



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

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AA	Administrative Approval
AD LGE &RDD	Assistant Director Local Government Elections & Rural Development Department
ADP	Annual Developmental Program
AG	Accountant General
APPM	Accounting Policy and Procedure Manual
BHUs	Basic Health Units
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DEO	District Education officer
DHO	District Health Officer
DO	District Officer
INTOSAI	International Organization of Supreme Audit Institutions
KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLA	Personal Ledger Account
RDA	Regional Directorate of Audit
TAC	Tehsil Accounts Committee
TMA	Town Municipal Administration
TS	Technical Sanction
VCs/NCs	Village Councils and Neighborhood Councils
WSS	Water Supply Scheme
ZAC	Zila Accounts Committee

Preface

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

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government, Elections and Rural Development Department, in District Lakki Marwat 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 meeting were also not convened despite reminders.

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 Districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Bannu on behalf of the DG Audit District Government, Khyber Pakhtunkhwa carried out the audit of Local Government of three Districts namely; Bannu, Lakki Marwat and North Waziristan.

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

Local Governments of District Lakki Marwat consist of three tiers, which perform their operations under Khyber Pakhtunkhwa Local Government Act, 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge (Administrator) of 11 devolved departments including AD Local Government Election & Rural Development Department. The second Tier-Town/Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer for each administration. There are three Tehsil administrations in district Lakki Marwat. The third Tier-village and neighborhood Councils have AD LGE & RDD as their Principal Accounting Officer (Administrator). There are 96 NCs/VCs in district Lakki Marwat.

a. Scope of audit

This office is mandated to conduct audit of 113 formations working under -5 PAOs. Total expenditure and receipts¹ of these formations were Rs. 6,665.18 million and Rs. 315.935 million, respectively for the financial year 2020-21.

¹ District Government has no receipt

Audit coverage relating to expenditure for the current audit year comprises 07 formations of 5 PAOs having a total expenditure of Rs. 6,248.02 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 93.74 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 3 formations of 3 PAOs (3 TMAs) having a total receipt of Rs. 315.935 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipt is 100% of auditable receipt.

In addition to this compliance audit report, 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. 32.099 million was pointed out in this report. No recovery was affected till the finalization of this report.

c. Audit Methodology

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

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

d. Audit Impact

Recovery of Rs. 32.099 million was pointed out by the Audit, however positive audit impact depends on management willingness to implement internal control framework i.e. and recommendations of audit.

e. Comments on Internal Control

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

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

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

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

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

Internal and external communications followed Government instructions. However, 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 Government-Rs. 1,491.381 million.²
- ii. Irregular Payments to DDOs instead of Crossed Cheques to Vendors-Rs. 553.312 million.³
- iii. Unverified payment on account of arrears of pay and allowances-Rs. 135.142.⁴
- iv. Non-production of record was noticed in two cases amounting to-Rs. 36.21 million⁵.
- v. Fraud, Embezzlement and misappropriation were noticed in two cases amounting to-Rs. 4.416 million⁶.
- vi. Irregularities were noticed in eighteen cases amounting to-Rs. 167.576 million⁷.
- vii. Value for money and service delivery issues were noticed in five cases amounting to-Rs. 174.987 million⁸.

² Para: 1.2.1

³ Para: 1.2.2

⁴ Para: 1.2.3

⁵ Para: 2.5.1.1, 4.5.1.1,

⁶ Para: 3.5.1.1, 4.5.2.1

⁷ Para: 2.5.2.1, 2.5.2.2, 2.5.2.3, 2.5.2.4, 2.5.2.5, 2.5.2.6, 2.5.2.7, 2.5.2.8, 3.5.2.1, 3.5.2.2, 3.5.2.3, 4.5.3.1, 4.5.3.2, 4.5.3.3, 4.5.3.4, 4.5.3.5, 4.5.3.6, 4.5.3.7

⁸ Para: 2.5.3.1, 2.5.3.2, 3.5.3.1, 3.5.3.2, 3.5.3.3

viii. Others, including cases of accidents, negligence etc. were noticed in four cases amounting to-Rs. 122.871⁹.

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

g. Recommendations:

- i. TMAs accounts need to be consolidated at DAO.
- ii. All payments need to be made through crossed cheques to vendors.
- iii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are pre-empted and fair value for money is obtained from public spending.
- iv. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- v. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.
- vi. The DAC meeting should be held more frequently.

⁹ Para: 2.5.4.1, 4.5.4.1, 4.5.4.2, 4.5.4.3

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

In compliance to the Notification of Local Government, Election & Rural Development Department 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 Commissioner, Tehsils/ Towns Municipals Officers and Assistant Directors, LG&RDD to perform functions of respective Nazimeen as envisaged under the Local Government Act, 2013, till the instillation of newly elected Local Governments. In the light of LGA 2013, District Lakki Marwat as headed by Deputy Commissioners who is principal accounting officer of the budget grant allocated to the 11 offices devolved at District level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is its principal accounting officer. Moreover, Assistant Director LGE&RDD is a principal accounting officer for Village/ Neighborhood Councils.

In District Lakki Marwat, funds amounting to Rs. 6987.21 million were allocated to 113 formations working under 05 PAOs. Out of which, expenditure of Rs. 6,665.18 million was made resulting into saving of Rs. 322.03 million. Receipts of Rs. 315.935 million were collected through these formations (TMAs) during the financial year 2020-21. Audit coverage relating to expenditure for the current audit year comprises of 07 formations of 5 PAOs having a total expenditure of Rs. 6,248.02 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 93.74 % of the auditable expenditure. Similarly, audit coverage for receipts is 100%.

District Government Lakki Marwat					
2020-21	Budget	Actual Expenditure/ Receipts	(Saving)/ Excess	Expenditures audited	%age
Salary	959.547	5,329.08	115.28	6248.02	93.74
Non-Salary	583.302	959.32	0.23		
Developmental (A/C-IV)	6,987.21	376.78	206.52		
Total	959.547	6,665.18	322.03		
Receipts		315.935			

According to Section 36(3) of Local Government Act, 2013, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Lakki Marwat did not reflect Rs. 1,491.381 million into the consolidated financial statement of Local Government, Lakki Marwat.

District Government, Lakki Marwat was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Lakki Marwat as required under section 18 of LGA 2013. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Lakki Marwat with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Statistics show that there are 876 Primary, 100 Middle, 84Secondary and 16 Higher Secondary Schools in District Lakki Marwat. The estimated Teacher Student Ratio is 1:43 at Primary, 1:68 at Middle, 1:52 at Secondary and 1:38 at Higher Secondary Schools. District Lakki Marwat literacy rate is 32% the Gross Enrollment Rate (GER) is 74%, and the Net Enrollment Rate (NER) is 64% at the Primary level. On budgetary front, District Education office, Lakki Marwat succeeded in spending 90.74% of District ADP and 99.10% of Non-salary budgets.

District Education Offices in Lakki Marwat were given target of enrolment of 150,000 children for current year against which 99,709 kids were enrolled; wherein, DEO (Male) and DEO (Female) enrolled 43,900 and 45,803 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 91% & 86% respectively. Furthermore, 88% schools in District Lakki Marwat were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEOs were only 59% against the assigned targets.

Health

Health is another important sector of District Lakki Marwat with a total of 93 health facilities spread across the district, among which 48 BHUs, 27 CDs, 11 MCHs and 5 RHCs and 2 THQs 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. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 7,890 babies were born with 3,100 and 4,690 in primary and secondary health facilities respectively. Out of them, 381 infant and 42 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 231,542 lab tests, 738 X-rays, 43,268 ultrasounds, 738 CT Scans and 47,732 ECGs were done in both primary and secondary health facilities in District Lakki Marwat. Figures of immunization from EPI register were also very impressive as 53,752 pregnant women received TT-2 vaccines, 72,477 kids under 12 months received full immunization, 71,166 children under 12 months received 1st measles vaccines and 89,253 kids under 12 received 3rd pentavalent vaccine. 35,544 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health facilities were amply provided with medical officers and paramedics as only very few positions were found vacant. As these facilities

were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

Social Welfare

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

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

There was one (1) Welfare Home for beggars/orphans with the objective to rehabilitate male and females beggars mostly orphan by provision of various services in order to control beggary and to impart vocational training in tailoring. In Lakki Marwat no bagger were benefited from this facility. Rehabilitation center for drug addicts has 15 beds. Furthermore, various vocational and industrial trainings are 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 Lakki Marwat did not fulfill some primary requirements envisioned as integral component of the 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, the Tehsil Account Officers were not appointed in TMAs. The accounts of receipts and expenditure were 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, Lakki Marwat 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 Government-Rs. 1,491.381 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 Lakki Marwat for the financial year 2020-21, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the Government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts of Rs. 792.828 million and expenditure of Rs. 698.553 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. 553.312 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 provide that in order to streamline management in the public account and observe

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

District Account Officer, Lakki Marwat paid Rs. 553,312,961 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

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

1.2.3 Unverified payment on account of arrears of pay and allowances-Rs. 135.142 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 Lakki Marwat for the year 2020-21 while analyzing HR data it was noticed that arrears of pay and allowances of Rs.135,142,000 was shown made without supporting documents, which could not be verified.

The lapse occurred due to weak internal control, 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.

CHAPTER-2

District Government Lakki Marwat

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

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

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

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

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

Audit Profile of District Government Lakki Marwat:

(Rs. in millions)

Description	Nos.	Audited	Expenditure audited during FY 2020-21	Revenue /Receipts audited during FY2020-21
No. of Formations Planned	10	03	5,600.976	-

2. Comments on Budget and Accounts (Variance Analysis)

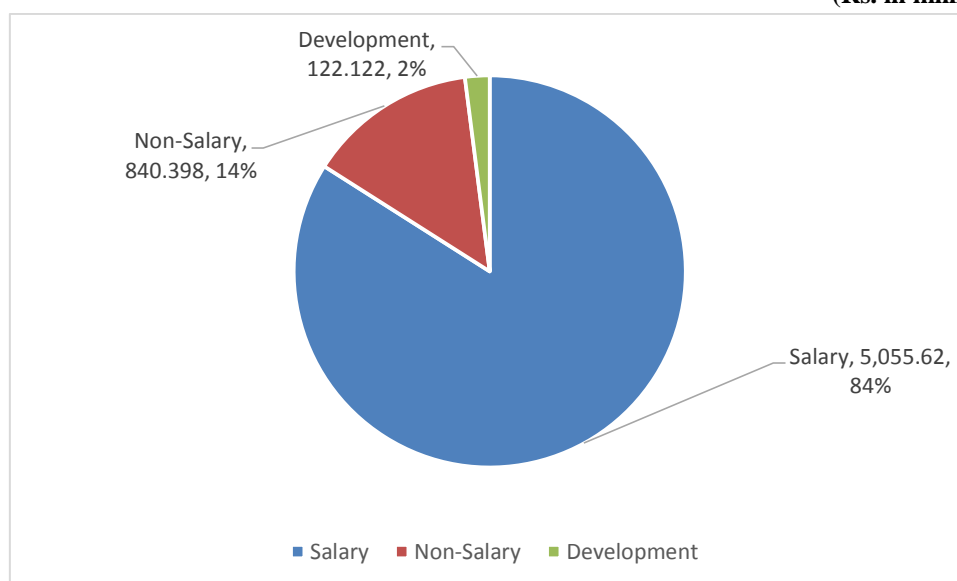
(Rs. in millions)

District Government, Lakki Marwat				
Particulars	Budget	Actual Expenditure	Excess/(Saving)	%age
Salary	5,117.57	5,055.62	(61.95)	1.211
Non-Salary	1062.134	840.398	(221.74)	20.876
Development	150.552	122.122	(28.43)	18.884
Total	6,330.26	6,018.14	(312.12)	

The savings of Rs. 312.12 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2020-21

(Rs. in millions)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 244.004 million were raised in this audit report. This amount also includes recoverable amount of Rs.15.30 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in million)

S. No.	Classification	Amount
1.	Non production of record	11.510
2.	Irregularities	-
A	HR/Employees related irregularities	15.159
B	Procurement related irregularities	32.527
3.	Value for money and service delivery issues	164.768
4.	Others, including cases of accidents, negligence etc.	20.040
Total		244.004

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

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

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

2.5 AUDIT PARAS

2.5.1 Non-production of record

2.5.1.1 Non-production of record of Conditional Grant-Rs.11.510 million

According to Section-14 (3) of the Auditor-General's Ordinance, 2001, no such information nor any books or other document, to which the Auditor-General has the statutory right of access, may be withheld from the Director General District Audit.

Office of the District Education Officer (Female) Lakki Marwat incurred expenditure amounting to Rs.11,510,000 under head "Conditional Grant" during the financial year 2020-21, however, record in support of expenditure was not produced to Audit despite of repeated requests.

Veracity of expenditure could not be ascertained due to non-production of record.

When pointed out in August 2021, management stated that the record will be produced in due course of time for verification by Audit. No record was produced despite repeated requests.

Request for convening the DAC meeting was made on 21.9.2021 which could not be convened till finalization of this report.

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

AIR Para No.14 (2020-21)

2.5.2 Irregularities

A. HR/Employees related irregularities

2.5.2.1 Non-deduction of Pay & Allowances on account of unauthorized absenteeism – Rs. 1.194 million

According to Finance Department Govt of KP No. SO (FR) FD/5-14/2014. The employees who remain absent without authorization or fail to perform their assigned duties such Govt employees loses right to payment of pay & allowances for such periods besides making themselves liable for disciplinary proceedings and are bound to deduct pay for non-performance of duty.

In the office of District Health Officer Lakki Marwat, various employees were reported absent by Independent Monitoring Unit (IMU) at different health facilities without the prior permission of competent authority during the financial year 2020-21. However, they drew unauthorized Rs. 1,194,271 under the head of pay and allowances as per detail provided in Annexure-2.

Non-deduction of Pay & Allowances for unauthorized absenteeism occurred due to weak internal control which resulted in loss to Government.

When pointed out in August 2021, management stated that the deduction will be made from pay and allowances in SAP system by submitting source form to DAO and progress will be shown to audit. However, no such progress was reported to Audit.

Request for convening the DAC meeting was made on 21.9.2021 which could not be convened till finalization of this report.

Audit recommends recovery of unauthorized payment under the head of pay and allowances and action against the person(s) at fault.

AIR Para No. 12 (2020-21)

2.5.2.2 Irregular payment on account of Pay & Allowances – Rs.1.245 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.

Office of the Deputy Commissioner, Lakki Marwat paid Rs 1,245,800 on account of Pay & Allowances to various employees during the financial year 2020-21 as per detail given below:

S.No.	Cheque No. & Date	Paid to	Amount (Rs.)
1.	No.1007211 dated 26.10.2020	Rizwan Ullah, Naib Qasid	56,941
2.	No.1007385 dated 27.11.2020	Rizwan Ullah, Naib Qasid	17,075
3.	No.1006752 dated 28.04.2021	Farid Ullah Khan, Patwari	1,151,890
		Zain Ul Abideen, Naib Qasid	9,758
		M. Abdullah, Reader	10,136
Total			1,245,800

Audit noticed the following irregularities:

- i. The cheques were prepared in the name of DDO instead of concerned employees besides no proof of payment through crossed cheques from the designated bank account was available on record.
- ii. Rs. 1,151,890 was shown paid to Farid Ullah Khan, Patwari as Pay & Arrears but no record was produced to Audit to authenticate the claim.
- iii. Actual Payee receipts were also not available on record.

Irregular payment occurred due to non-compliance of rules which resulted into loss to the public exchequer.

When pointed out in July 2021, management stated that Para wise reply will be given after consultation of record. However, no reply was submitted.

Request for convening the DAC meeting was made on 5-8.2021 which could not be convened till finalization of this report.

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

AIR Para No. 5 (2020-21)

2.5.2.3 Irregular payment on account of Death Compensation – Rs.3.300 million

According to the Secretary, Relief Rehabilitation & Settlement Department, Notification No. SO(Estt:)/RR&SD/3-10/2015/PDMA/Vol-VII dated 11.07.2019, Serial No. 6(1), The DDMUs in each District shall be sanctioning authority for all claims of compensation (2) The DC of District concerned shall be the paying Authority. (3) The paying authority may exercise

any of the following two options to make payment of compensation (i) Electronic mode that is ATM/Debit Card or designated Cellular Company's Cash Outlets; or (ii) Manual payment like Bank Draft/ Pay Order/ Payee's Account Cheque.

Office of the Deputy Commissioner, Lakki Marwat paid Rs. 3,300,000 to the legal heirs of deceased out of PDMA fund on account of Death Compensation during the financial year 2020-21 as per detail given in Annexure-3. The payment was held irregular on the following grounds.

- i. Cheques were prepared in the name of Tehsildar Lakki Marwat and Naib Tehsildar Serai Naurang instead of concerned legal heirs besides no proof of payments through Crossed Cheques from the Designated Bank Accounts of Tehsildar were available on record.
- ii. Bank Statements of Tehsildar and Naib Tehsildar Accounts were not produced.
- iii. Family Registration Certificates from NADRA were not obtained before payment to identify legal heirs.
- iv. Actual Payee Receipts were also not available on the record.

Payment without supported by acknowledgement occurred due to weak internal control which resulted into un-authentic payment.

When pointed out in July 2021, management stated that all the payment were made by Tehsildar concern, however complete record will be produced to Audit in due course of time. The reply of the department is not tenable.

Request for convening the DAC meeting was made on 5.8.2021 which could not be convened till finalization of this report.

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

AIR Para No. 7 (2020-21)

2.5.2.4 Un-authorized drawl of funds for hiring of teachers – Rs.4.920 million

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

Office of the District Education Officer (Male), Lakki Marwat had drawn funds amounting to Rs. 4,920,000 from Government Treasury through Simple Receipt for onward payment to 13 Nos. teachers of Primary School and 6 Nos. teachers of Middle school hired on temporary basis through PTCs during FY 2020-21. However, funds were not transferred to the respective PTC Accounts till the date of Audit.

Unauthorized drawl of funds occurred due weak internal control which resulted into blockage of public money.

When pointed out in August 2021, management stated that funds will be transferred to PTC Accounts of Schools for further disbursement and progress will be intimated to audit accordingly. No progress was reported to Audit.

Request for convening the DAC meeting was made on 21.8.2021 which could not be convened till finalization of this report.

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

AIR Para No. 5 (2020-21)

2.5.2.5 Blockage of Government Funds-Rs.4.500 million

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

District Education Officer (Female), Lakki Marwat had drawn of Rs. 4,500,000 from Government Treasury under head hiring of teachers during 2020-21. It was observed that funds were drawn through Simple Receipt in advance and transferred to PTC accounts of the schools without completion of recruitment process and the funds were lying unspent in the PTC Accounts of concerned Schools till date of Audit.

Unauthorized drawl of funds occurred due to weak financial control resulting in blockage of government funds.

When pointed out in August 2021, management stated that the detailed reply will be given after consultation of record. No such reply was received.

Request for convening the DAC meeting was made on 21.8.2021 which could not be convened till finalization of this report.

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

AIR Para No. 15 (2020-21)

B. Procurement related irregularities

2.5.2.6 Non-supply of medicines-Rs.8.927 million

According to clause 22 of Government MCC rate contract agreement issued vide Director General Health Services Khyber Pakhtunkhwa Peshawar letter No. 1805-1909/DD(Preq/Reg/Drugs) dated 11.09.2018. The supplier agrees that the supply of the ordered goods under this agreement shall be completed by the supplier within thirty (30) days after the receipts of supply orders from the purchasing Agency.

According to Director General Health Services Khyber Pakhtunkhwa Notification No.2655-2755/ DDC/DGHS/KP dated 16-10-2020, any complaint regarding suppliers, the matter shall be shall be communicated to Director MCC/Officer in-charge in writing within the contractual time period positively, otherwise the CDR of the suppliers will be released in July, 2021 and no reason for delay in lodging a complaint shall be entertained.

Office of the District Health Officer, Lakki Marwat issued supply orders amounting to Rs. 8,927,318 to MCC approved firms for supply of medicines during the financial year 2020-21 and funds were drawn from Government treasury by submitting the AC bills along with submitting the fake certificates of receipt of medicines but actually the supply of medicines was not received till the date of audit. Moreover, the local office did not inform the Director General Health Services Khyber Pakhtunkhwa regarding non-supply of medicines as required under the Notification. Detail of un-supplied medicines is given at Annexure-4.

Non-supply of medicines occurred due to weak internal control resulting in non-availability of medicine for community in health facilities, when required.

When pointed out in August 2021, management stated that the supply of medicine will be completed soon and progress will be intimated to audit accordingly. No progress was reported.

Request for convening the DAC meeting was made on 21.9.2021 which could not be convened till finalization of this report.

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

AIR Para No. 2 (2020-21)

2.5.2.7 Unauthorized drawl of funds from Government Treasury- Rs.2.880 million

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

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.

Office of the District Education Officer (Male), Lakki Marwat had drawn funds amounting to Rs. 2,880,000 from Government Treasury through simple receipt for further payment to teachers for purchase of Tablets during the financial year 2020-21. It was noticed that payment to teachers were not made till the date of audit.

Unauthorized drawl of funds occurred due weak internal control which resulted into blockage of public money.

When pointed out in August 2021, management stated that the purchase of Tablets will be completed soon and progress will be intimated to audit accordingly. No progress is reported to Audit.

Request for convening the DAC meeting was made on 21.9.2021 which could not be convened till finalization of this report.

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

AIR Para No. 1 (2020-21)

2.5.2.8 Irregular payment of Conditional Grant-Rs. 20.720 million

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

Office of the District Education Officer (Male), Lakki Marwat transferred Rs. 20,720,000 to PTC accounts of 59 Schools under Conditional Grant for construction of additional Class Rooms, Water Supply and Group Latrine during the financial year 2020-21. Audit noticed the following irregularities:

- i. Progress Reports regarding execution and completion of works were not available on record to ascertain that the works were actually completed.
- ii. Bank Statements of PTC accounts of concerned Schools were also not produced to Audit to ascertain that fund were actually transferred to Bank Accounts and utilized accordingly.
- iii. The vouchers and other record were not available in the office.
- iv. Income Tax @ 7.5% amounting to Rs. 1,554,000 was not deducted.

Irregular payment occurred due to weak internal control which resulted into unverified execution of works.

When pointed out in August 2021, management stated that codal formalities are required to be full filled by the PTC, however detail record will be produced to Audit for verification. No record was produced to audit for verification.

Request for convening the DAC meeting was made on 21.9.2021 which could not be convened till finalization of this report.

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

AIR Para No. 4 (2020-21)

2.5.3 Value for Money and Service Delivery Issues

2.5.3.1 Non-deposit of Arm License Fees – Rs.14.106 million

According to Rule 5 (1)(c) of Khyber Pakhtunkhwa District or City District Government Budget Rules-2016, the collecting officer will be ensuring that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Office of the Deputy Commissioner Office Lakki Marwat collected Rs. 14,106,400 on account of Arm License Fees during the financial year 2020-21. It was noticed that the amount was deposited into designated bank account (ABL-001002912640014) instead of depositing it into Government Treasury.

Non-deposit of Arms Licenses fee occurred due to weak financial management which resulted in loss to the public exchequer.

When pointed out in July 2021, management stated that fee/ receipts were directly paid to A2Z Company and not collected by Office of the DC, Lakki Marwat. The reply of the department is not tenable.

Request for convening the DAC meeting was made on 21.8.2021 which could not be convened till finalization of this report.

Audit recommends deposit of amount into Government Treasury besides enquiry in the matter and fixation of responsibility against the person(s) at fault.

AIR Para No. 8 (2020-21)

2.5.3.2 Un-authentic payment of Stipends under Girls Stipend Program – Rs. 150.662 million

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

District Education Officer (Female) Lakki Marwat drew a sum of Rs.150,662,316 from Government Treasury on account of Girls Stipend during FY 2020-21. The amount was transferred to Senior Post Master for onward payment to girls students in Lakki Marwat but actual payee receipts duly signed by students and countersigned by the Principal / Head Mistress of Schools were not obtained from Post Master and Audit was unable to authenticate the payment

of stipend. Moreover, Education department had no mechanism in place to verify the payment of Stipends made to Girls under Girls Stipend Program.

Un-authentic payment of stipends to Girls under Girls Stipend Program occurred due to weak internal control resulting in unverified expenditure.

When pointed out in August 2021, Management stated that the detailed reply will be given after consultation of record and complete record will be produced in due course of time for verification by audit. No such record was produced.

Request for convening the DAC meeting was made on 21.8.2021 which could not be convened till finalization of this report.

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

AIR Para No. 13 (2020-21)

2.5.4 Others, including cases of accidents, negligence etc.

**2.5.4.1 Irregular drawl of funds for Development of Play Areas–
Rs.20.040 million**

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

Office of the District Education Officer (Male), Lakki Marwat drew funds amounting to Rs. 20,040,000 from Government Treasury through Simple Receipt for further payment to PTC Accounts of 167 Nos. Primary Schools under scheme “Development of Play Area” during 2020-21. It was observed that funds were not transferred to PTC Accounts of Primary Schools till the date of audit.

Unauthorized drawl of funds occurred due weak financial management resulting into blockage of public money.

When pointed out in August 2021, management stated that funds will be transferred and progress will be intimated to audit accordingly. No progress was reported till finalization of this report.

Request for convening the DAC meeting was made on 21.9.2021 which could not be convened till finalization of this report.

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

AIR Para No. 2 (2020-21)

CHAPTER-3

Tehsil Municipal Administrations

3.1 Introduction

Lakki Marwat consists of three (03) Tehsils i.e. Lakki Marwat, Sarai Naurang and Bhetanni. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

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

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

Audit profile of TMAs of Lakki Marwat

(Rs in million)

S. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Total Formations	03	03	436.136	315.935

3.2 Comments on Budget and Accounts (Variance Analysis)

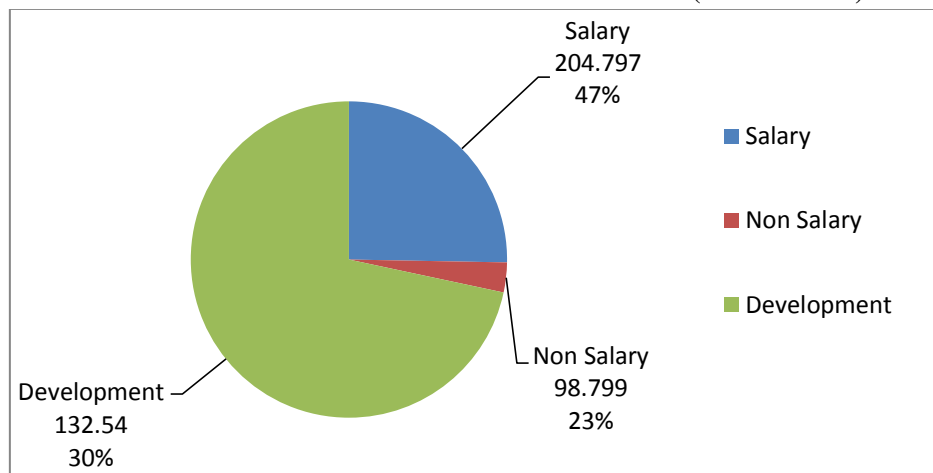
(Rs in million)

TMAs FY 2020-21				
Description	Budget	Expenditure	Excess/(Saving)	%age
Salary	256.868	204.797	(52.071)	(20.27)
Non salary	102.717	98.799	(3.918)	(3.81)
Development	216.566	132.54	(84.026)	(38.79)
Total	576.151	436.136	(140.015)	
Receipts		315.935		

The savings of Rs. 140.015 million indicate inefficiency in the capacity of TMAs to utilize the amount allocated.

EXPENDITURE 2020-21

(Rs in millions)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 20.16 million were raised in this audit report. This amount also includes recoverable amount of Rs. 12.535 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in millions)		
S.No.	Classification	Amount
1	Fraud, Embezzlement and misappropriation	2.316
2	Irregularities	-
A	HR/Employees related irregularities	5.125
B	Procurement related irregularities	2.5
3	Value for money and service delivery issues	10.219
Total		20.16

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

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

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

3.5 AUDIT PARAS

3.5.1 Fraud, Embezzlement and Misappropriation

3.5.1.1 Mis-appropriation due to non-deposit of receipts in Bank-Rs. 2.316 million

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

office of TMA Sarai Naurang collected receipts worth Rs. 2,316,200 from various contracts and shown deposited into Bank Account No. 1764 maintained in National Bank of Pakistan through bank deposit challans during the financial year 2020-21. However, no such deposits were reflected in the bank statement of that bank account. Audit contest that subject amount is embezzled by dealing hand through fake bank deposit challans. Detail is given at Annexure-5.

Misappropriation of receipts was occurred due weak financial controls which resulted into loss to Government.

When pointed out in October, 2021, management stated that detail reply will be submitted soon. No reply was submitted till finalization of this report.

Request for convening the DAC meeting was made on 18.10.2021 which could not be convened till finalization of this report.

Audit recommends inquiry and action against the person at fault.

AIR Para No.23 (2020-21)

3.5.2 Irregularities

A. HR/Employees related irregularities

3.5.2.1 Irregular payment under heads Leave Encashment, Death Grant and Commutation-Rs. 2.643 million

According to CTR-177, all claims in respect of Government employees shall be submitted to DAO/ AG/AGPR dully completed in all respect and supported by relevant verifiable evidence.

Tehsil Municipal Officer, TMA Sarai Naurang paid Rs. 2,643,872 on account of Leave Encashment, Death Grant and Commutation to the employees and widows/daughters of the deceased employees during the financial year 2020-21. It was noticed that Service Books along with copies of CNICs, date of retirement/death, Non-marriage certificates of employee's widows/daughters and list of legal heirs of the deceased employees were not available on record. Detail of payment is as under.

S.No.	Name of Officials	Designation	Amount Paid (Rs.)
1	Bakht Bibi w/o Late Jamil Khan	Ex-Naib Qasid	241,620
2	Sherin Khan	Ex-sanitary Jamadar	198,160
3	Umar Khan	Ex-Beldar	261,360
4	Nazamina Bibi w/o Inayat Rehman	Ex-Helper S/Light	350,000
5	Gul Shah Khan	Ex-Beldar	247,760
6	Hayat Ullah`	Ex-Tax Supritendent	437,040
7	Farhana Bibi D/O Fazal Manan	Ex-Clerk	907,932
Total			2,643,872

Lapse occurred due to weak internal control, resulting in payments which could not be verified.

When pointed out in October, 2021, management stated that detail reply will be submitted soon. No such reply was submitted.

Request for convening the DAC meeting was made on 18.10.2021 which could not be convened till finalization of this report.

Audit recommends that payment through DDO should be stopped forthwith.

AIR Para No. 3 (2020-21)

3.5.2.2 Un-authorized payment of salaries through DDO-Rs 2.482 million

According to Government of Khyber Pakhtunkhwa Finance Department Letter No. BO(W&M)/6-5/2019-20 Dated Peshawar the 19th February, 2020, all the Principal Accounting officers and DDOs are advised to stop henceforth all cash payments and open cheques payments.

Tehsil Municipal Officer, Sarai Naurang paid Rs. 2,482,505 as monthly pay & allowances through DDO/ Cash instead of payment through direct credit advice to the respective Bank Accounts of concerned employees during the financial year 2020-21. Detail is given at Annexure-6.

Irregular payments through DDOs occurred due to weak internal control and Audit was unable to authenticate the payments.

When pointed out in October, 2021, management stated that detail reply will be submitted soon. No detailed reply was submitted.

Request for convening the DAC meeting was made on 18.10.2021 which could not be convened till finalization of this report.

Audit recommends that payment through DDO should be stopped forthwith.

AIR Para No. 4 (2020-21)

B. Procurement related irregularities

3.5.2.3 Irregular award of contract-Rs.2.5 million

According to Clause-6 (3) (b) (iv) of KPPRA Rules 2014, only lowest offer from the qualified bidder shall be accepted and it must be lowest evaluated or best evaluated bid.

Tehsil Municipal Officer, Lakki Marwat awarded contract of a scheme “Construction of PCC Street, Water Tank etc” during the financial year 20120-21. The contract was awarded to M/S Haji Mir Salman @ 10% below in presence of available lowest rate @ 35% below offered by the M/S Dur Marjan, which resulted in loss of Rs. 2,500,000 as per detail given below.

Estimated Cost of Scheme	Rate Offered by M/S Dur Marjan	Rate Offered by M/S Mir Salman	Difference	Loss (Rs.)
100,000,000	35% Below	10% below	25%	2,500,000

Irregular award of contract occurred due to weak internal control which caused loss to public exchequer.

When pointed out in October 21, management stated that M/S Dur Marjan did not execute the scheme due to which contract was awarded to next qualified bidder M/S Salman. Reply of was not satisfactory as bid security of M/S Dur Marjan was not forfeited.

Request for convening DAC meeting was made 21-10-2021, however meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and action against the person(s) responsible for loss.

AIR Para No. 14 (2020-21)

3.5.3 Value for Money and Service Delivery Issues

3.5.3.1 Non-recovery of Income Tax-Rs.1.119 million

According to Para-15 of Local Government Department of Khyber Pakhtunkhwa Notification No.AO-II/LCB/6-11/2013 dated 20-12-2013, the successful bidder shall pay all the taxes in addition to the total amount of auction amount.

According to section 236-A of Income Tax Ordinance, any person making sale by public auction (or auction by a tender), of any property or goods belonging to the government, local government, any authority, a company etc. shall collect advance tax computed on the basis of sales price of the such property @10% of the gross sale of any property or goods sold by auction.

Tehsil Municipal Officer, Lakki Marwat auctioned and awarded various contracts during the financial year 2020-21 but income tax amounting to Rs. 1,193,900 was not recovered from the contractors as per detail given below.

S.No.	Name of Contract	Name of Contractor	Bid Amount	Income tax (Rs)
1.	Bus Stand Umer Ada	ARIF Momin	280,000	28,000
2	Raksha Fee Lakki	Do	255,000	25,500
3	Bus stop Ghazni Khel	Sher Wahab	1,483,000	148,300
4	Sign Board Lakki Marwat	M.Arshad	267,500	26,750
5	Bus stand Lakki Marwat	Sher Wahab	3,612,500	361,250
6	Bus stop Taja Zai	Sher Wahab	1,183,000	118,300
7	Entry Fee Lakki Marwat	Khan Badshah	5,700,000	285,000
8	Cattle fare Market Tajori	Sher Wahab	2,008,000	200,800
Total				1,193,900

Non-recovery of income tax occurred due to weak internal control, which resulted in loss to the public exchequer.

When pointed out in October 21, management stated that contractors will be approached to deposit the income tax. However, no progress in this respect was reported till the finalization of the report.

Request for convening DAC meeting was made 21-10-2021, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 4 (2020-210)

3.5.3.2 Non-recovery of auction amount-Rs.7.802 million

According to Para-15 of Local Government Department of Khyber Pakhtunkhwa Notification No. AO-II/LCB/6-11/2013 dated 20.12.2013, the successful bidder shall pay all the taxes in addition to total amount of auction.

According to Rule-51 Sub Rule (1) of the TMA Budget Rules 2016, the primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head.

Tehsil Municipal Officer TMA, Lakki Marwat awarded various contracts to contractors amounting to Rs 15,180,555 during the year 2020-21. As sum of Rs.7,378,222 was collected whereas Rs.7,802,333 were still outstanding against the contractors as per detail given in Annexure-7.

Non-recovery of auction amount was occurred due to weak financial management, which resulted in loss to TMA, Lakki Marwat.

When pointed out in October 21, management stated that total contractors will be approached to recover the auction money. No progress reported till date.

Request for convening DAC meeting was made 21-10-2021, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 5 (2020-21)

3.5.3.3 Non-credit of Income Tax into Govt. Treasury deducted from Contractors –Rs. 1.298 million

According to Section-43 of Income Tax Ordinance, 2001, where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit it

in authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within seven days from the end of each week ending on every Sunday.

Tehsil Municipal Officer, TMA Sarai Naurang deducted income tax amounting to Rs.1,298,953 from the contractors during the financial year 2020-21, however, the income tax was not deposited into Government Treasury as per detail given in Annexure-8.

Non deposit of income tax occurred due to weak financial management, which resulted in loss to the Government Exchequer.

When pointed out in October, 2021, management stated that detail reply will be submitted soon. No reply was submitted till finalization of this report.

Request for convening the DAC meeting was made on 18.10.2021 which could not be convened till finalization of this report.

Audit recommends immediate deposit of income tax into Government Treasury and action against the person (s) at fault.

AIR Para No. 4 (2020-21)

CHAPTER-4

AD LGE &RDD

4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Lakki Marwat has 96 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Lakki Marwat

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

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

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

Functions and Powers of the Village or Neighborhood Councils 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 Tehsil Government.

Audit Profile of AD LG & RDD Lakki Marwat:

(Rs. in million)

S. No.	Description	Total	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Formation	01	01	210.905	0

4.2 Comments on Budget and Expenditure (Variance Analysis)

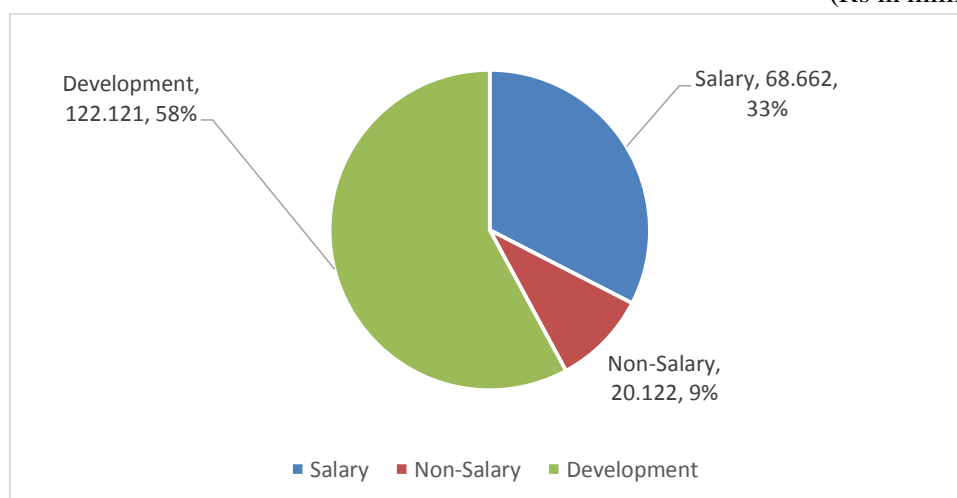
(Rs. in million)

AD LGE&RDD				
2020-21	Budget	Expenditure	Excess/(Saving)	%age
Salary	69.923	68.662	(1.261)	1.261
Non-Salary	20.350	20.122	(0.228)	1.122
Development	216.184	122.121	(94.063)	43.510
Total	306.457	210.905	(95.552)	

The savings of Rs. 95.552 million indicate inefficiency in the capacity of Local Government Department to utilize the amount allocated.

EXPENDITURE 2020-21

(Rs in millions)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 241.896 million were raised in this audit report. This amount also includes recovery of Rs. 4.264 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in millions)		
Sr. No.	Classification	Amount
1.	Non-production of record	24.7
2.	Fraud, Embezzlement and Misappropriation	2.10
3.	Irregularities	-
A	HR/Employees Related Irregularities	43.896
B	Procurement Related Irregularities	68.369
4.	Others, Including Cases of Accidents, Negligence etc	102.831
Total		241.896

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

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

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

4.5 AUDIT PARAS

4.5.1 Non-production of record

4.5.1.1 Non-production of record – Rs. 24.7 million

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

The Assistant Director Local Government & Rural Development Department, Lakki Marwat paid Rs. 24,700,000 for installation of Pressure Pumps at Lakki, Village Suliman Khel, Tari Khel, Behram Khel, Wanda MirAlam-Darak, Land Ahmad Khel, Wanda Kotana, Doulat Khel, Pahar Khel during FY 2019-20. However, no record including tender documents, PC-Is, MBs were not produced to Audit for verification.

Non-production of record occurred due to weak internal and administrative controls, resulting in non-verification of expenditure.

When pointed out in May, 2020, Management stated that reply will be given after scrutiny of record. No reply was submitted.

Request for convening the DAC meeting was made on 18.5.2020 which could not be convened till finalization of this report.

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

AIR Para No. 21 (2019-20)

4.5.2 Fraud, Embezzlement and Misappropriation

4.5.2.1 Unauthorized and doubtful expenditure on installation of Tube Wells – Rs. 2.10 million

According to the Administrative Approval accorded by the Deputy Commissioner, Lakki Marwat dated 26-8-2016, the executing agency must ensure that the proposed work is for collective community benefit and not executed for an individual gain only.

The Assistant Director Local Government & Rural Development Department, Lakki Marwat paid Rs. 2,100,000 for installation of agriculture Tube Well in UC Tajazai vide ADP No.316 during FY 2019-20. The work was done without any expenditure on external electrification and pumping machine though both work items were included in the PC-1, which made actual execution doubtful. Moreover, no details of catchment area or beneficiaries were available on records.

The unauthorized tube well installation occurred due to non-observance of rules which resulted in deprivation of community from irrigation water.

When pointed out in May, 2020, Management stated that reply will be given after scrutiny of record. No reply was submitted.

Request for convening the DAC meeting was made on 18.5.2020 which could not be convened till finalization of this report.

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

AIR Para No. 18 (2019-20)

4.5.3 Irregularities

A. HR/Employees Related Irregularities

4.5.3.1 Irregular and doubtful expenditure on account of hiring of janitor on daily wage basis - Rs.37.270 million

The Director General Local Government and Rural Development Department vide letter No. Director (LG)3-22/Misc/2013/962 dated Peshawar 11 June 2021 issued SOP for hiring of Janitors and utilization of funds (i) The Village Councils are allowed to hire Contingent Paid Janitors (2 or 3) for 120 days (ii) Payment must be paid through Bank Account whereas cash payment is strictly prohibited (iii) The Tehsil Supervisor will supervise the cleanliness work, number of Janitors hired and also payment made.

The Assistant Director Local Government & Rural Development Department, Lakki withdrawn Rs 37,270,000 through simple receipt under Cost Centre LK-4224 (as per SAP System) during FY 2020-21 for onward transfer to NCs/VCs of District Lakki Marwat for hiring of Janitors for cleanliness activities and purchase of sanitation items. The whereabouts of amount drawn was not disclosed to Audit as neither any record, showing the transfer of funds to NCs/VCs, was produced nor the statement of Designated Bank Account was produced to ascertain that the amount in question has actually been transferred to VCs/NCs or retained in account. Moreover, the SOPs were not followed in letter & spirit.

When pointed out in November, 2021, management stated that detail reply will be submitted soon. No record was produced till finalization of this report.

Request for convening the DAC meeting was made on 18.11.2021 which could not be convened till finalization of this report.

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

AIR Para No. 14 (2020-21)

4.5.3.2 Irregular payment of Salaries & Pension through DDO-Rs.6.626 million

According to Para-4.6.3.1 of Accounting Policies and Procedure Manual, the normal method of payment of monthly salaries of all government employees

shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by Cheque or Cash, against risks of theft or fraud

The Assistant Director Local Government & Rural Development Department, Lakki Marwat paid Rs. 6,626,812 as monthly Pay and Pension through DDO instead of payment through their respective Bank Accounts during the financial year 2020-21. Detail is given at Annexure-9.

Irregular payments through DDOs occurred due to weak internal control which resulted in non-verification of expenditure.

When pointed out in November, 2021, management stated that detail reply will be submitted soon. No reply was submitted.

Request for convening the DAC meeting was made on 18.11.2021 which could not be convened till finalization of this report.

Audit recommends payment through DDO should be stopped immediately.

AIR Para No. 25 (2020-21)

B. Procurement Related Irregularities

4.5.3.3 Unauthorized expenditure on purchase of vehicles-Rs. 6.140 million

Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I(FD/5-8//2020-21 dated: 30.07.2020 has imposed ban on the purchase of vehicles during the financial year 2020-21.

Assistant Director Local Government & Rural Development Department, Lakki Marwat purchased 2 Nos. vehicles for amounting to Rs 6,140,000 during FY 2020-21 as per details below. These vehicles were purchased without acquiring due exemptions from the competent authority.

S.No.	Name of vehicle	Amount (Rs.)
1	01 No. Hilux 4x2 Single Cabin Pickup	4,044,000
2	01 No. KIA Motor	2,096,000
Total		6,140,000

Un-authorized expenditure incurred due to non-compliance of rules resulting in loss to the public exchequer.

When pointed out in November, 2021, management stated that detail reply will be submitted soon. No reply was submitted.

Request for convening the DAC meeting was made on 18.11.2021 which could not be convened till finalization of this report.

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

AIR Para No. 18 (2020-21)

4.5.3.4 Un-authorized expenditure on installation of Pressure and Hand Pumps – Rs. 57.969 million

According to Para 2.39 of the B&R Code, the nature and quantity of existing supply for water supply schemes should be given.

According to the Administrative Approval accorded by the DC, Lakki Marwat dated 26-8-2016, the executing agency must ensure that the proposed work is community based and not for the gain of individual.

Office of the Assistant Director Local Government & Rural Development Department, Lakki Marwat incurred expenditure of Rs.55,969,173 on the installation of Pressure and Hand Pumps at various location of District Lakki Marwat during FY 2019-20 as per detail given in Annexure-10 and Rs. 2,000,000 in the area of PK-29 during the FY 2020-21. Audit found following irregularities.

- i. The Pressure Pumps and Hand Pumps were shown installed in the homes of various people instead of clusters of community.
- ii. No tests of water quality were conducted.
- iii. Neither coordinates of the pumps installed were not available on record nor exact location of newly installed Pumps were not mentioned in MBs, Technical Sanction, Administrative Approval, DDC Minutes or bills of Contractors.
- iv. The exact location of installation of Pressure and Hand Pumps were not mentioned in MBs, Technical Sanction, Administrative Approval, DDC Minutes or bills of Contractors, as where same were installed.

- v. No detail of existing positions of water supply schemes of PHE Department was available on record.
- vi. Handing-taking over certificate from executing agency was also not available on record.
- vii. It was also not mentioned that which Govt Department has taken the schemes on its stock/asset register.

Unauthorized installation of pumps occurred due to non-observance of rules which resulted in loss to public exchequer.

When pointed out in May, 2020 and November 2021, Management stated that reply will be given after scrutiny of record. No reply was submitted.

Request for convening the DAC meeting was made on 18.5.2020 & 18.11.2021 which could not be convened till finalization of this report.

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

AIR Para No. 17 (2019-20) & 27 (2020-21)

4.5.3.5 Inadmissible payment under mobilization of plant for installation of Pressure Pumps – Rs. 1.710 million

The item Mobilization of Plant for Pressure Pump / Hand Pump (Item Code 24-75) has a rate of Zero Rupees in MRS.

The Assistant Director Local Government & Rural Development Department, Lakki Marwat overpaid Rs. 1,710,000 for an item “Mobilization of Plant for installation of Pressure Pumps” to contractors during FY 2019-20. This item work is admissible only for installation of Tube Wells in MRS and no such provision is available in MRS for installation of Pressure Pumps. The detail of overpayment is given at Annexure-11.

Unauthorized payment was made due to weak internal control and financial management, which caused loss to public exchequer.

When pointed out in May, 2020, management stated that reply will be given after scrutiny of record. No reply was submitted.

Request for convening the DAC meeting was made on 18.5.2020 which could not be convened till finalization of this report.

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

AIR Para No.1 & 6 (2019-20)

4.5.3.6 Overpayment due to allowing higher rates – Rs. 1.57 million

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

The Assistant Director Local Government & Rural Development Department, Lakki Marwat overpaid Rs.1,547,166 under various heads in ADP scheme No. 51, “Installation of Pressure Pumps in various locations of Lakki Marwat” during FY 2019-20. The work was awarded at MRS-2016; whereas, payments were made at higher rates under following items as provided below.

S.No.	Name of Item	Item Rate Paid (Rs./m)	Item Rate Admissible (Rs./m)	Quantity (m)	Overpayment (Rs.)
1.	Boring in all soils up to 100 ft below ground 5 Inch dia. (24-02-a-03).	1,348.36	969.76	1127.56	426,894
2.	Boring in all Soils up to 100ft below ground 6 Inch dia (24-02-a-04).	1964.23	1426.55	1218.88	655,367
3.	Boring in all soils 100-200 ft below ground 6 Inch dia (24-02-b-02).	3703.16	2562.68	407.64	464,905
Total Overpayment					1,547,166

Overpayment was made due to weak internal control and financial management, which caused loss to public exchequer.

When pointed out in May, 2020, management stated that reply will be given after scrutiny of record. No reply was submitted.

Request for convening the DAC meeting was made on 18.5.2020 which could not be convened till finalization of this report.

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

AIR Para No. 2 & 3 (2019-20)

4.5.3.7 Overpayment due to wrong application of Item Rate- Rs.984,556

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

The Assistant Director Local Government & Rural Development Department, Lakki Marwat paid Rs. 4,598,238 under ADP scheme No. 44 for Construction of street during FY 2020-21. The amount was paid at Rs.893.05/m2 for an item of work “Dry Bricks on edge” vide Item Code 10-47 of MRS-2016 instead of Item of work “Dry brick pavement/soiling in streets etc including prep, water, compaction & sand cushion” vide Item Code 16-21 of MRS-2016 @Rs.6,141054/m3 resulting in overpayment of Rs. 984,556. Calculations are provided below:

Name of Schemes	Cost as per Item No. 10-47 (Rs) (Qty m2 * 893.05)	Quantity in m2	Quantity in m3	Cost as per Item 16-21(Qty m3 * 6141.54)	Over payment (Rs.)
Construction of street under ADP No.44	4,598,238	5148.91	588.4	3,613,682	984,556

Overpayment was made due to weak internal control and financial management, which caused loss to public exchequer.

When pointed out in May, 2020, management stated that reply will be given after scrutiny of record. No reply was submitted.

Request for convening the DAC meeting was made on 18.5.2020 which could not be convened till finalization of this report.

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

AIR Para No. 5 (2019-20)

4.5.4 Others, including Cases of Accidents, Negligence etc.

4.5.4.1 Un-authorized execution of work without TS–Rs. 87.667 million

According to Para-32 of CPWA Code, no work shall be executed without obtaining Administrative Approval / Technical Sanction and Budget allotment.

The Assistant Director Local Government & Rural Development Department, Lakki Marwat executed different developmental schemes for Rs. 29,822,120 & Rs. 57,845,000 during the FY 2019-& 2020-21 respectively. It was noticed that all the schemes were executed without obtaining technical sanction from the competent authority since they were beyond the competency of Assistant Engineer, who is empowered to accord technical sanction up to Rs.2,000,000 only. Details are provided below.

S.No.	Name of Schemes	Financial year	Cost (Rs.)
1.	Construction of PCC Road to Village Sherbi Khel	2019-20	9,191,000
2.	Construction of additional Class Room under ADP No.89, 104, 116, 415, 416, 420		5,014,120
3.	Construction of street Lakki ADP No. 666		4,900,000
4.	Installation of Pressure Pumps in Lakki ADP No.1730		10,717,000
Sub Total			29,822,120
5.	D.I.Khan road to village Matora Ghazni Khel ADP No.2171/140711-2020-21	2020-21	44,800,000
6.	Sanitation work, Street Pavement, protection wall culverts and installation of Pressure Pumps AT PK-93” District Lakki Marwat KPK under ADP No.668/190448-2020-21		13,045,000
Sub Total			57,845,000
Grand Total			87,667,120

When pointed out in November, 2021, management stated that detail reply will be submitted soon. No reply was submitted.

Request for convening the DAC meeting was made on 18.5.2020&18.11.2021 which could not be convened till finalization of this report.

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

AIR Para No. 19 & 26 (2019-20) and 9 & 22 of (2020-21)

4.5.4.2 Irregular payments on concreting without Lab Test – Rs.9.487 million

According to Local Government & Rural Development Department Peshawar letter No Director (LG)3-16/ADP/2013 dated 19-9-2017, proper tests of concrete and all other materials used in the scheme may be conducted at every stage to ensure the good quality of work as per design requirement.

The Assistant Director Local Government & Rural Development Department, Lakki Marwat paid Rs.9,487,764 for the item PCC 1:4:8 and 1:2:4 for following developmental schemes during FY 2019-20; however, no tests of concrete was conducted.

S.No.	Name of work	Amount Paid (Rs.)
1.	PCC Road to village Sherbi Khel.	7,483,651
2.	Construction of PCC street Mela Shahab Khel ADP No.61	713,716
3.	Construction of PCC Road in BHU Shah Tora UC Tap Takhti Khel ADP No. 519.	607,094
4.	Farm to market PCC road in Takhti Khel ADP No.170	683,303
Total		9,487,764

Non-conducting of lab test occurred due to non-observance of rules which resulted in substandard work.

When pointed out in May, 2020, management stated that reply will be given after scrutiny of record. No reply was submitted.

Request for convening the DAC meeting was made on 18.5.2020 which could not be convened till finalization of this report.

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

AIR Para No. 10 & 15 (2019-20)

4.5.4.3 Unauthorized expenditure made on Pump's installation in defiance of AAs – Rs. 5.677 million

As per DDC meeting held on 20.05.20 and Administrative Approval vide No.1073/DC/AD LG & RDD/SDGs/AA/LM, scheme for "Sanitation work, Street, protection wall, Drain and construction of culverts under the ADP No.668/190448 in PK-93 was approved.

The Assistant Director Local Government & Rural Development Department, Lakki incurred expenditure of Rs. 5,677,978 on installation of 12 Nos. Pressure Pumps out of ADP No.668/190448 in PK-93 during FY 2020-2. The subject scheme had no provision for installation of Pressure Pumps, since they were neither included in DDC minutes nor in Administrative Approval of the said ADP scheme.

Unauthorized expenditure was made due to non-observance of rules resulting in deviation from approvals accorded in DDC Minutes and subsequent Administrative Approvals.

When pointed out in November, 2021, management stated that all the work is done as per rules. Reply is not tenable as the above rules were violated.

Request for convening the DAC meeting was made on 18.11.2021 which could not be convened till finalization of this report.

Audit recommends payment through DDO should be stopped forthwith.

AIR Para No. 28 (2020-21)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

S. No	Name of Department	AIR No.	Caption of Para
1	DC Lakki Marwat	9	Irregular and wasteful expenditure on account of POL for Generator- Rs 792,602
2		10	Doubtful expenditure on account of POL- Rs 500,655
3		11	Irregular & unjustified expenditure on purchase of Furniture – Rs 314,439
4		12	Irregular expenditure on repair of vehicles-Rs 360,000
5		13	Irregular Expenditure under head Fair &Exhibition- Rs 399,350
6		14	Irregular expenditure on Purchase of Stationery -Rs 199,400
7		15	Non-surrendering of 05 Nos. condemns vehicles to Administrative Department
8	DHO Lakki Marwat	3	Advance payment on account of purchase of bedding and clothing- 599,260
9		7	Loss to Government due to non-imposition of penalty – Rs 624,912
10		9	Irregular expenditure on repair of machinery and equipment-Rs 480,450
11		15	Loss to Government due to non-deduction of sales tax- Rs 502,381
12	DEO(Male), Lakki Marwat	2	Irregular Purchase of Furniture without adopting Open Tender System- Rs 0.942 million
13		8	Doubtful expenditure on account of repair of transport –Rs 690,300
14		9	Irregular expenditure on POL of vehicles due to non-maintenance of Log Books-Rs 0.715 million
15		10	Non production of record of recruitment during financial year 2020-21
16		11	Irregular expenditure under head office stationery- Rs 438,000
17		12	Irregular expenditure on account of TA/DA- Rs 0.803million
18	DEO(Female), Lakki Marwat	16	Overpayment on account of POL charges -Rs 128,211
19		19	Cash drawl of funds from bank account- Rs 0.602 million
20		20	Irregular expenditure on repair of DEO (F) office building- Rs 0.661 million
21		21	Doubtful expenditure on account of POL – Rs 121,968
22		22	Non production of record of recruitment during financial year 2020-21

23	AD (LGE&RDD) Lakki Marwat	1	Doubtful/un-justified Payment under head of POL 0.570 million.	
24		2	Irregular expenditure on account Repair of Vehicles Amounting Rs 0. 056 million	
25		3	Irregular Expenditure. Rs.0.557 million	
26		4	Doubtful Expenditure of Rs.0.250 million	
27		5	Short dedication of taxes amounting Rs. 0.290 million	
28		7	Irregular/ miss appropriation and Doubtful Expenditure 0.500 million	
29		9	Doubtful Expenditure of account refreshment Rs.0.613 million	
30		12	Irregular/Doubtful Expenditure 0.416 million	
31		15	Loss to Government Due Non-Deposit of Bank Profits into Government Treasury worth Rs. 32,881	
32		16	Irregular/Doubtful Expenditure 0.150 million	
33		17	Loss to Government Due Non-Deposit of Bank Profits into Government Treasury worth. 0.771 million	
34		20	Unauthorized payment for Rs 0.177 million in deviation to work order and BOQ	
35			23	Un-transparent award of work – Rs. 0.654 million involving loss / over payment Rs. 0.012 million
36			24	Irregular Expenditure 0.229 million.
37			30	Irregular expenditure of Rs. 0.380 million on account non-schedule items
38		TMA Lakki	7	Loss due to non-fore-feature of security and advance-Rs 657,603
39	9		Loss due non recovery of revenue –Rs 895,765	
40	10		Loss due non imposition of penalty-Rs.780,233	
41	12		Loss due to non-deposit of 15% advance and 5% security-R829,500	
42	TMA Bhattani	1	Non deposit of income tax of Rs 0.073 million	
43		2	Irregular expenditure of Rs 0.404 million on account of POL	
44		3	short deduction of taxes of Rs 0.023 million	
45		4	Irregular expenditure of amounting Rs. 16600/	
46		5	Loss to Government Due non maintenance of PLS account	
47		9	Irregular payment of pay and allowance Rs 0.855 million	
48	TMA Sarai Naurang	1	Unauthorized drawl of Additional Charge Allowance without approval of the competent authority Rs. 0.1007 million.	
49		2	Loss to TMA due to return of TMA Profit (2%property tax) for Rs. 212408/-	
50		4	Un-authorized payment through DDO of Rs 2,482,505 million	
51		5	Un-authorized payment of honoraria Rs. 170,000	

52	6	Irregular release of earnest money and additional security Rs. 248500/- and non-imposition of penalty Rs. 244500/-
53	8	Non deposit of profit earned on PLS account fund into Government treasury Rs 138,812
54	9	Non-credit of Income/Sales Tax deducted into Govt treasury – Rs 837,187
55	11	Fictitious payment under head Advertisement charges Rs. 185,756
56	12	Loss to federal government due to non-recovery of income tax worth Rs.0.448 million
57	14	Double drawl under head printing of banners for Rs. 6000/-
58	15	Loss to TMA for Rs. 148,000
59	17	Non-deduction of Sale Tax from contractors for Rs. 320,416
60	19	Overpayment of Rs 0.134 million due to claim of un-approved item
61	20	Non-deduction of professional Tax Rs. 0.110 million
62	24	Un-verified credits into designated bank account of Rs. 676,000
63	25	Loss due to non-deduction of DRP Fund– Rs 10472/- and non-credit of DRP fund Rs. 29348/-
64	28	Non-recovery of departmental dues from the contractor Rs. 382,214
65	30	Unauthorized payment of Rs. 54665
66	31	Non-recovery of water charges for Rs. 277,830
67	32	Doubtful payment of income tax Rs. 508351 for 2019-20

Annexure-2**Para-2.5.2.1****Non-deduction of Pay & Allowances on account of absentees**

S. No.	Name of Employee	Personal No.	Period	Recovery Due (Rs.)
1	Ambreen Bibi	709746	Sep, 2020	1275
2	Shahid Nawaz	709728	Sep, 2020	1300
3	M. Munir	709738	Sep, 2020	1257
4	Hiban	709737	Sep, 2020	1415
5	Rizwan Ullah	757076	Sep, 2020	705
6	Irfan Ullah	538899	Sep, 2020	719
7	M. Ali	388899	Sep, 2020	785
8	Rehmat Ullah	306517	Sep, 2020	1000
9	Waheed Khan	688282	Sep, 2020	900
10	Inam Ullah	848475	Sep, 2020	1200
11	Shagufta	306012	Sep, 2020	2078
12	Muhammad Jan	916284	Sep, 2020	1200
13	Dr. Mushtaq	830511	Sep, 2020	5000
14	Sami Ullah	842329	Sep, 2020	5000
15	Iftekhhar U Din	941637	Sep, 2020	4590
16	Haroon	556227	Sep, 2020	780
17	Qudrat Ullah	820482	Sep, 2020	900
18	RafghatSheheen	856127	Sep, 2020	5000
19	Yasmeen Taj	295625	Sep, 2020	2990
20	Shahida Inayat	567200	Sep, 2020	1570
21	M. Nazeer	296023	Sep, 2020	1917
22	Noor Hassan	297128	Sep, 2020	2120
23	Mehdi Shah	450431	Sep, 2020	1500
24	Qamar Zaman	306193	Sep, 2020	2000
25	Gohar	297359	Sep, 2020	1250
26	Sohail	660615	Sep, 2020	700
27	Noor Ali	295443	Sep, 2020	1300
28	Syed Jamal	293410	Sep, 2020	1260
29	Adam Khan	297370	Sep, 2020	1260
30	Hikmat Ullah	903039	Sep, 2020	900
31	M Salman	745005	Sep, 2020	650

32	Ayaz Khan	294812	Sep, 2020	1290
33	M Rafiq	296832	Sep, 2020	1260
34	Amir Nawaz	306335	Sep, 2020	2075
35	Gul Shehzad	440481	Sep, 2020	1435
36	Ismail Khan	439048	Sep, 2020	1460
37	Qaiser Shah	306199	Sep, 2020	1970
38	Ejaz Ullah	798435	Sep, 2020	1300
39	Zubaida	405586	Sep, 2020	2700
40	Nahid Akhtar	305761	Sep, 2020	1280
41	Mahmood Ul Hassan	707040	Sep, 2020	1290
42	Ghulam Muhammad	337104	Sep, 2020	6750
43	M Shah	350504	Sep, 2020	7500
44	Wahab Khan	805741	Sep, 2020	5700
45	Maria	457603	Sep, 2020	5876
46	Noor Kamal	699438	Sep, 2020	1630
47	Zeeshan	695390	Sep, 2020	1335
48	Sami Ullah	690076	Sep, 2020	700
49	Zia Ullah	306413	Sep, 2020	1100
50	Habib Rehman	688228	Sep, 2020	1400
51	Shouqat Ullah	306362	Sep, 2020	990
52	Rafi Ullah	691642	Sep, 2020	750
53	Begum Jana	446812	Sep, 2020	830
54	Ahsan Ullah	386098	Sep, 2020	1550
55	Kareem Shah	545222	Sep, 2020	1530
56	Mirza Ali	580170	Sep, 2020	750
57	Sherin Jan	306347	Sep, 2020	2190
58	Yar Muhammad	305832	Sep, 2020	1940
59	Shakeel Ahmad	941632	Sep, 2020	4590
60	Tar Muhammad	306367	Sep, 2020	925
61	Abdul Hassan	941659	Sep, 2020	9485
62	Waqas Ahmad	941630	Sep, 2020	1590
63	M Kareem	941622	Sep, 2020	4590
64	Sajid Ullah	820492	Sep, 2020	700
65	M Bilal	752526	Sep, 2020	650
66	Riaz Ahmad	306376	Sep, 2020	1875
67	NigatAmbreen	306627	Sep, 2020	1690
68	Rahat Ullah	703572	Sep, 2020	1200

69	Farman Ullah	305838	Sep, 2020	2400
70	M Adnan	50104095	Sep, 2020	1500
71	Adnan	656505	Sep, 2020	700
72	Hamayun	313037	Sep, 2020	800
73	Kifayat Ullah	848533	Sep, 2020	1200
74	Mujeeb Rehman	916302	Sep, 2020	1200
75	NazaqatSherin	306456	Sep, 2020	2165
76	Asghar Ali	580156	Sep, 2020	815
77	Asmat Ullah	751951	Sep, 2020	10025
78	Mosam Khan	306608	Sep, 2020	900
79	Manzoor Ahmad	887645	Sep, 2020	4925
80	Nasir Muhammad	848493	Sep, 2020	1200
81	Ghulam Ud Din	902881	Sep, 2020	800
82	Anwar Khan	570700	Sep, 2020	780
83	Habibi Ullah	306675	Sep, 2020	900
84	M Tahir	306133	Sep, 2020	1850
85	M Ayub	306311	Sep, 2020	2400
86	Munir Khan	731849	Sep, 2020	1360
87	Adnan	884665	Sep, 2020	700
88	Bilal	941644	Sep, 2020	4590
89	ZahirKundi	757654	Sep, 2020	10320
90	Muhammad Ullah	305898	Sep, 2020	1190
91	Sami Ullah	901628	Sep, 2020	800
92	Wahid Ullah	901632	Sep, 2020	800
93	Ameer Hmaza	446789	Sep, 2020	1570
94	Zaid Al Nisa	306087	Sep, 2020	2500
95	Aftab Khan	306514	Sep, 2020	2144
96	KhairoSaban	941634	Sep, 2020	4590
97	Naikamtiaz	590659	Sep, 2020	800
98	Sher Muhammad	690069	Sep, 2020	1436
99	DrZahirKundir	757654	Oct, 2020	15950
100	Khurshid Anwar	688301	Oct, 2020	900
101	Dr. Bilal	941641	Oct, 2020	4590
102	PirInam Ullah	305836	Oct, 2020	1700
103	M Zahid	415492	Oct, 2020	900
104	Din Muhammad	306227	Oct, 2020	1000
105	M Ali	305898	Oct, 2020	190

106	Sherin Jan	306347	Oct, 2020	1100
107	Qaisar Abbas	711376	Oct, 2020	1400
108	Sultan Ayaz	386715	Oct, 2020	1500
109	Ahsan Ullah	386098	Oct, 2020	800
110	Noor Kamin	691468	Oct, 2020	1200
111	M Adnan	50104095	Oct, 2020	1500
112	Aziz Ullah	306615	Oct, 2020	1600
113	Saleem Khan	341997	Oct, 2020	1000
114	Mosam Khan	306608	Oct, 2020	1400
115	Asghar Khan	580156	Oct, 2020	830
116	Shamim Taj	306505	Oct, 2020	1500
117	Ghulam M Din	902881	Oct, 2020	2500
118	Nomana Shabnam	305701	Oct, 2020	1800
119	Ruhaid Ullah	400856	Oct, 2020	800
120	Anwar Khan	570700	Oct, 2020	1400
121	Ayub Khan	306311	Oct, 2020	2400
122	Etwar Bibi	440521	Oct, 2020	600
123	Tahir Khan	306133	Oct, 2020	3700
124	Noshad Bibi	305759	Oct, 2020	1000
125	Iqbal Khan	306304	Oct, 2020	2400
126	Waseem Sajad	848483	Oct, 2020	1500
127	Dr. Karim	941622	Oct, 2020	4590
128	M Bilal	752526	Oct, 2020	650
129	Ashiq Ullah	656629	Oct, 2020	1900
130	Gul Nisa	306447	Oct, 2020	1500
131	Sajad Ullah	820492	Oct, 2020	900
132	Waqas Khan	941630	Oct, 2020	4590
133	Bibi Sherin	731845	Oct, 2020	700
134	Rafi Ullah	695384	Oct, 2020	1500
135	Adnan	922135	Oct, 2020	1200
136	Amir Hamza	446789	Oct, 2020	1570
137	Farzana Kosar	306379	Oct, 2020	2000
138	Noor Khan	456360	Oct, 2020	900
139	Hidayat Ullah	400859	Oct, 2020	900
140	Rashid Ullah	306277	Oct, 2020	2500
141	Rehman Ullah	372487	Oct, 2020	900
142	Zafran Ullah	687097	Oct, 2020	800

143	Riaz Ahmad	306376	Oct, 2020	1870
144	Ahmad Janzaib	941624	Oct, 2020	9180
145	M Ayaz	306656	Oct, 2020	1200
146	Fatima Bibi	931080	Oct, 2020	600
147	Dr. Shakeel	941632	Oct, 2020	9180
148	Nasir Khan	306280	Oct, 2020	2000
149	Tila Muhammad	306367	Oct, 2020	950
150	FehmidaSHAheen	306678	Oct, 2020	1800
151	Atta Rehman	842014	Oct, 2020	1100
152	Tahir Khan	282940	Oct, 2020	1500
153	Waqas Ahmad	298284	Oct, 2020	2200
154	Fazal Mehsood	555053	Oct, 2020	1100
155	Naeem Ullah	508262	Oct, 2020	800
156	Aftab Khan	306514	Oct, 2020	2150
157	Shehnaz Begum	590659	Oct, 2020	800
158	Dr. Salman Khan	751953	Nov, 2020	5200
159	Dr. Naseem Ahmad	927957	Nov, 2020	5700
160	Dr. Nahid Ul Din	291177	Nov, 2020	7796
161	Dr. Azhar Ali	805818	Nov, 2020	6500
162	Dr. Sabz Ahmad	798509	Nov, 2020	4500
163	Dr. Farid Ullah	842327	Nov, 2020	6500
164	Dr. Eid Shah	350504	Nov, 2020	8118
165	Dr. M Ishaq	558619	Nov, 2020	6500
166	Dr. Maria	457607	Nov, 2020	5876
167	Dr. Raof Ullah	172441	Nov, 2020	8415
168	Dr. Anwar Jamal	440565	Nov, 2020	6418
169	Dr. Samira Khan	312592	Nov, 2020	7500
170	Gul Shehzada	440481	Nov, 2020	2870
171	Barkat Ali	306543	Nov, 2020	2000
172	Atta Ullah	808371	Nov, 2020	1260
173	Inam Akbar	306267	Nov, 2020	1200
174	Zubaida	405586	Nov, 2020	4000
175	Ismail Khan	439048	Nov, 2020	1460
176	Faqir Shah	306499	Nov, 2020	1790
177	Ejaz Ullah	798435	Nov, 2020	1260
178	Sajid Yaseen	798448	Nov, 2020	2260
179	Kifayat Ullah	283162	Nov, 2020	1200

180	Hamid Ullah	929550	Nov, 2020	1260
181	Zahoor Khan	794942	Nov, 2020	1260
182	Sifat Ullah	688246	Nov, 2020	1260
183	Maqbool Khan	798000	Nov, 2020	1300
184	Asif Sardar	439084	Nov, 2020	1400
185	SamrinNaz	435913	Nov, 2020	1600
186	Raja Habib	827749	Nov, 2020	1500
187	Khalida	400562	Nov, 2020	1400
188	Ikram Ullah	306536	Nov, 2020	1500
189	M. Ishaq	306491	Nov, 2020	2000
190	Karim Shah	545222	Nov, 2020	1530
191	Hamida Bibi	306041	Nov, 2020	1800
192	Sufaida Bibi	306623	Nov, 2020	2500
193	HamedaShaheen	306678	Nov, 2020	1800
194	Aorangzeb	572362	Nov, 2020	1500
195	Atta Rehamn	842014	Nov, 2020	1100
196	Kismat Ali	848470	Nov, 2020	1260
197	Shah Nawaz	306370	Nov, 2020	2000
198	Farzana Kosar	306379	Nov, 2020	2000
199	Wasif Ullah	916300	Nov, 2020	1260
200	M Waqas	798284	Nov, 2020	1260
201	Shagufta	306012	Nov, 2020	2500
202	Ambrin	709746	Nov, 2020	650
203	Sher Ali	405469	Nov, 2020	900
204	Falak Naz	688275	Nov, 2020	900
205	Gul Nawaz	688299	Nov, 2020	1900
206	Inam Ullah	727119	Nov, 2020	900
207	Gul Rehman	306590	Nov, 2020	2000
208	Nazir Khan	570703	Nov, 2020	800
209	Liqat Ullah	341364	Nov, 2020	800
210	Hassan Ahmad	788566	Nov, 2020	900
211	Imdad Ullah	566020	Nov, 2020	800
212	Noman Khan	819509	Nov, 2020	1400
213	Wahid Ullah	901632	Nov, 2020	800
214	Barkat Ullah	400851	Nov, 2020	1000
215	M Farooq	385755	Nov, 2020	90
216	Mirza Ali	680531	Nov, 2020	1100

217	Haroon Al Rashid	556227	Nov, 2020	780
218	Kaleem Ullah	808571	Nov, 2020	800
219	Saif Ullah	894707	Nov, 2020	900
220	Zubair Khan	815719	Nov, 2020	900
221	Qudrat Ullah	875267	Nov, 2020	900
222	Waseem Ullah	878684	Nov, 2020	775
223	Zafar Iqbal	899055	Nov, 2020	900
224	Sami Ullah	69006	Nov, 2020	800
225	Burhan Ullah	695393	Nov, 2020	800
226	Inam Ullah	688292	Nov, 2020	900
227	Abdul Rehman	306045	Nov, 2020	1000
228	Dil Jan	306459	Nov, 2020	900
229	Adnan Khan	443704	Nov, 2020	800
230	Ahsan Ullah	386098	Nov, 2020	1550
231	Begum Jan	446812	Nov, 2020	830
232	Sherin Jan	306347	Nov, 2020	1100
233	Naseem Khan	386743	Nov, 2020	800
234	Ilyas Khan	824205	Nov, 2020	900
235	Gohar Mir	297359	Nov, 2020	1250
236	Habib	297518	Nov, 2020	1290
237	Adam Khan	297370	Nov, 2020	1260
238	Ayaz Khan	294812	Nov, 2020	1290
239	Ajab Khan	549681	Nov, 2020	1100
240	M Ameen	296832	Nov, 2020	1260
241	Naimat Ullah	549948	Nov, 2020	800
242	Javed Khan	295913	Nov, 2020	1000
243	Noor Ali	295443	Nov, 2020	1310
244	M Salman	745005	Nov, 2020	650
245	Sajid Ullah	736942	Nov, 2020	800
246	Zubaida	549961	Nov, 2020	900
247	Sher Aslam	293084	Nov, 2020	1000
248	Sana Ullah	293042	Nov, 2020	900
249	Kifayat Ullah	380155	Nov, 2020	900
250	Asif	789222	Nov, 2020	1200
251	Shahid Nadeem	405473	Nov, 2020	800
252	Sakina Anwar	660615	Nov, 2020	700
253	Dr. Arshad Ali	941620	Dec, 2020	4590

254	Dr. Huma Kareem	941622	Dec, 2020	9180
255	Dr. Waqas Ahmad	941630	Dec, 2020	4590
256	Dr. M Shah	350504	Dec, 2020	8118
257	Dr. Ajmal Khan	50148284	Dec, 2020	6563
258	Dr. Anwar Kamal	440565	Dec, 2020	7000
259	Dr. Wahab Ahmad	805741	Dec, 2020	5700
260	Dr. Maria	457603	Dec, 2020	5876
261	Dr. Inam Ullah	941645	Dec, 2020	4590
262	Dr. Naseem Ahmad	927957	Dec, 2020	4700
263	Dr. Azhar Ali	805818	Dec, 2020	6500
264	DrZahirKundi	757656	Dec, 2020	6000
265	Dr. Humera Tahir	313037	Dec, 2020	7000
266	Dr. Tahir Arif	941642	Dec, 2020	4590
267	Dr. Bilal	941644	Dec, 2020	9190
268	Shagufta	306012	Dec, 2020	5000
269	FehmidaShaheen	306678	Dec, 2020	1800
270	Farzana Kosar	306379	Dec, 2020	4000
271	Shamim Taj	306505	Dec, 2020	1800
272	RafniyatDaod	306049	Dec, 2020	1500
273	Noman Shamim	305701	Dec, 2020	1800
274	Shah Inayat	567200	Dec, 2020	1570
275	Naila Aslam	567204	Dec, 2020	1260
276	Zubaida	405586	Dec, 2020	2000
277	Shahida Bibi	283166	Dec, 2020	2000
278	Habib	827749	Dec, 2020	1500
279	Hassan	306622	Dec, 2020	26122
280	Shamim Taj	306505	Dec, 2020	10047
281	Farman Ullah	305838	Dec, 2020	2400
282	Waqas Ahmad	798284	Dec, 2020	1260
283	Ejaz Khan	798435	Dec, 2020	1260
284	M Riaz	306345	Dec, 2020	1800
285	Irfan Ali	848472	Dec, 2020	1260
286	Ameer Hamza	446789	Dec, 2020	1570
287	Atta Ullah	808371	Dec, 2020	1260
288	M Adnan	50104095	Dec, 2020	1570
289	Shahid Ullah	649292	Dec, 2020	1600
290	Salman Khan	848522	Dec, 2020	1260

291	Imran Khan	707035	Dec, 2020	1400
292	Shafi Rehman	305722	Dec, 2020	1800
293	Noor Ullah	306596	Dec, 2020	2100
294	Sajid Yaseen	798448	Dec, 2020	1400
295	Inam Ullah	306267	Dec, 2020	1200
296	Asif Sardar	439084	Dec, 2020	1400
297	Mahmood Ul Hassan	707040	Dec, 2020	1290
298	Naimat Ullah	450462	Dec, 2020	1570
299	Gul Shehzad	440481	Dec, 2020	1435
300	Qaisar Shah	306499	Dec, 2020	1970
301	Ismail Khan	439048	Dec, 2020	1460
302	Inayat Ullah	386333	Dec, 2020	1500
303	Emad	881112	Dec, 2020	1500
304	Mati Ullah	916298	Dec, 2020	1260
305	Barkat Ali	306543	Dec, 2020	2000
306	Javed Iqbal	848524	Dec, 2020	1260
307	Atta Ullah	704559	Dec, 2020	1260
308	Latif Ullah	306226	Dec, 2020	1300
309	M Anwar Khan	306604	Dec, 2020	1500
310	Amir Mahsood	306284	Dec, 2020	1600
311	M Iqbal	848512	Dec, 2020	1260
312	Waseem Sajad	848483	Dec, 2020	1500
313	Rafi Ullah	695384	Dec, 2020	1570
314	Sahib Ullah	570877	Dec, 2020	1600
315	Kuli Khan	305538	Dec, 2020	1100
316	Adnan Khan	443704	Dec, 2020	800
317	Sana Ullah	903061	Dec, 2020	900
318	Ashan Ullah	386098	Dec, 2020	800
319	Sherin Jan	306347	Dec, 2020	2190
320	Tila Muhammad	306367	Dec, 2020	925
321	Sajad Ullah	820492	Dec, 2020	1600
322	Bilal Khan	752526	Dec, 2020	2000
323	Hassan Ullah	372487	Dec, 2020	1000
324	Rajab Ullah	880480	Dec, 2020	1800
325	M Zaman	440856	Dec, 2020	900
326	Kamal Khan	808462	Dec, 2020	900
327	Qamar Zaman	440855	Dec, 2020	900

328	Shabir Nawaz	891824	Dec, 2020	900
329	Kalid Parvez	295442	Dec, 2020	1200
330	M Ghulam	295881	Dec, 2020	1000
331	Gohar	297359	Dec, 2020	1250
332	Noor Ali	295443	Dec, 2020	1310
333	M Rafiq	296832	Dec, 2020	1260
334	M Aslam	380148	Dec, 2020	900
335	M Salman	745005	Dec, 2020	1050
336	Adam Khan	297370	Dec, 2020	1260
337	Ayaz Khan	294812	Dec, 2020	1290
338	Zubair Khan	805719	Dec, 2020	900
339	Noman	712828	Dec, 2020	900
340	Qudrat	875267	Dec, 2020	800
341	Shah ALam	354394	Dec, 2020	800
342	M Farooq	385755	Dec, 2020	900
343	Farid Ullah	894705	Dec, 2020	900
344	Zahid Ullah	306413	Dec, 2020	1100
345	Ambrin Bibi	709746	Dec, 2020	800
346	Abdul Manan	400861	Dec, 2020	900
347	M Iqbal	400566	Dec, 2020	900
348	Inayat Rehman	400564	Dec, 2020	800
349	Barkat Ullah	824232	Dec, 2020	900
350	Hussain Bibi	401076	Dec, 2020	900
351	Minas Ullah	484551	Dec, 2020	900
352	Bibi Sharifa	231845	Dec, 2020	700
353	Kifayat Ullah	231937	Dec, 2020	900
354	M Humaun	313037	Dec, 2020	800
355	Ghulam MohiUd Din	902881	Dec, 2020	1500
356	Ikram Ullah	721660	Dec, 2020	900
357	Habib Ullah	306675	Dec, 2020	900
358	Sawar Khan	508259	Dec, 2020	800
359	Shumal Khan	695392	Dec, 2020	800
360	Zahid Khan	415492	Dec, 2020	900
361	Adnan Khan	884665	Dec, 2020	700
362	Shahid Nawaz	509738	Dec, 2020	700
363	Dr. Hamaun	941632	Feb, 2021	15490
364	Dr. Waqas Ahmad	941633	Feb, 2021	10326

365	Dr. Jibran	941627	Feb, 2021	5165
366	Dr. M Waqas	941630	Feb, 2021	10326
367	Dr. ZahirKundi	757654	Feb, 2021	11222
368	Dr. Bilal	941644	Feb, 2021	10326
369	Khalida Bibi	400562	Feb, 2021	1770
370	Nargis Jahan	306033	Feb, 2021	1845
371	Rifat Dawod	306049	Feb, 2021	2000
372	Naseem Akhtar	306354	Feb, 2021	2240
373	ZaibUINisa	306087	Feb, 2021	2710
374	M Ishaq	306491	Feb, 2021	1800
375	M Aslam	306540	Feb, 2021	1800
376	Latif Ullah	306226	Feb, 2021	1500
377	Aurangzeb	572362	Feb, 2021	3000
378	M Tahir	282940	Feb, 2021	3700
379	M Anwar	306604	Feb, 2021	3500
380	M Riaz	306376	Feb, 2021	1800
381	Tayab Khan	707046	Feb, 2021	1300
382	Aziz Ullah	306615	Feb, 2021	3500
383	M Adnan	50104095	Feb, 2021	3000
384	Farman Ullah	305838	Feb, 2021	2500
385	Shahid Ullah	649292	Feb, 2021	3000
386	Aftab	306514	Feb, 2021	2300
387	Nasir Muhammad	848493	Feb, 2021	1300
388	Farid Ullah	848487	Feb, 2021	1300
389	Shah Nawaz	306370	Feb, 2021	4500
390	Tahir Khan	306133	Feb, 2021	1800
391	Wahab Khan	306311	Feb, 2021	2400
392	Javed Iqbal	293458	Feb, 2021	1900
393	M Iqbal	306304	Feb, 2021	1800
394	Fahim Jan	305924	Feb, 2021	2300
395	Waseem	848483	Feb, 2021	1300
396	Hassan Khan	New	Feb, 2021	1200
397	M Haroon	848528	Feb, 2021	1500
398	Faisal Mahsood	555053	Feb, 2021	1300
399	Karim Shah	545222	Feb, 2021	1700
400	Qaisar Abbas	711376	Feb, 2021	3200
401	Raza Khan	306668	Feb, 2021	3500

402	Yar Muhammad	305832	Feb, 2021	1900
403	Hayat Ullah	306197	Feb, 2021	1400
404	Sahib Ullah	570877	Feb, 2021	1800
405	M Riaz	306345	Feb, 2021	5000
406	Amir Hamza	446789	Feb, 2021	1500
407	Munir Khan	731849	Feb, 2021	1400
408	Latif Ullah	788621	Feb, 2021	1300
409	Irfan Ali	848472	Feb, 2021	1300
410	Abdullah Khan	306232	Feb, 2021	2000
411	Sabz Ali	306157	Feb, 2021	2000
412	Mustafa	798565	Feb, 2021	3000
413	PirInam Ullah	305836	Feb, 2021	2000
414	Inshallah	903061	Feb, 2021	800
415	Dil Jan	306459	Feb, 2021	1100
416	Adnan Khan	443704	Feb, 2021	900
417	Tila Muhammad	306367	Feb, 2021	1900
418	Tariq Aziz	392099	Feb, 2021	900
419	M Bilal	752526	Feb, 2021	1400
420	Sajid Ullah	820492	Feb, 2021	900
421	Zafran	687097	Feb, 2021	800
422	Mubeen Khan	306020	Feb, 2021	1400
423	Qadir Khan	396784	Feb, 2021	1000
424	Nawab bibi	539194	Feb, 2021	900
425	Kifayat Ullah	731937	Feb, 2021	2000
426	Humaun Khan	313037	Feb, 2021	1800
427	M Adnan	656505	Feb, 2021	900
428	Mosam Khan	306608	Feb, 2021	2200
429	Asghar Khan	580156	Feb, 2021	1000
430	Saleem Khan	341997	Feb, 2021	1000
431	Sajid Khan	495681	Feb, 2021	900
432	Ghulam MohiUd Din	902881	Feb, 2021	800
433	Habib Ullah	306675	Feb, 2021	900
434	Zarguna	306538	Feb, 2021	100
435	Itwar Bibi	440521	Feb, 2021	800
436	Sardar Khan	508259	Feb, 2021	800
437	Mumtaz Khan	306262	Feb, 2021	1200
438	Ahsan Ullah	386098	Feb, 2021	1800

439	Sherin Jan	306347	Feb, 2021	2500
440	Noor Khan	342050	Feb, 2021	1100
441	Ali Marjan	400565	Feb, 2021	1000
442	Zahid Ullah	515492	Feb, 2021	900
443	Daraki Muhammad	306227	Feb, 2021	2200
444	M Ali	305898	Feb, 2021	1300
445	Sher Nawaz	891724	Feb, 2021	900
446	Ela Ud Din	50289753	Feb, 2021	900
447	Dr. Zaheer kundi	757654	Sept, 2020	36123
448	Dr. Muhammad Tahir	941642	Nov, 2020	101180
449	Dr. Ahmad Nabi	945124	Nov, 2020	4590
450	Irfan Ullah CT	691126	May, 2021	10000
451	Dr. Anwar Kamal	440565	May, 2021	13000
452	Dr. Javed Iqbal	656525	May, 2021	5600
453	Dr. Zainuddin	291177	May, 2021	8000
454	Dr. Tahir Iqbal	949091	May, 2021	5000
455	Dr. Ishaq	558619	May, 2021	6500
456	Dr. Ghulam Muhiudin	337104	May, 2021	7500
457	Dr. Wahad MO	805741	May, 2021	5000
458	Dr. Nayab Bibi	941639	May, 2021	5500
459	Dr. Arifullah	172441	Feb, 2021	7036
460	Dr. Ghulam Muhiudin	337104	Feb, 2021	6360
461	Dr. Anwar Kamall	440565	Feb, 2021	5521
Total				1,194,271

Annexure-3
Para-2.5.2.3

Irregular payment on account of Death Compensation

S. No.	Name of Deceased	Name of Legal Heir	Paid to	Amount (Rs.)
1.	Safia Bibi	Gul Daraz	Tehsildar Lakki Marwat Rs 1,500,000 vide Cheque No. 4141739 dated 25.06.2021	3,00,000
2.	Nadi Ullah	Ikram Ullah		3,00,000
3.	Abid Ali	Muhammad Shoaib		3,00,000
4.	Muhammad Waqas	Gul Shah Jahan		3,00,000
5.	Hazrat Bibi	Amjad Khan		3,00,000
6.	Saad Ulla Khan	Atlas Khan	Tehsildar Serai	3,00,000
7.	Afnan Hameed	Hamid Ullah Khan		3,00,000

8.	Dua	Muhammad Ismail	Naurang Rs 1,800,000 vide Cheque No. 4141740 dated 25.06.2021	3,00,000
9.	Muhammad Sudais	Khatm Un Nisa		3,00,000
10.	Qauseen Nawaz	Haq Nawaz Khan		3,00,000
11.	Taqwa	Muhammd Sher Khan		3,00,000
Total				3,300,000

Annexure-4

Para-2.5.2.6

Statement showing non-supply of Medicines

S.No.	Name of Supplier	Name of Items	Name of DDO	Amount (Rs.)
1	Stallion Pharma, Lahore.	Tab: Flustal 250 mg	Cat-C Hospital, Serai Naurang	210,000
2	Getz Pharma, Karachi.	Tab: Levofloxacin 500mg Tab: Clarithromicin 500mg	Cat-C Hospital, Serai Naurang	285,000
3	Frontier Dextrose Ltd, Haripur.	Inf: Cipro 100 ml Inf: Metronidazole 100 ml	Cat-C Hospital, Serai Naurang	99,990
4	Astellas Pharma, Peshawar.	Cap: Cefixime 400 mg Dry Susp: Cefixime 100mg	Cat-C Hospital, Serai Naurang	216,130
5	Hospital Service & Sales, Karachi.	Inj: Indirab 0.5 ml	Cat-C Hospital, Serai Naurang	1,480,000
6	Fuji Film Pakistan	X-Ray Developer & Fixer Set	Cat-C Hospital, Serai Naurang	352,800
7	Fuji Film Pakistan	X- Ray Films 8x10 X- Ray Films 12x15 X-Ray Developer & Fixer Set	Cat-C Hospital, Serai Naurang	244,125
8	Fuji Film Pakistan	X-Ray Developer & Fixer Set	Cat-C Hospital, Serai Naurang	211,680
9	Fuji Film Pakistan	X- Ray Films 8x10 X- Ray Films 12x15 X-Ray Developer & Fixer Set	Cat-C Hospital, Serai Naurang	246,550
10	Cotton Craft, Lahore	Cotton Bandages 6.5 CM Crep Bandages 7.5 CM Sterile Gauze Dressing Pad	Cat-C Hospital, Serai Naurang	299,100
11	Brooks Pharma, Karachi.	Inj: Sensocain 5mg Inj: Pyrolate 0.2 mg PyodineSolutione	Cat-D Hospital, Tajori	93,454
12	Stallion Pharma, Lahore.	Cap: Flustal 250 mg	Cat-D Hospital, Tajori	105,000
13	Otsuka Pakistan, Ltd	Inj: Pan-Amine G Infusion 2.7g/l	Cat-D Hospital, Tajori	381,714
14	Hospital Service & Sales, Karachi.	Inj: Indirab 0.5 ml	Cat-D Hospital, Tajori	740,000
15	Fuji Film Pakistan	X- Ray Films 8x10 X- Ray Films 12x15	Cat-D Hospital, Tajori	299,875
16	Benson Pharma, Rawalpindi	Tab: Atenol 50 mg Tab: Famotidine 40 mg	Cat-D Hospital, Titter Khel	192,000
17	Hashir Surgical Services, Peshawar	Folye's Catheter 16 FR Folye's Catheter 18 FR Urine Bag 2000 ML	Cat-D Hospital, Titter Khel	159,200

18	Fuji Film Pakistan	X- Ray Films 10x12 X- Ray Films 12x15 X- Ray Films 8x10	Cat-D Hospital, Titter Khel	299,925
19	Fuji Film Pakistan	X- Ray Films 10x12	Cat-D Hospital, Titter Khel	88,245
20	Hospital Service & Sales, Karachi.	Inj: Indirab 0.5 ml	RHC, Gambila	370,000
21	MKB Pharma, Peshawar	Tab: Levofloxacin 250 mg	RHC, Gambila	213,710
22	Hospital Service & Sales, Karachi.	Inj: Indirab 0.5 ml	RHC, Landiwah	370,000
23	Stallion Pharma, Lahore.	Cap: Flustal 250 mg	DHO, Dispensaries	210,000
24	Fozan Pharma, Peshawar	Tab Alpofaz 0.5 mg	BHU, WalagaiShagai	332,670
25	GSK, Karachi	Tab: Septran DS Syp: Septran 5 ml/50 ml Cap: Amoxicillin 500 mg Syp: Amoxicillin 125mg/ 90 ml	DDHO TSD Bhittani	577,700
26	Asian Continental Ltd, Karachi	Tab: Metformin 500mg	DDHO TSD Bhittani	37,500
27	Benson Pharma, Rawalpindi	Tab: Atenolol 50mg Tab: Famotidine 40 mg	DDHO TSD Bhittani	74,250
28	Pfizer Pharma, Karachi	Inj: Lincomycin 600mg//2ml	DDHO TSD Bhittani	199,200
29	Hamzi Pharma, Multan	Inj: Dimenhydrinate 50mg/1ml	DDHO TSD Bhittani	68,000
30	Reckitt Benckisier, Karachi	Tab: Disprin 300mg Dettol Solution 4.80% 1000ml	DDHO TSD Bhittani	127,500
31	Arson Pharma, Lahore	Tab: Diclonfenic Sodium	DDHO TSD Bhittani	42,000
32	Stallion Pharma, Lahore	Cap: Flustal	DDHO TSD Bhittani	300,000
Total				8,927,318

Annexure-5
Para-3.5.1.1

Mis-appropriation due to non-deposit of receipts in Bank

S. No.	Name of Contract	Particulars	Bank A/C No.	Challan No.	Depositing Date	Amount (Rs.)
1	Conservancy Fees	M/S Hussain Khan	1764	204	8/6/2021	300,000
2	Mela Mavishi Naurang	Departmental Collection	1764	99	28/05/2021	324,900
			1764	202	4/6/2021	241,200
			1764	207	11/6/2021	231,600
			1764	211	18/06/2021	252,650
			1764	214	24/06/2021	238,600
3	water Rate	Departmental Collection	1764	309	11/6/2021	151,730
			1764	311	7/7/2021	153,690
4	Mela Mavishi S.Gambila	Departmental Collection	1764	98	28/05/2021	4,350
			1764	100	3/6/2021	4,150
			1764	208	15/06/2021	3,650
			1764	210	18/06/2021	4,130
			1764	215	28/06/2021	4,150
5	Lari Ada Sarai Naurang	Departmental Collection	1764	220	5/7/2021	383,200
6	Kot Kashmir Stand	Departmental Collection	1764	201	3/6/2021	8,100
			1764	222	9/7/2021	10,100
Total						2,316,200

Annexure-6

Para-3.5.2.2

Un-authorized payment of salaries through DDO

S.No.	Period	Amount Paid (Rs.)
1	06/2020	407,150
2	07/2020	38,683
3	07/2020	353,278
4	09/2020	85,077
5	08/2020	191,723
6	09/2020	108,433
7	06/2020	72,726
8	Payment of Honorarium	170,000
9	12/2020	229,213
10	22/03/2021	343,554
11	05/2021	296,246
12	06/2021	186,422
	Total	2,482,505

Annexure-7**Para-3.5.3.2****Statement showing non-recovery of Auction Amount**

S.No .	Name of Contract	Name of Contractor	Bid Amount (Rs.)	Collection (Rs.)	Balance amount (Rs.)
1.	Bus stop Umer Ada	ARIF Momin	280,000	56,700	223,300
2.	Raksha Fee Lakki	ARIF Momin	255,000	25500	229,500
3.	Bus stop Ghazni Khel	Sher Wahab	1,483,000	906,600	576,400
4.	Sign Board Lakki Marwat	M.Arshad	267,500	0	267,500
5.	Bus stand Lakki Marwat	Sher Wahab	3,612,500	2,268,922	1,343,578
6.	Bus stop Taja Zai	Sher Wahab	1,183,000	645,000	538,000
7.	Bus Stop Pezu	Khan Badshah	2,681,550	0	2,681,550
8.	Cattle fare Market Tajori	Sher Wahab	2,008,000	1,162,000	846,000
9.	Cattle fare Market G,khel	Sher Wahab	2,650,005	1,861,500	788,505
10.	Bus stop Malang	Sher Wahab	760,000	452,000	308,000
Total			15,180,555	7,378,222	7,802,333

Annexure-8

Para-3.5.3.

Non-credit of Income Tax into Govt. Treasury deducted from Contractors

S. No.	Name of Schemes	Detail of Bills	Income Tax Deducted (Rs.)
1	Installation of pressure pumps, pavement of street, PCC street, and construction of Drain in the area of UC Takhti Khel C/O Gaizullah ADP No. 60	Ist. R/Bill	57,868
		2 nd , R/Bill	12,518
		3 rd . R/Bill	14,185
2	Installation of pressure pumps in areaof Tehsil Sarai Naurang C/O Wasim Khan ADP-16	Ist. R/Bill	44,389
3	Installation of pressure pumps and solar system C/O Akhtar Zaman UC Marmandi Azim	Final R/Bill	28,350
4	Construction of community Centre in the area of UC Kot Kashmir C/O Naimat Ullah ADP No.65	Ist. R/Bill	589,505
		2 nd , R/Bill	73,103
		3 rd . R/Bill	22,745
5	Installation of pressure pumps in area of Tehsil Sarai Naurang C/O Akhtar Zada ADP-14	Ist. R/Bill	8,606
		2 nd , R/Bill	9,278
6	Installation of pressure pumps in the area of Tehsil Sarai Naurang C/O Wasim Khan	Ist. R/Bill	16,250
7	Purchase of sports accessories in area of TMA Sarai Naurang ADP-63	Final R/Bill	4,831
8	Purchase of sports accessories in area of TMA Sarai Naurang ADP-63	Ist. R/Bill	5,108
9	Installation of solar system in the areaa of Tehsil Sarai Naurang C/O Zaroo Jan ADP-66	Final R/Bill	34,971
10	Solarization system for water supply scheme at Baz Kala Sarai Naurang	Ist. R/Bill	95,048
11	Construction/rehabilitation of rural road from DIKhan road to Shar Khelin road UC Baist Khel	Ist. R/Bill	81,588
		2 nd , R/Bill	57,312
		Ist. R/Bill	39,099
		4 th . R/Bill	18,298
12	Installation of pressure pumps in the area of Tehsil Sarai Naurang C/O Tehsil Nazim ADP-2	Ist. R/Bill	56,429
		2 nd , R/Bill	29,472
Total			1,298,953

Annexure-9

Para-4.5.3.2

Statement showing payment of salaries & Pension through DDO

S.No.	Period	Amount (Rs.)
1	07/2020	445,607
2	08/2020	445,607
3	09/2020	574,863
4	10/2020	765,566
5	11/2020	543,356
6	12/2020	550,259
7	01/2021	550,259
8	02/2021	550,259
9	03/2021	550,259
10	04/2021	550,259
11	05/2021	550,259
12	06/2021	550,259
Total		6,626,812

Annexure-10**Para-4.5.3.4****Doubtful expenditure on installation of Pressure and Hand Pumps**

S.No.	Name of schemes	Cost (Rs.)
1	Installation of Pressure Pumps UC Tajori ADP No.328	3,060,000
2	Installation of Pressure Pumps UC Takhti Khel ADP No.360	3,600,000
3	Installation of Agriculture TubewellTajazai ADP No.316	2,100,000
4	Installation of Pressure Pumps UC Shahab Khel ADP No 403 ,365	3,329,173
5	Installation of 10 Nos Pressure Pumps in UC Dara Tang ADP NO 414	950,000
6	Installation of 10 nos Pressure Pumps in UC Takhti Khel ADP No 388	2,000,000
7	Installation of Pressure Pumps ADP No. 704-I	2,500,000
8	Installation of Pressure Pumps in UC Sheikh Quli Khan ADP No 347	2,000,000
9	Installation of Pressure Pumps in Serai naurang of Lakkimarwat ADP NO 319	1,080,000
10	Installation of Pressure Pumps in lakkimarwatadp No 741	1,750,000
11	Installation of Pressure Pumps in UC bakhmalahmedzailakkimarwatadp No 686	1,400,000
12	Installation of Pressure Pumps in lakkimarwatadp No 396	5,000,000
13	Installation of agriculture tubewell in gambillalakkimarwatadp No 451	2,500,000
14	Installation of Pressure Pumps atLakki, Village Suliman Khel, Tari Khel, Behram Khel, Wanda MirAlam-Darak, LanPahar Khel	24,700,000
Total		55,969,173

Annexure-11
Para-4.5.3.5

Statement showing detail of overpayment

S.No.	Name of Work	Payment (Rs.)
1.	Installation of Pressure Pumps in various locations of Lakki Marwat.	930,000
2.	Installation of Pressure Pump in Dara Tang ADP No.420	10,000
3.	Installation of Pressure Pump GGMS Ghazi Khel ADP No.116	40,000
4.	Installation of Pressure Pumps in UC Titar Khel ADP No.454	130,000
5.	Installation of Pressure Pumps UC Shahab Khel ADP No.403,365	100,000
6.	Installation of 10 Nos. Pressure Pumps in Dara Tang ADP No.414	30,000
7.	Installation of Pressure Pumps in Lakki Marwat ADP No. 704-I	110,000
8.	Installation of Pressure Pumps in UC Sheikh Quli Khan ADP No. 347	70,000
9.	Installation of Pressure Pumps in Lakki Marwat adp No 741	20,000
10.	Installation of Pressure Pumps in UC Bakhmal Ahmed Zai ADP No.686	60,000
11.	Installation of Pressure Pumps in Lakki Marwat ADP No. 396	210,000
Total		1,710,000