019-20/Austerity measures No. 01.07.2020, no appointment of contingent paid staff shall be made during the course of financial year 2020-21.

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

Office of Tehsil Municipal Administration Jamrud paid Rs 1,939,000 on account of pay to contingent paid staff without approval of Finance Department Khyber Pakhtunkhwa during FY 2020-21. Moreover, detail of the staff with regard to place of duty and attendance was not provided to audit. Further, the Payment was made in cash and APR also not found obtained on record violation of the above-mentioned criteria.

The lapse occurred due to weak financial controls which resulted in irregular payment.

When pointed out in November 2021, management did not reply. However, no reply was furnished.

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

Audit recommends for regularization of appointments from the competent forum and action against the person(s) at fault.

AIR 01 (2020-21)

**3.5.1.2 Irregular payment on account contingent paid staff salaries–
Rs. 1.377 million**

According to para 6 read with para 1(a) of Finance Department Government of KPK letter No. BO.I/ FD/ 5-8 /2018-19/Austerity measures dated 29.10.2018 read with No. BO.I / FD/5-8/2019-20/Austerity measures No. 01.07.2020, no appointment of contingent paid staff shall be made during the course of financial year 2020-21.

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

Office of Tehsil Municipal Administration Bara paid Rs 1,377,000 on account of pay to contingent paid staff without approval of Finance Department Khyber Pakhtunkhwa during FY 2020-21. Moreover, detail of the staff with regard to place of duty and attendance was not provided to audit. Further, the Payment was made in cash and APR also not found obtained on record violation of the above-mentioned criteria.

The lapse occurred due to weak financial controls which resulted in irregular payment.

When pointed out in November 2021, management did not reply. However, no reply was furnished.

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

Audit recommends for regularization of appointments from the competent forum and action against the person(s) at fault.

AIR 01 (2020-21)

**3.5.1.3 Irregular payment on account contingent paid staff salaries–
Rs. 2.475 million**

According to para 6 read with para 1(a) of Finance Department Government of KPK letter No. BO.I/ FD/ 5-8 /2018-19/Austerity measures dated 29.10.2018 read with No. BO.I / FD/5-8/2019-20/Austerity measures No.

01.07.2020, no appointment of contingent paid staff shall be made during the course of financial year 2020-21.

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

Office of Tehsil Municipal Administration Landi Kotal paid Rs 2,475,835 on account of pay to contingent paid staff without approval of Finance Department Khyber Pakhtunkhwa during FY 2020-21. Moreover, detail of the staff with regard to place of duty and attendance was not provided to audit. Further, the Payment was made in cash and APR also not found obtained on record violation of the above-mentioned criteria.

The lapse occurred due to weak financial controls which resulted in irregular payment.

When pointed out in November 2021, management did not reply. However, no reply was furnished.

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

Audit recommends for regularization of appointments from the competent forum and action against the person(s) at fault.

AIR 01 (2020-21)

CHAPTER-4

AD, Local Government & Rural Development

4.1 Introduction

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

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:

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

Whereas, functions and powers of the Village Council or Neighborhood Council include:

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

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

Audit Profile of the ADLG&RDD Khyber

(Rs. in million)

| Sr No | Description | Total Nos | Audited | Expenditure audited FY 2020-21 | Revenue /Receipts audited FY 2020-21 |
|-------|-------------|-----------|---------|--------------------------------|--------------------------------------|
| 1 | Formation | 01 | 01 | 70.854 | NA |

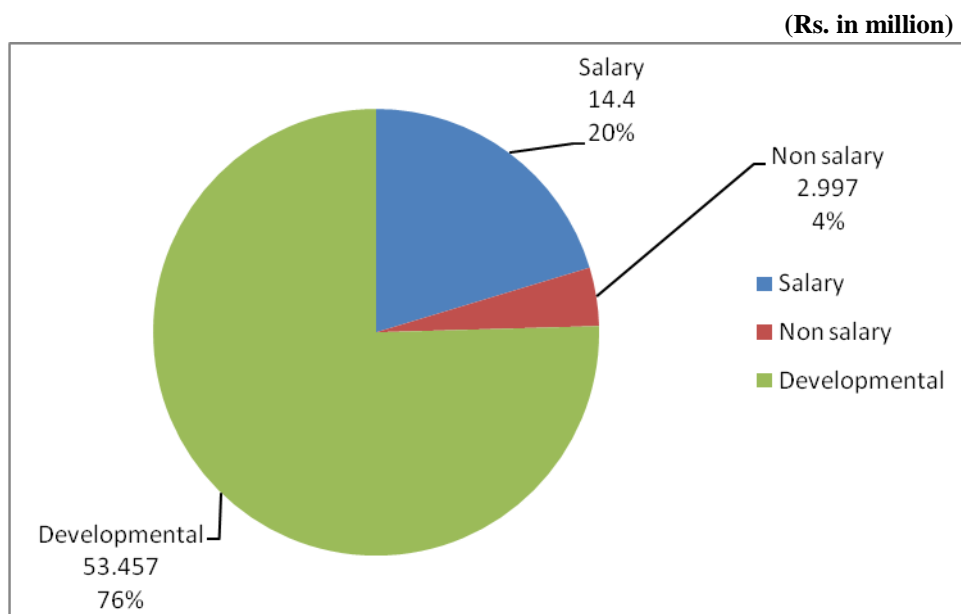
4.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

| AD LGE&RDD | | | | |
|-----------------------|----------------|----------------------|-----------------|---------|
| 2020-21 | Budget | Expenditure/Receipts | Excess/(Saving) | %age |
| Salary | 33.384 | 14.4 | 18.984 | 0.143% |
| Non salary | 3.131 | 2.997 | 0.134 | 17.6% |
| Developmental | 69.196 | 53.457 | 15.739 | 22.745% |
| Total | 105.711 | 70.854 | 34.857 | |

The savings of Rs. 34.857 million indicates weakness in the capacity of the company to utilize the allocated budget.

EXPENDITURE 2020-21



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 66.235 million were raised in this audit report. Summary of the audit observations classified by nature is as under:

(Rs. in million)

| Sr. No. | Classification | Amount |
|--------------|------------------------------------|---------------|
| 1 | Irregularities | - |
| A | Procurement related irregularities | 66.235 |
| Total | | 66.235 |

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 | V/NAC meeting |
|---------|------------|---------------|
| 1. | 2020-21 | Not convened |

4.5 AUDIT PARAS

Irregularities

A. Procurement related irregularities

4.5.1.1 Overpayment due to allowing excess thickness in quantity of PCC 1:2:4 Rs 63.435 million

Para 220 and 22 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 calculation have been checked arithmetically.

Office of the AD LG & RDD District Khyber, overpaid Rs.5,092,696 by allowing extra thickness in the quantity of PCC 1:2:4 in various works of roads & street pavements during FY 2020-21. The quantity of PCC 1:2:4 was required to be executed for either equivalent to the quantity of PCC 1:4:8 or one inch less than that. But the local office ignored the standard of roads and street pavements and allowed extra thickness in the item of PCC 1:2:4 which resulted in loss to public exchequer and needs recovery as detailed below:

| Name of Scheme | Qty paid | paid Qty PCC 1:4:8 | Diff in Qty | Rate | Overpayment |
|---|----------|--------------------|-------------|---------|----------------|
| Contr: of Concrete Road Shakas to Noor Muhammad Qilla | 276.47 | 121.64 | 154.83 | 7783.07 | 1205053 |
| Contr: of Rural Road at Pirokhel Miangano | 184.31 | 61.44 | 122.87 | 7783.07 | 956306 |
| Constr: of PCC Link Road from Kam Shalman Road to Lakhkar Kalai Lkl | 184.31 | 61.44 | 122.87 | 7783.07 | 956306 |
| Constr: of st Pav & Drain in Lankikotal | 263.99 | 26.22 | 237.77 | 7783.07 | 1850580 |
| Constr: of st Pav & Drain in Bara | 153.56 | 137.57 | 15.99 | 7783.07 | 124451 |
| Constr: of st Pav & Drain in Bara Khyal Jan | 79.87 | 79.87 | 0 | 7783.07 | 0 |
| Constr: of st Pav & Drain in Bara Khyal Jan | 41.71 | 41.71 | 0 | 7783.07 | 0 |
| Total Rs: | | | | | 5092696 |

It is worth mentioning here that the quantities of PCC 1:2:4 in last two schemes were allowed equivalent to the quantities of PCC 1:4:8 like other offices.

The lapse occurred due to weak financial controls which resulted in irregular payment.

When pointed out in October 2021, management stated that detailed reply will be submitted shortly. However, no reply was furnished.

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

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

AIR 01 (2020-21)

4.5.1.2 Loss to Government due to Excess Payment in the Shape of Income Tax by inclusion in Market Rate System for Newly Merged Departments – Rs 2.8 million

Para 23 of GFR Vol I provides that every public officer is personally responsible for any loss sustained by government through fraud or negligence on his own part or on the part of subordinate disbursing officers.

Office of the Assistant Director LG & RDD District Khyber, awarded various contracts for developmental works during FY 2020-21, but did not deduct income tax for Rs 2,800,000. The rate analysis of MRS was included income tax, whereas in newly merged area no concept of tax payment is prevailing. Hence the inclusion of income tax in MRS by competent forum and approval of PC-1 for newly merged area resulted in excess payment and huge loss to public exchequer.

Moreover, the cost factor at various rates has already been paid in tribal area to contractors working in hilly and mountainous areas. Therefore, the inclusion of income tax in MRS was not required and considered as excess payment.

The lapse occurred due to weak financial controls which resulted in loss to public exchequer.

When pointed out in October 2021, management stated that detailed reply will be submitted shortly. However, no reply was furnished.

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

AIR 03 (2020-21)

ANNEXURES

Annex-1

MFDAC

(Rs. in million)

| S.# | Caption | Amount |
|--|--|--------|
| Deputy Commissioner | | |
| 1 | Non maintenance of Stock Register | 7.305 |
| 2 | Improper maintenance of Cash Book | - |
| 3 | Un-authorized drawl of conveyance allowance | 0.332 |
| 4 | Non deposit of Domicile Fee – Rs. 211,120 | 0.211 |
| 5 | Non utilization of developmental funds | 1.500 |
| District Health Officer | | |
| 6 | Illegal expenditure on Purchase of medicine | 28.670 |
| 7 | Non-reconciliation of receipts with treasury | 4.734 |
| 8 | Irregular Expenditure on payment of electricity charge | 11.213 |
| 9 | Internal check against irregularities, waste and fraud | - |
| 10 | Non conducting of physical verification | - |
| District Education Officer (Male &Female) | | |
| 11 | Unauthentic payment on account of electricity charges | 1.59 |
| 12 | Irregular drawl of Adhoc Relief Allowances | 22.147 |
| 13 | Non-surrender of unspent balance | 14.493 |
| 14 | Irregular drawl from designated bank account | 0.840 |
| 15 | Irregular payment | 1.640 |
| 16 | Non-deducting of internal check | - |
| 17 | Non-conducting of physical verification | - |
| Agriculture | | |
| 18 | Non submission of annotated replies of AIR 2018-19 | - |
| 19 | Unauthentic expenditure due to non conducting of monitoring | 6.213 |
| 20 | Unauthentic expenditure on account of various items | 13.285 |
| 21 | Irregular expenditure on a/c of pay & allowances | 4.860 |
| 22 | Loss due of non deduction of income tax | 0.572 |
| 23 | Unauthorized expenditure on a/c of electricity charges | 0.114 |
| TMA Bara | | |
| 24 | Non deduction of sales tax | 0.054 |
| 25 | Irregular splitting of expenditure on purchase of furniture | 0.442 |
| 26 | Over payment on account of additional charge allowance | 0.092 |
| TMA Jamrud | | |
| 27 | Irregular drawl of more than one pay honoraria and non-deduction of income tax | 0.145 |
| 28 | Unjustified payment on account of capacity building share to LGS | 0.200 |
| 29 | Unjustified payment on account of honoraria | 0.100 |
| 30 | Non-recovery of conveyance allowance from the employee allotted government vehicle | 0.030 |

| | | |
|--|--|---------|
| | | |
| 31 | Non-recovery of house rent allowance from the employee allotted government residence | 0.072 |
| 32 | Irregular splitting of expenditure on purchase of furniture | 0.349 |
| 33 | Non-deposit of bank profit into government treasury | 0.017 |
| Assistant Director LGE&RDD Khyber | | |
| 34 | Loss due to non-conversion of Bank Account into PLS mode | 0.313 |
| 35 | Irregular expenditure without rate analysis | 33.434 |
| 36 | Unauthentic/ doubtful execution of item of work without required tests | 11.953 |
| 37 | Irregular expenditure without technical sanction | 131.661 |
| 38 | Non conducting of physical verification of stock | - |
| 39 | Improper maintenance of cash book | - |
| 40 | Irregular submission and approval of PC-I | 399.535 |

Annex-2**Para 2.5.1.1****Statement showing detail of arrears drawn by Govt staff**

| S.No | Name of employee | Amount |
|--------------|-------------------------|-------------------|
| 1 | Masood khan | 1,135,752 |
| 2 | Sirajuddin | 1,776,792 |
| 3 | Mukaram khan | 1,776,792 |
| 4 | Khalid khan | 1,691,880 |
| 5 | Abid | 1,776,792 |
| 6 | AbsharHussain | 1,776,792 |
| 7 | Mohammad Ismail | 1,691,880 |
| 8 | Ghazi Gul | 1,691,880 |
| 9 | MohammadTahir | 1,691,880 |
| 10 | Riaz Ahmad | 1,691,880 |
| 11 | Mohammad Riaz | 1,691,880 |
| 12 | Said nor | 1,691,880 |
| 13 | Farooq Shah | 1,691,880 |
| 14 | StanaGul | 1,649,424 |
| 15 | AkhtarLal | 1,649,424 |
| 16 | Kamran Ahmad | 1,381,248 |
| 17 | Hasan Shah | 1,228,812 |
| 18 | Shah ZeerRehman | 1,649,424 |
| 19 | Dost Mohammad | 957,696 |
| 20 | Amjid khan | 957,696 |
| 21 | Mohammad Iqbal | 1,046,724 |
| 22 | FayazurRehman | 1,046,724 |
| 23 | Usaman Ali | 1,228,812 |
| Total | | 34,573,944 |

Annexure-2

DETAIL OF REQUIRED STATE LAND INFORMATION

| Tehsil | Khasra No. | Areahasra | Land Type | Land User/Department Name | Remarks | Latitude | Longitude |
|------------|------------|-----------|-----------|---------------------------|------------------------------|-----------|-----------|
| Landikotal | 165 | 33-13 | Banjur | Army | CMH Hospital | 34.099175 | 71.142522 |
| Landikotal | 166 | 57-0 | Banjur | FC Fort | Khyber Rifles | 34.101149 | 71.145968 |
| Landikotal | 172 | 17-4 | Banjur | Army | - | 34.100664 | 71.147777 |
| Landikotal | 174 | 16-12 | Talab | - | Court Case | 34.098454 | 71.142048 |
| Landikotal | 175 | 10-2 | Banjur | District Administration | Tehsil | 34.098201 | 71.142998 |
| Landikotal | 176 | 16-0 | Banjur | District Administration | | 34.098025 | 71.142661 |
| Landikotal | 178 | 8-7 | | Army | | 34.096950 | 71.143829 |
| Landikotal | 182 | 40-14 | Banjur | Army | | 34.099979 | 71.146146 |
| Landikotal | 230 | 1-4 | Banjur | Army Camp | | 34.106768 | 71.151856 |
| Landikotal | 234 | 0-17 | Banjur | Army Camp | | 34.106968 | 71.150088 |
| Landikotal | 235 | 11-2 | Banjur | Army Camp | | 34.105215 | 71.150226 |
| Landikotal | 236 | 9-10 | Banjur | Army Camp | | 34.105179 | 71.150757 |
| Landikotal | 258 | 6-13 | Banjur | Army Camp | | 34.105124 | 71.151617 |
| Landikotal | 259 | 2-13 | Banjur | Army Camp | | 34.105093 | 71.152283 |
| Landikotal | 363 | 25-13 | | District Administration | situated at Landikotal Bazar | 34.096613 | 71.139765 |
| Landikotal | 405 | 12-1 | Banjur | District Administration | -do- | 34.097569 | 71.138636 |
| Landikotal | 406 | 11-0 | Banjur | District Administration | -do- | 34.097732 | 71.139463 |
| Landikotal | 407 | 41-11 | Banjur | District Administration | -do- | 34.097068 | 71.139337 |
| Landikotal | 408 | 3-7 | Banjur | District Administration | -do- | 34.097596 | 71.140357 |
| Landikotal | 409 | 2-0 | Banjur | District Administration | -do- | 34.097063 | 71.140672 |

| | | | | | | | |
|---------------------------|-----|------|--------|-------------------------|--|-----------|-----------|
| Landikotal | 412 | 8-10 | Banjur | District Administration | -do- | 34.096863 | 71.139120 |
| Landikotal | Nil | 2-0 | Banjur | District Police Khyber | 17 Meel Check post | 34.080733 | 71.181660 |
| Landikotal | Nil | 1-0 | Banjur | District Police Khyber | Charwazgai Post | 34.094462 | 71.154586 |
| Landikotal | Nil | 3-0 | Banjur | District Police Khyber | Machini Post | 34.105903 | 71.119992 |
| Landikotal | Nil | 8-0 | Banjur | District Administration | Torkham Tehsil | 34.121743 | 71.095238 |
| Landikotal | Nil | 1-0 | Banjur | District Police Khyber | Zayra Post | 34.073624 | 71.209776 |
| Landikotal | Nil | 4-0 | Banjur | District Police Khyber | Zayra Post | 34.073770 | 71.210007 |
| Landikotal | Nil | 4-0 | Banjur | District Police Khyber | KamShalman Post | 34.156460 | 71.246679 |
| Landikotal | Nil | 6-0 | Banjur | District Police Khyber | Arkhandi Check post | 34.131124 | 71.207202 |
| 364 KANAL 13 MARLA | | | | | | | |
| Bara | Nil | 0-8 | Banjur | District Police Khyber | KohiChowk Check Post | 33.903942 | 71.356837 |
| Bara | Nil | 0-14 | Banjur | District Police Khyber | SpeenQabar Aka Khel Check Post | 33.857364 | 71.516810 |
| Bara | Nil | 10-0 | Banjur | FC | Milward Camp Aka Khel | 33.837131 | 71.477857 |
| Bara | Nil | 3-0 | Banjur | District Police Khyber | Jahazono Ground Check Post | 33.897207 | 71.474553 |
| Bara | Nil | 6-10 | Banjur | Health Department | Dogra Hospital Bara | 33.900012 | 71.421162 |
| Bara | Nil | 2-0 | Banjur | District Police Khyber | SpeenQabar Check Post | 33.882630 | 71.382594 |
| Bara | Nil | 20-0 | Banjur | Open Land | Gandao Land | 33.862648 | 71.342949 |
| Bara | Nil | 2-0 | Banjur | District Police Khyber | NalaKhwar Check Post | 33.902431 | 71.383679 |
| Bara | Nil | 10-0 | Banjur | District Administration | Tirah Tehsil | 33.815612 | 70.748381 |
| Bara | Nil | 7-0 | Banjur | District Administration | Bara Tehsil | 33.917820 | 71.464158 |
| Bara | Nil | 34-0 | Banjur | Local Government | MC Building & Commercial Market Bara Bazar | 33.915003 | 71.458804 |
| Bara | Nil | 4-0 | Banjur | District Administration | Bara Tehsil Market | 33.917996 | 71.464692 |
| Bara | Nil | 1-0 | Banjur | District Police | AjabTalab Check Post | 33.8106 | 71.5561 |

| | | | | | | | |
|---------------------------|-----|--------|--------|----------------------------|-----------------------------------|---------------|-----------|
| | | | ur | Khyber | | 92 | 94 |
| 100 KANAL 12 MARLA | | | | | | | |
| Jamrud | 94 | 1505-0 | Banjur | Army | Jamrud Fort | 34.0033 12 | 71.378720 |
| Jamrud | 95 | 909-10 | Banjur | Army | Jamrud Fort | 34.0027 08 | 71.376843 |
| Jamrud | Nil | 3-0 | Banjur | District Police Khyber | BachayNehar Check Post | 34.0247 93 | 71.387193 |
| Jamrud | Nil | 2-0 | Banjur | District Police Khyber | TakhtBaig Check Post | 33.9981 38 | 71.402587 |
| Jamrud | Nil | 0-5 | Banjur | | Jamrud Bazar | 34.0025 90 | 71.380467 |
| Jamrud | Nil | 48-0 | Banjur | District Administration | Jamrud Tehsil | 34.0011 75 | 71.378803 |
| Jamrud | Nil | 1-0 | Banjur | District Police Khyber | Sur Kamar Check Post | 34.0047 49 | 71.344263 |
| Jamrud | Nil | 1-10 | Banjur | District Police Khyber | BigyariCheck Post | 34.0044 76 | 71.317742 |
| Jamrud | Nil | 2-10 | Banjur | District Police Khyber | BigyariCheck Post | 34.0042 75 | 71.317337 |
| Jamrud | Nil | 3-0 | Banjur | District Police Khyber | Prangsang Check Post | 34.0604 36 | 71.240646 |
| Jamrud | Nil | 1-0 | Banjur | District Police Khyber | SakhiPul Check Post | 34.0680 57 | 71.400241 |
| Jamrud | Nil | 1-0 | Banjur | District Police Khyber | Marble ChowkMullagori | 34.1152 68 | 71.392093 |
| Jamrud | Nil | 16-0 | Bajure | District Administration | Mullagori Tehsil | 34.1179 72 | 71.380666 |
| | | | | | Kohi Check post mulagori | 34.1174 64 | 34.117464 |
| Jamrud | Nil | 0-5 | Banjur | District Police Khyber | MianMorcha Post | 34.0909 04 | 71.388637 |
| Jamrud | Nil | 0-10 | Banjur | District Police Khyber | DwaGhundi Check Post | 34.1350 76 | 71.399234 |
| Jamrud | Nil | 5-0 | Banjur | District Police Khyber | Warsak Check post | 34.1669 82 | 71.404141 |
| Jamrud | Nil | 5-0 | Banjur | District Administration | Warsak Guest House | 34.1671 73 | 71.403553 |
| Jamrud | Nil | 1-0 | Banjur | District Police Khyber | ToraMainaCheck post | 34.1362 15 | 71.351819 |
| Jamrud | Nil | 1-0 | Banjur | District Police Khyber | New ShaheedMaina Check Post | 34.1586 37 | 71.291606 |
| Jamrud | Nil | 1-10 | Banjur | District Police Khyber | 19 Meel Check Post | 34.1868 47 | 71.295293 |
| Jamrud | Nil | 1-0 | Banjur | District Police | WazirDhand | 33.9995 | 71.409868 |

| | | | | | | | |
|----------------------------|-----|------|------------|---------------------------|---------------------------|---------------|-----------|
| | | | ur | Khyber | Check Post | 23 | |
| Jamrud | Nil | 1-10 | Banj ur | District Police Khyber | Darra Check Post | 34.1380 85 | 71.359443 |
| Jamrud | Nil | 0-5 | Banj ur | District Police Khyber | Sher Bridge Check Post | 34.1506 03 | 71.410507 |
| 2510 KANAL 15 MARLA | | | | | | | |
| 2976 KANAL 0 MARLA | | | | | | | |

Annex-3**Para 2.5.1.2****STATEMENT SHOWING DETAIL OF AREARS TO PROJECT
STAFF**

| S. No | Name of employee | Designation | Amount |
|--------------|-------------------------|--------------------|------------------|
| 1. | Aamir | Driver | 216,184 |
| 2. | Abdul Hakeem | CT | 373,694 |
| 3. | Daud Khan | S. Supervisor | 373,694 |
| 4. | Mustafa | CT | 373,694 |
| 5. | Hubaib Ali | CT | 373,694 |
| 6. | Khuddar | CT | 373,694 |
| 7. | Abdul Wajid | CT | 373,694 |
| 8. | Sadam Hussain | CT | 373,694 |
| 9. | Hasnain | CT | 373,694 |
| 10. | Imran Afridi | CT | 373,694 |
| 11. | Muhammad Fayyaz | Behishti | 196,541 |
| 12. | Asif Nawaz | Chowkidar | 196,541 |
| 13. | Aashir Bhutta | Sweeper | 196,541 |
| 14. | Fawad Ahmed | CT | 373,694 |
| 15. | Habib Nawaz | CT | 373,694 |
| 16. | Maira Dost Muhammad | Dai | 201,846 |
| 17. | Sadaqat Begum | Dai | 201,846 |
| 18. | Umair Masih | Sweeper | 196,541 |
| 19. | Nauman Khan | SS | 373,694 |
| 20. | Abdul Qadir | CT | 335,451 |
| Total | | | 6,225,819 |