

AUDIT REPORT

AUDIT YEAR 2022 - 23

**ON THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT ORAKZAI**



AUDITOR GENERAL OF PAKISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN
THE MANAGEMENT AND USE OF PUBLIC RESOURCES

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

“ IN THE NAME OF ALLAH THE MOST BENEFICENT THE MOST MERCIFUL ”





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ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner	INTOSAI	International Organization of Supreme Audit Institutions
ADP	Annual Development Plan	KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
AD	Assistant Director	LGE & RDD	Local Government Elections & Rural Development Department
AG	Accountant General	MCH	Mother Child Health
AIP	Annual Integrated Program	MERF	Medical Emergency Resilience Foundation
AIR	Audit and Inspection Report	MFDAC	Memorandum for Departmental Accounts Committee
APPM	Accounting Policy and Procedure Manual	MRS	Market Rate System
BHUS	Basic Health Units	MS	Medical Superintendent
CD	Civil Dispensary	NER	Net Enrollment Rate
CLCP	Citizen Losses Compensation Program	OPD	Out Door Patient
CNIC	Computerized National Identity Card	PAO	Principal Accounting Officer
COSO	Committee of Sponsoring Organizations	PC-I	Planning Commission Proforma-I
CT	Certified Teacher	PDMA	Provincial Disaster Management Authority
CTR	Central Treasury Rules	PESCO	Peshawar Electricity Supply Company
DAC	Departmental Accounts Committee	PLS	Profit and Loss Saving
DAO	District Accounts Office	PST	Primary School Teacher
DC	Deputy Commissioner	PTC	Parent Teacher Council
DDO	Drawing and Disbursing Officer	RDA	Regional Directorate of Audit
DDEO	Deputy District Education Officer	RHC	Rural Health Centre
DEO	District Education Officer	SDEO	Sub Divisional Educational Officer
DG	Director General	SST	Senior Science Teacher
DHO	District Health Officer	TAC	Tehsil Accounts Committee
DMO	District Monitoring Officer	TMA	Tehsil Municipal Administration
DO	District Officer	TMO	Tehsil Municipal Officer
E&D	Efficiency and Disciplinary	TS	Technical Sanction
E&SE	Elementary & Secondary Education	VCs/NCs	Village Councils and Neighborhood Councils
EPI	Expended Polio Immunization		
FR	Frontier Region		
FP	Family Planning		
FY	Financial Year		
GER	General Education Ratio		
HPA	Health Professional Allowance		
HRA	House Rent Allowance		
IMU	Independent Monitoring Unit		



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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 require the Auditor General of Pakistan to conduct audit of the accounts of receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development Department in District Orakzai for the financial year 2021-22. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2022-23 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 Annexure-1 of the Audit Report. The audit observations listed in Annexure-1 will be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate legislative forum through the next year's Audit Report.

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

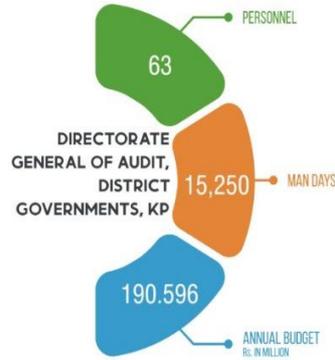
Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most cases the departments did not submit written replies till the finalization of this report. DAC meetings were not convened despite reminders.

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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 for causing it to be laid before the appropriate legislative forum.

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

SUMMARY



The Directorate General of Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Kohat on behalf of the Directorate General of Audit District Government, Khyber Pakhtunkhwa carried out the audit of Local Government of 05 districts namely: Kohat, Karak, Hangu, Orakzai and Kurram.

This Directorate General of Audit has a human resource of 63 officers and staff with a total of 15,250 man-days. The annual budget amounting to Rs. 190,596 million was allocated to the office during FY 2022-23. The office is mandated to conduct regularity audit, financial attest audit, performance audit and special studies.

Local Governments of District Orakzai consist of three tiers which perform their operations under the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. 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

The Local Government has the following three Tiers:

- I. District Government
- II. Tehsil Municipal Administration
- III. Village and Neighborhood Councils.

The District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge (Administrator) of 08 devolved departments including AD Local Government Election and Rural Development Department (AD LGE&RDD). Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer (Administrator) for each administration. There are two Tehsil Municipal Administrations in district Orakzai. The Village and Neighborhood Councils have AD LGE & RDD as Principal Accounting Officer. There are 46 VCs/NCs in district Orakzai.

A. SCOPE OF AUDIT

This office is mandated to conduct audit of 54 formations working under 04 PAOs. Total expenditure and receipts of these formations was Rs. 2535.714 million and Rs.13.593million respectively for the financial year 2021-22.

Audit coverage relating to expenditure for the current audit year comprises 07 formations of 04 PAOs having a total expenditure of Rs. 920.674million for the financial year 2021-22. In terms of percentage, the audit coverage for expenditure is 36.308 %of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 02 formations i.e. two TMAs in District Orakzai of 02 PAOs having a total receipt of Rs. 13.593 million for the financial year 2021-22. In terms of percentage, the audit coverage for receipt is 100% of auditable receipt.

This report also includes audit observations resulting from the audit of: Expenditure of Rs 288.889 million for the F.Y 2020 -21 pertaining to 04 formations of 01 PAO.

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 89.168 million was pointed out in this report. No recovery was affected till finalization of this report.



AUDIT RECOVERIES

RS. 89.168 MILLION
Recovery pointed out by the Audit

RS. NIL
Recovery verified by the Audit

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

As a result of the audit, control environments of audited entities have been effectively strengthened by facilitating Local Government's offices in risk mitigation and improving the effectiveness and efficiency of their business processes:

- i. A recovery of Rs 89.168 million was pointed out.
- ii. Un-authorized payments through DDOs were reduced.
- iii. Some offices converted their bank accounts from current to Profit & Loss Sharing (PLS) mode and
- iv. Bank profit deposited into government treasury.

E. COMMENTS ON INTERNAL CONTROLS

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

Comments on five components of internal control are given below:

- The organizational structure followed in the local Government Offices was according to the LGA 2019.
- No activity i.e. risks identification, risk evaluation and appropriate responses were carried out in the local government.
- Accounts were not submitted by TMAs concerned to the AG. No review was carried out of the performances.
- TMAs did not follow the accounting procedure given in the APPM.
- No system of monitoring was found to track the progress of District Government towards its objectives.
- No internal Auditor was appointed. Annual Review of internal control was also not carried out.



B.Key Audit Findings of the Report .

- | | |
|---|--|
| <p>01 Non Compilation/consolidation Of Accounts Of Local Governments- Rs 40.754million.</p> | <p>Recommendation:</p> <ul style="list-style-type: none">• TMAs accounts need to be consolidated at DAO level.• Cheques are required to be issued to the suppliers/ vendors instead of DDOs as per APPM• Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.• Recoveries on account of overpayment of various allowances need to be made by the departments.• Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of this kind reported in this audit report are pre-empted and fair value for money is obtained from public spending• Bank profit need to be deposited into Government Treasury under proper heads of accounts and.• The DAC meetings should be held more frequently. |
| <p>02 Unauthorized cheques payments to DDOs instead of vendors Rs 120.540 million.</p> | |
| <p>03 HR related irregularities were noticed in 14cases amounting to Rs 246.73million.</p> | |
| <p>04 Procurement related irregularities were notice in 08 cases amounting to Rs 488.132million.</p> | |
| <p>05 Management of Accounts with commercial bank related Irregularities were noticed in 09 cases amounting to Rs. 137.958 Million .</p> | |
| <p>06 Value for money and service delivery issues were noticed in 05Cases amounting to Rs. 25.361 Million⁷.</p> | |
| <p>07 Other including cases of negligence were noticed in seventeen cases amounting to Rs. 902.71 Million⁸.</p> | |





CHAPTER-01

PUBLIC FINANCIAL MANAGEMENT



CHAPTER-1

Public Financial Management

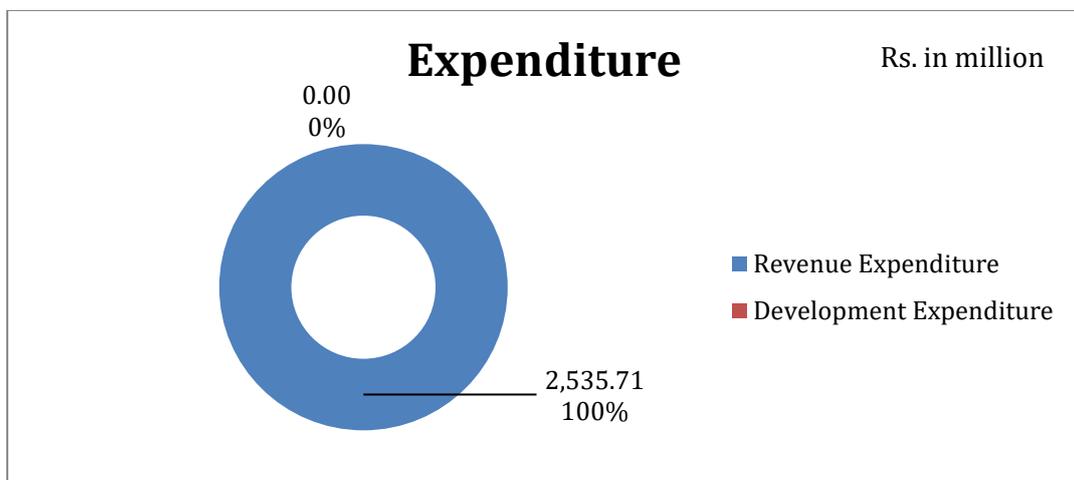
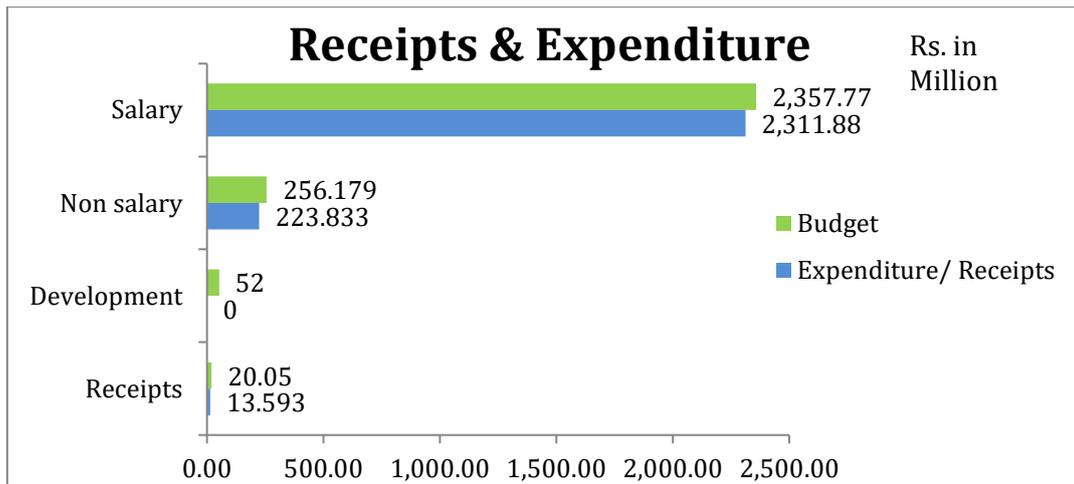
1.1 Sectoral Analysis

In compliance to the Notification of Local Government, Election & Rural Development Department issued on 4th September, 2019, councils of all tiers stood dissolved on the culmination of their respective tenures on 29th August, 2019. The same Notification authorized Deputy Commissioners, Tehsils/ Towns Municipal Officers and Assistant Directors, LG&RDD to perform functions of respective Nazimeens as envisaged under the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, till the installation of newly elected Local Governments. In the light of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 District Orakzai as headed by Deputy Commissioners who is principal accounting officer of the budget grant allocated to the 08 offices devolved at District level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is its principal accounting officer. Moreover, Assistant Director LGE&RDD is a principal accounting officer for Village/ Neighborhood Councils.

In District Orakzai, funds amounting to Rs.2,665.947million were allocated to 54 formations working under 04 PAOs. Out of which, expenditure of Rs.2,535.714 million was made resulting into saving of Rs.78.236 million. Audit coverage relating to expenditure for the current audit year comprises 07formations of 04 PAOs having a total expenditure of Rs.920.674million for the financial year 2021-22. In terms of percentage, the audit coverage for expenditure is 36.308% of auditable expenditure. Similarly audit coverage for receipts is 100%.

(Rs. in million)

District Orakzai					
2021-22	Budget	Expenditure/ Receipts	Excess/ (Saving)	Expenditure Audited	%age
Salary	2,357.768	2,311.881	45.89	920.67	36.31
Non salary	256.179	223.833	32.346		
Development	52.00	0			
Total	2,665.947	2,535.714	78.236	920.67	36.31
Receipts	20.05	13.593	6.457	6.457	100



According to Section 36(3) of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Orakzai did not reflect Rs. 40.754 million into the consolidated financial statement of Local Government, Orakzai, which resulted into qualified opinion on the accounts of Local Government Orakzai.

District Government, Orakzai was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. The District Government could not establish & maintain Public Fund account as required

under section 30 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Orakzai as required under section 34 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. The receipts collected as taxes/fees/rents under section 42 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Orakzai 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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 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 Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019.

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Funds to the tune of Rs 1,682.151 million were provided to elementary & secondary education headed by District Officer. Expenditure of Rs 1,682.102 million was incurred, out of which expenditure of Rs 34.693 million was audited, thus 34% of expenditure was audited.

Statistics show that there are 455 Primary, 82 middle, 37 high and 05 higher secondary schools which also includes 01 model school in District Orakzai. The estimated Teacher Student Ratio is 1:40 at primary, 1:40 at middle, 1:40 at secondary and 1:40 at the level of higher secondary schools. District Orakzai literacy rate is 61% for male and 16% for female the Gross Enrollment Rate (GER) is 30%, and the Net Enrollment Rate (NER) is 30% at the primary level. On budgetary front, District Education office, Orakzai succeeded in spending 50.00% of District ADP and 100 % of non-salary budgets.

District Education Offices in Orakzai were given target of enrolment of 45,000 children for the year 2021-22 against which 36516 kids were enrolled. Annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 91% & 79% respectively. Furthermore, 74% schools in district Orakzai were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were only 31.77% against the assigned targets.

Health

Health is another important sector of District Orakzai, devolved at district level. Funds to the tune of Rs 571.027 million were provided to health department headed by District Officer Health. Expenditure of Rs 570.910 million was incurred. Health department Orakzai consist of 71 health facilities spread across the district, among which 08 are urban while the rest are rural based. Their further break-up is 27 BHUs, 30 CDs, 0 MCHs, 4 type Ds and 01 RHC with the total catchment area population of approximately 254,638 as per survey carried out by Health department in 2016-17.

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. Health 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, 3327 babies were born with 327 and 3000 in primary and secondary health facilities respectively. Out of them, no infant maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 182844 lab tests, 30591 X-rays/ 21262ultrasounds and 2475ECGs were done in primary and secondary health facilities in district Orakzai. Figures of immunization from EPI register were also both very impressive as 3807 pregnant women received TT-2 vaccines, 6649 kids under 12 months received full immunization, 6939 children under 12 months received 1st measles vaccines and 11730 kids under 12 received 3rd pentavalent vaccine. 1200 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

Funds to the tune of Rs 2.732 million were allocated to Social Welfare and Women Empowerment sector in district Orakzai, against which expenditure of Rs 2.732 million was made. 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. 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. The District Officer Social Welfare Orakzai did not provided the following activities with respect to Panagah for orphan children, Women Crises Centre for safeguarding the destitute women, Darul Kafala for the beggars in the district, Drug Addict Centre for the rehabilitation of the drugs addicted peoples, Special Education Schools for Deaf & Dum children, Shelter home, Welfare Home and Daarul Amaan.

Municipal Services

Town Municipal Administrations upper and lower Orakzai was newly established with grant of 145.287 million in the year 2021-22. Town Municipal Administration did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019. Similarly, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of the Khyber Pakhtunkhwa

Local Government (Amendment) Act, 2019. 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, Orakzai 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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, 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 Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019.

1.2 AUDIT PARAS (Financial Attest Audit)

1.2.1 Non-Compilation/Consolidation of Accounts of Local Governments- Rs 40.754 million

According to section 36(3) of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, 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.

District Accounts Office, Orakzai for the financial year 2021-22 did not compile/consolidate the accounts of expenditure of Rs 40.754million out of Government and local resources of the Local Government i.e. TMAs for the financial year 2021-22 as required under section-36(3) of the Local Government Act, 2019.

The lapse occurred due to non-observance of LGA amendment Act 2019 which resulted into non-consolidation of accounts.

When pointed out in September 2022 management stated that the matter will be investigated and action will be taken accordingly. However, no progress was shown till finalization of this report.

Due to non-consolidation of accounts of TMAs, the financial statements of local government remained incomplete which led to qualification of audit opinion. The similar observation was also pointed out during the financial years 2019-20 and 2020-21 Rs 12.702 million and Rs 14.644 million respectively however no corrective measure were taken.

As per decision of DAC meeting held in September 2022, Para stands till compilation of accounts as per rules.

Audit recommends compilation of accounts.

1.2.2 Unauthorized cheques payments to DDOs instead of vendors – Rs.120.547 million

According to Para 2.3.2.8 of the directions 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/ vendor concerned) instead of payment through DDOs. Furthermore, Finance Department Letter No: BO(W&M)/6-5/2019-20 dated 19/02/2020, provides that in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

District Accounts Officer Orakzai, paid Rs120.547 million to various DDOs instead of issuance crossed cheques to Vendors/Payees Accounts.

The lapse occurred due to non-observance of government direction, which resulted in unauthorized payments to DDOs.

When pointed out in September 2022 management stated that the matter will be investigated and action will be taken accordingly. However, no progress was shown till finalization of this report.

As per decision of DAC meeting held in September 2022, Para stands till corrective measurements.

The matter should be investigated and regularized by insuring payment to the supplier/vendor instead of DDO as per APPM.



CHAPTER-02

DISTRICT GOVERNMENT



CHAPTER-2

District Governments

2.1 Introduction

A. the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Education, Health, Agriculture, Fisheries, Population Welfare, AD LGE& RDD, Sports, Live Stock & Dairy Development, Cooperation and Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 the authority and responsibilities of the District Government have been given as under:

- i. 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.
- ii. 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.
- iii. The district Government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

Audit Profile of the District Government Orakzai

(Rs in million)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2021-22	Revenue / Receipts audited FY 2021-22
1	Formations	08	4	885.832	Nil
Total		08	4	885.832	Nil

B. Comments on Budget and Accounts (Variance Analysis)

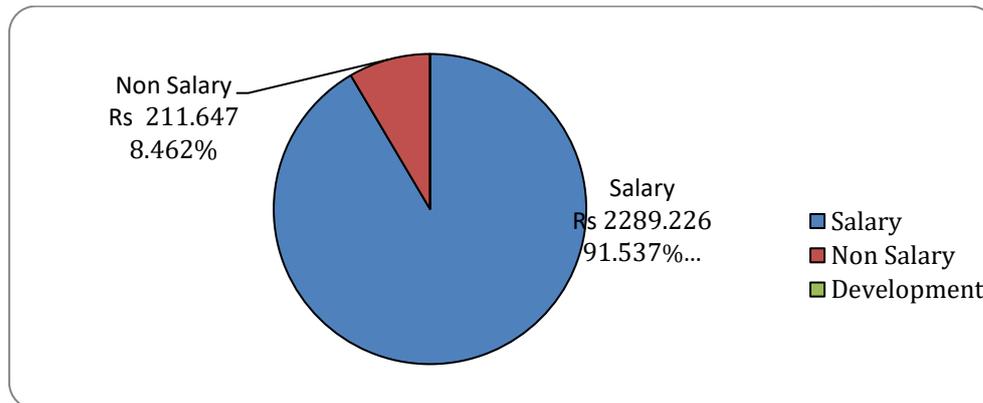
(Rs in Millions)

District Government Orakzai				
2021-22	Budget	Actual Expenditure	(Saving)/Excess	%age
Salary	2287.368	2289.226	-1.858	-0.0812
Non-Salary	214.102	211.647	2.455	1.1466
Developmental	0	0	0	0.0000
Total	2501.470	2500.873	0.597	0.0239
Receipts	0	0	1.194	0

The savings of Rs 1.194 million indicates inefficiency in the capacity of Local Government Departments to utilize the amount allocated.

EXPENDITURE 2021-22

(Rs in million)



The savings of Rs.1.194 million indicates weakness in the capacity of District Government Departments to utilize the allocated budget. Furthermore, the salary component was 91.537% whereas; non-salary component and expenditure was only 8.462% of total expenditure. No development expenditure incurred by the District Government was due to insufficient release and lack of interest of the Provincial Government towards development at District level. As a result, no development activity, job opportunities were adequately provided to the larger population. Business operations were not increased and ultimately standard of living of the people was not improved and role of the District Government

could not be seen in the development functions as required under Rules of Business 2015.

2.2 Classified summary of Audit observations

Audit observations amounting to Rs1, 148.83 million were raised as a result of this audit. This amount also included recoverable of Rs 51.338 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

Classified summary of audit observations

(Rs in million)

Sr. No.	Classification	Amount
1	Irregularities	-
A	HR/Employees related irregularities	242.076
B	Procurement related irregularities	210.77
C	Management of Accounts with commercial bank	111.248
2	Value for money and service delivery issues	25.361
3	Others, including cases of accidents, negligence etc.	559.377
Total		1,148.832

2.3 Comments on the status of compliance with Zilla Accounts Committee directives

It is the first audit of District Audit. Hence audit reports pertaining to previous years do not exist.

Sr. No.	Audit Year	DAC meeting
1.	2020-21	Convened
2.	2021-22	Convened

2.4 AUDIT PARAS

2.4.1 Irregularities

A. HR/Employees related irregularities.

2.4.1.1 Irregular expenditure on account of pay and allowances-Rs.127.324 million

According to Para 10 (i) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

MS Type-C Hospital Mishti Mela-MERF paid an amount of Rs 127,324,488 under head pay & allowances during FY 2020-21. The expenditure was held irregular as the Government pay scales were not adopted nor any uniform pay structure was framed to fix pay and allowances of officers / officials hired by the management of the hospital / MERF.

The lapse occurred due to due to non-observance, of government rules which resulted irregular expenditure. The same observation was also pointed out during the financial years 2019-20 amounting to Rs 127,324,000 However no corrective measure were taken.

When pointed in April 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record. No reply was submitted till finalization of this report.

PAO was requested to convene DAC meeting in May 2022, which could not be convened till finalization of this report.

Audit recommends initiating facts finding inquiry to probe into the matter for fixing responsibility on the person(s) at fault.

AIR Para No. 06 (2020-21 Special Audit)

2.4.1.2 Irregular and irrational transfer of funds under hiring of AIP teachers through PTC Rs. 62.775 million

According to Directorate of Elementary & Secondary Education Khyber Pakhtunkhwa letter No. DD(PSD)/AIP/1-17/All NMDs/2020-21/Provision of Teachers, dated 05.02.2021, stipulates that “Through PTCs under their functions No. 24, PTC can appoint teachers against vacant posts on temporary basis. To provide teaching staff in the schools (Primary, Middle, High and Higher Secondary) where the schools are overcrowded @ 1:40 ratio in Primary Schools and @ 1.5 Teachers per section in Secondary Schools may be hired. Before transfer of required funds for hiring of the required teachers to the PTC Accounts, School Improvement Plane for each school shall be developed, and then according to the need of funds for hiring of teachers may be released to the PTC accounts to improve the teaching & learning process”.

According to serial No. 1 read with Serial No. 3, 4 & 9 of the Policy for Engagement of Teachers through PTCs circulated vide Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department letter No. SO(Imp II)/R&I/PTC-2021-22, dated 14.01.2022, “Temporary teachers are to be engaged by PTCs of respective schools on need basis for academic calendar as per Rule 24 of PTC Guidelines. The interested candidates shall register themselves in the online ‘Talent Pool Portal’ on E&SED website. DEOs shall update the SANCTIONED Teaching posts in respective schools and update their present postings in HRMIS to identify vacant positions by the system. The system will automatically display the candidates applied for vacant posts in selected schools. Before hiring of teachers, the DEOs will be required to *rationalize* all existing Government teachers in schools as per notified staffing norms and *update* postings in HRMIS”.

District Education Officer, Orakzai transferred an amount of Rs 62,775,000 to PTC accounts of various schools on account of hiring of 265 male/female teachers (195 in Primary and 70 in Middle schools) under AIP/ ADP No. 448/195116 during Fiscal Year 2021-22. The same observation was also pointed out during the financial years 2019-20 and 2020-21 Rs 7,850,000 and Rs 163,940,000 respectively however no corrective measure were taken.

The following irregularities were noticed;

1. School Improvement Plane for each school was not developed, to identify the need of funds for hiring of teachers in various schools to improve the teaching & learning process;
2. There is a large number of regular teachers posted in 106 schools with zero enrollment. These teachers require rationalization as they are drawing pay and allowances without provision of services. Before hiring of teachers, the DEOs did not *rationalize* the existing Government teachers in schools as per notified staffing norms and the postings were not updated in HRMIS;
3. The teacher/ students ratio of 1;40 in primary schools and 1.5 teachers per section in Secondary Schools was not considered while transfer of funds;
4. No need assessment was carried out and funds were transferred to PTC accounts of respective schools not on need basis;
5. No proof of the registration of candidates in the online 'Talent Pool Portal' on E&SED website was found on record of local office. Further DEOs did not update the SANCTIONED Teaching posts in respective schools and not update their present postings in HRMIS to identify vacant positions by the system so that the candidates applied for vacant posts in selected schools; and
6. No documents of the appointment/ hiring of teachers were shown to audit to authenticate whether the selection of teachers was made according to the laid down criteria or not.

The lapse occurred due to non-observance of government instructions, which resulted into irregular/ irrational transfer of funds to PTC accounts without need assessment.

When pointed out in August 2022, the management stated that one of the core objectives of the project was to functionalize the newly established and newly upgraded schools. The reply was not tenable as no proof in support of the reply was provided.

DAC meeting held on 14.9.2022 directed to initiate inquiry to investigate whether the transfer of funds made according to the policy guidelines.

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

AIR Para No. 06 (2021-22)

2.4.1.3 Non Recovery of Pay & Allowances from unauthorized habitual absent non-teaching staff -Rs 12.521 million

According to minutes of DSC meeting of May 2022 and District Monitoring Officer of District Orakzai letter No 168/DMO/ Orakzai dated 24/06/2022 it was decided to take strict action against the 52 habitual absent Male/ Female staff by issuing show cause notices to them followed by disciplinary proceedings under E&D Rules”.

District Education Officer Orakzai did not deduct a sum of Rs 12,521,520 on account of Pay & Allowances of absent period from 52 male/ female non-teaching staff during the year 2021-22. Besides the above neither show cause notices were issued nor any disciplinary action taken as required detail given at Annexure-02

The lapse occurred due non-observance of government instructions, which resulted in loss to Government.

When pointed out in August 2022, management stated that deductions from all teaching staff as per EMA and concerned ASDEOs report are made and will be produced upon need, please. The reply was not tenable as evidence of the recovery made was not produced to audit.

DAC meeting held on 14.9.2022 directed to produce the recovery record. However, no progress was intimated till finalization of this report.

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

AIR Para No. 11 (2021-22)

2.4.1.4 Loss to Government due to excess hiring of teachers under AIP -Rs 12.150 million

According to second paragraph read with second last paragraph of the Directorate of Elementary & Secondary Education Khyber Pakhtunkhwa letter No. DD(PSD)/AIP/1-17/All NMDs/2020-21/Provision of Teachers, dated 05.02.2021, “Through PTCs under their functions No. 24, PTC can appoint

teachers against vacant posts on temporary basis. Before transfer of required funds for hiring of the required teachers to the PTC Accounts, School Improvement Plane for each school shall be developed, then according to the need of funds for hiring of teachers may be released to the PTC accounts to improve the teaching & learning process”.

Para 4.14.2.1 of APPM DAO shall use establishment register as a control device which shall maintain detail of sanctioned posts within each unit of establishment. This includes records of both permanent and temporary posts, and filled and unfilled posts. This register shall be used for budgeting and managing the strength of particular unit of establishment.

Office of the District Education Officer, Orakzai transferred an amount of Rs 12,150,000 in excess than required for hiring of teachers to various schools under AIP/ADP No. 448/195116 during financial year 2021-22. While comparing the vacant posts, enrollment and amount transferred to various schools for hiring of teachers, it was noticed that fund for 76 teachers was transferred against 18 vacant posts in various male/ female primary and middle schools. Furthermore, enough regular teaching staff was available in these schools against the enrollment. Detail given at Annexure-03

The lapse occurred due to non-observance of government instructions, which resulted in loss to government.

When pointed out in August 2022, management stated that one of the core objectives of the project was to functionalize the newly established and newly upgraded schools. The reply was not tenable as no proof in support of the reply was provided.

DAC meeting held on 14.9.2022 directed to initiate inquiry to investigate whether the transfer of funds made according to the policy guidelines or not and recover the excess transfer of funds.

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

AIR Para No. 12 (2021-22)

2.4.1.5 Unauthorized Re-appropriation from salary to non-salary component-Rs 7.165 million

According to Para-12 of sr. no. 7 of Government of NWFP Delegation of Power and Power of Re-appropriation Rules 2001, “no re-appropriation will be made to or from the primary units of appropriation pay of officers, pay of establishment, regular allowances/other allowances, medicines and dietary charges, telephone, electricity, gas, water charges and taxes”.

MS Type-C Hospital Mishti Mela-MERF received an allocation of Rs 132,724,404 under head Human resource cost, however an amount of Rs 125,559,107 was shown spent while the remaining amount of Rs 7,165,297 was re-appropriated/ spent under operational/ non-salary components instead of surrendering the same to Provincial Government.

The lapse occurred due non-observance of government rules, which resulted unauthorized re-appropriation of funds.

When pointed in April 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record.

PAO was requested to convene DAC meeting in May 2022, which could not be convened till finalization of this report. However, department did not furnish reply till finalization of this report.

Audit recommends initiating facts finding inquiry to probe into the matter for fixing responsibility on the person(s) at fault.

AIR Para No. 11 (2020-21 Special Audit)

2.4.1.6 Non Recovery of Pay & Allowances from unauthorized habitual absent teaching staff -Rs 6.215 million

According to minutes of DSC meeting of May 2022 and District Monitoring Officer of Distract Orakzai letter No 168/DMO/ Orakzai dated 24/06/2022 it was decided to take strict action against the 12 habitual absent Male/ Female staff by issuing show cause notices to them followed by disciplinary proceedings under E&D Rules”.

According to Para 8 and 26 of GFR Vol-I, each Administrative Department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Office of the District Education Officer Orakzai overpaid Rs 6,214,934 on account of Pay & Allowances of teaching staff who were absent during 2021-22. Besides the above, neither show cause notices were issued nor any disciplinary action taken as required detail given at Annexure-04.

The lapse occurred due to non-observance of government instructions, which resulted in loss to Government.

When pointed out in August 2022, management stated that deductions from all teaching staff as per EMA and concerned ASDEOs report are made and will be produced. The reply was not tenable as evidence of the recovery made was not produced to audit.

DAC meeting held on 14.9.2022 directed to produce the recovery record. However, no progress was intimated till finalization of this report.

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

AIR Para No. 10 (2021-22)

2.4.1.7 Loss to Government due to Double drawl of Pay & allowance – Rs 5.751 million

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

District Health Officer, Orakzai paid a sum of Rs 5,751,331 on account of pay and allowances of 3 Nos Doctors who were also paid salaries from MS type-D Hospital Meshti Mela MERF during FY 2021-22. Audit observed that drawl of pay and allowance from DHO office resulted into overpayment and needs to be recovered and deposited into Government treasury. Detail is given below;

S#	Name	Pers No	Pay from DHO Orakzai	Pay from MERF	Period	Excess pay Rs
1	Dr. Arif Mehmood Khan	00590341	175,967x7=1,231,771	360,000x12=4,320,000	2021-22	1,231,771
2	Dr Mohammad Kashif Kamran	00898658	191,779x12=2,301,348	360,000x12=4,320,000	2021-22	2,301,348
3	Dr.M. Usman	50314983	184,851x12=2,218,212	360,000x12=4,320,000	2021-22	2,218,212
Total double drawl of pay and allowances						5,751,331

Double payment of pay and allowance occurred due to non-observance of government rules, which resulted in loss to Government.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that Para stands till clarification from Director General Health and Finance Department Khyber Pakhtunkhwa

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

AIR Para No. 24(2021-22)

2.4.1.8 Unauthorized payment on account of Unattractive Area Allowance-Rs 2.844 million

According to government of Pakistan Finance Division letter No. 27 (1)R-5/2012 dated 01.07.2016, "Unattractive Area Allowance was admissible only to District Chitral, Dir, Kohistan, Swat, merged areas of Hazara, Malakand Agency.

District Director Livestock and Dairy Development, Orakzai drew and paid Rs 2,844,000 to the sub-ordinate staff under object head A01233-U.A.A (Unattractive Area Allowance) during Financial Year 2020-21 which was not admissible to them as per the above criteria. Details are given at annexure-05.

The lapse occurred due to non-observance of government instructions, which resulted into unauthorized payment and loss to the Government.

When pointed in January 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record. However, department did not furnish reply till finalization of this report.

PAO was requested to convene DAC meeting in March, 2022 followed by a reminder in April, 2022, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 04 (2020-21 Lean Period)

2.4.1.9 Unauthorized payment on account of Unattractive Area Allowance-Rs 1.566 million

According to government of Pakistan Finance Division letter No. 27 (1)R-5/2012 dated 01.07.2016, "Unattractive Area Allowance was admissible only to District Chitral, Dir, Kohistan, Swat, merged areas of Hazara, Malakand Agency.

Rule-12(1) of Rules of Business provides that. No Division shall, without previous consultation with the Finance Division, authorize the issue of any orders, other than orders in pursuance of any general or special delegation made by the Finance Division, which will affect directly or indirectly the finances of the Federation.

District Director Agriculture, Orakzai drew and paid Rs 1,566,006 to the sub-ordinate staff under object head A01233-U.A.A (Unattractive Area Allowance) during Financial Year 2020-21 which was not admissible to them as per the above criteria. Details are given at annexure-06.

The lapse occurred due to non-observance of government instructions, which resulted in loss to the Government.

When pointed in January 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record.

PAO was requested to convene DAC meeting in March, 2022 followed by a reminder in April, 2022, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 04 (2020-21 Lean Period)

2.4.1.10 Excess drawls of Health Professional Allowance-Rs 1.524 million

Finance department regulation wing notification No.FD (SOSR-II)2-5/2021/HPA dated 12.07.2021 and Government of Khyber Pakhtunkhwa Health Department notification No. SOB-I/HD/5-7/Allowances/2020-21/Vol-VII, dated 04.11.2021, prescribe the rates of health professional allowance for MOs and Health Managers.

District Health Officer, Orakzai overpaid Health Professional Allowance amounting to Rs 1,524,000 during the F.Y 2021-22 in excess beyond their admissibility to the following doctors who were deputed in the Office of DHO Orakzai located within the vicinity of District Hangu. Excess drawls of HPA resulted into loss to the government and needs recovery detail given at Annexure-07.

The lapse occurred due to non-observance of government instructions, which resulted into excess drawl of the allowances.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

In DAC meeting held on 17-11-2022 the department was directed to recover the amount from the concerned doctors and deposited the same into government treasury.

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

AIR Para No. 02(2021-22)

2.4.1.11 Unauthorized payment on account of Unattractive Area Allowance-Rs 1.166 million

According to government of Pakistan Finance Division letter No. 27 (1)R-5/2012 dated 01.07.2016, "Unattractive Area Allowance was admissible only to District Chitral, Dir, Kohistan, Swat, merged areas of Hazara, Malakand Agency.

Deputy Commissioner, Orakzai paid Rs 1,166,079 to the sub-ordinate staff Unattractive Area Allowance during the financial year 2021-22 which was not admissible to them as per the above-mentioned rules/criteria.

The lapse occurred due to non-observance of government instructions, which resulted in loss to the Government.

When pointed out in July 2022, the management stated that UAA paid to the staff for the obvious reason that they are also performing duties at sub division HQs Ghiljo, Kalaya and in other places of the District Orakzai while, the officers are visiting developmental scheme, Jirga of tribes as well as maintenance Law & Order situation in the District Orakzai. Reply was not tenable as UAA was not allowed to employees of the office of the DC Orakzai based in District Hangu.

DAC meeting held on 14.9.2022 directed that clarification may be obtained from Finance department regarding UAA and decision may be made accordingly. However, no progress was intimated till finalization of this report.

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

AIR Para No. 9 (2021-22)

2.4.1.12 Overpayment of Pay & Allowances during absent period - Rs.1.075 million

According to Para 96 of GFR Vol-I, money should not be spent hastily or in ill-considered manner just because it is available or that the lapse of a grant could be avoided.

According to Rule 295 of CTR, every Government officer shall exercise the same vigilance in respect of petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money.

District Health Officer, Orakzai during FY 2021-22 failed to deduct a sum of Rs 1,075,000 on account of Pay & Allowances of absent period from the below mentioned staff, which was supposed to be deducted and be deposited into Government treasury. Detail is given in Annexure-08.

The lapse occurred due to non-observance of government rules, which resulted in overpayment of pay & allowances.

When pointed out in August 2022, management stated that after consulting the record deductions will be made accordingly and will be shown to Audit.

DAC meeting held on 17.11.2022 directed that Para stands for recovery of pay and allowances during absent period from the concerned staff.

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

AIR Para No. 23(2021-22)

B. Procurement related irregularities

2.4.1.13 unauthentic expenditure on purchase of agriculture inputs – Rs 56.124 million

According to Clause-9 (2) of the Khyber Pakhtunkhwa, District and City District Government, Budget Rules 2016, the function of Drawing and Disbursing Officer are the maintenance of relevant records both accounting and operational upto date and in an orderly manner.

District Director Agriculture, Orakzai incurred expenditure of Rs 56,124,756 on account of purchase of different agriculture inputs for use of demonstration plots etc during Financial Year 2020-21. Audit observed the following irregularities;

- i. No agreement for demonstration plots with farmers was signed by the department;
3Identity of the farmer could not be verified as NICs of the farmers were not available.
- ii. Acknowledgement / recipient signature in token of having received the seeds, fertilizers etc by the farmer was not found on record.
- iii. Disbursement of seeds, fertilizer etc were not confirmed as acknowledgment of the end user was not available on record
- iv. Report from the Technical / Inspection Committee of the local office about quality and quantity as mentioned by the supplier in Bill of Quantity, was not found on the record
- v. The local authority failed to produce complete/ detail list of demonstration plots in the district.

- vi. Whereabouts of the outputs from the demonstration plots was also not produced to audit.

The lapse occurred due non-observance of government rules, which resulted in unauthentic expenditure.

When pointed in January 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record.

PAO was requested to convene DAC meeting in March, 2022 followed by a reminder in April, 2022, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 03 (2020-21 Lean Period)

2.4.1.14 Irregular Expenditure on Purchase of medicine-Rs 49.537 million

According to condition No. 8.18.1 and 8.18.2 of the agreement signed with MERF, the third party shall be responsible for the transparent procurement of essential drugs (including MCC medicine list) and supplies, of satisfactory quality from reputable suppliers. The third party may give priority to follow the MCC list for price of medicines, however, due to unavoidable reasons, non-supply by MCC listed Companies or in cases where the rates are not available in the said MCC list, then the procurement in such cases shall be the responsibility of the third party. According to Directorate General Health Services, Government of Khyber Pakhtunkhwa letter no. 2655-2754/DDC/DGHS/KP dated 06.10.2020 and No. 2664-137/MCC/DGHS, dated 29.03.2021 “in consultation with the end users, Purchasing Entities shall submit mandatory quarterly reports regarding the clinical efficacy”. According to condition No. 8.18.5 of the agreement signed with MERF, the third party shall be responsible for the availability of essential medicines and shall inform and facilitate the official concerned for getting the medicines tested through Public Drugs Testing Laboratory to assess the quality of drugs.

MS Type-C Hospital Meshti Mela and MS Tehsil Head Quarter Hospital Ghiljo Orakzai incurred an expenditure of Rs 49,537,678 on account of purchase of medicines and drugs by the during the F.Y2021-22 detail given below. The same observation was also pointed out during the financial years 2019-20 of an amounting to Rs 49,537,000 respectively however no corrective measure were taken.

S.No	Health Facility	Head of Expenditure	Period	Budgetary Allocation	Expenditure
1	Type-D Hospital Misthi Mela	Purchase of Medicines	July 2021 to Dec 2021	16,603,344	12,855,871
2	do	Do	Jan 2022 to June 2022	35,000,000	12,412,008
3	THQ Hospital Ghiljo	Purchase of medicines	2021-22	9,897,984	24,269,799
Total Expenditure on account of Medicines Purchased				61,501,328	49,537,678

The following irregularities were noticed:

1. Neither the medicines were purchased from MCC approved firms nor open tender system was adopted to achieve economical rates.
2. Quarterly report regarding clinical efficacy of brand of medicine was not submitted to MCC, which put to potential risk to the Government interest and general public as well.
3. To assess the quality of drugs, the medicines were not tested through Public Drugs Testing Laboratory.
4. No procurement plan was prepared before the purchases for the year 2021-22.

The lapse occurred due to non-observance of government instructions, which resulted into irregular expenditure.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that Para stands for verification of record within 30 days.

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

AIR Para No. 08(2021-22)

2.4.1.15 Irregular Expenditure on Purchase of medicine-Rs 39.847 million

According to clause 23.1.10 of the Agreement signed with MERF, it has complied with all applicable rules and restrictions.

According to Directorate General Health Services, Government of Khyber Pakhtunkhwa letter no. 2655-2754/DDC/DGHS/KP dated 06.10.2020 and No. 2664-137/MCC/DGHS, dated 29.03.2021 “in consultation with the end users, Purchasing Entities shall submit mandatory quarterly reports regarding the clinical efficacy”.

According to condition No. 8.18.1 and 8.18.2 of the agreement signed with MERF, the third party shall be responsible for the transparent procurement of essential drugs (including MCC medicine list) and supplies, of satisfactory quality from reputable suppliers. The third party may give priority to follow the MCC list for price of medicines, however, due to unavoidable reasons, non-supply by MCC listed Companies or in cases where the rates are not available in the said MCC list, then the procurement in such cases shall be the responsibility of the third party.

According to condition No. 8.18.5 of the agreement signed with MERF, the third party shall be responsible for the availability of essential medicines and shall inform and facilitate the official concerned for getting the medicines tested through Public Drugs Testing Laboratory to assess the quality of drugs.

MS Type-C Hospital Meshti Mela spent Rs 39,847,475 on account of purchase of medicines and drugs during the Financial Year 2020-21. The following irregularities were noticed:

1. Quarterly report regarding clinical efficacy of brand of medicine was not submitted to MCC, which put to potential risk to the Government interest and general public as well.

2. Neither the medicines were purchased from MCC approved firms nor open tender system was adopted to achieve economical rates.
3. To assess the quality of drugs, the medicines were not tested through Public Drugs Testing Laboratory.

The lapse occurred due to non-observance of government instructions, which resulted unauthorized re-appropriation of funds.

When pointed in April 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record. The department did not furnish the reply till finalization of this report.

PAO was requested to convene DAC meeting in May, 2022, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 03 (2020-21 Special Audit)

2.4.1.16 Non-acquisition of land –Rs 33.113 million

According to Land Acquisition Act 1894 Para 11.B the whole process of land acquisition should be completed within six months by the collector otherwise, he will be personally responsible for delay and may result in disciplinary proceeding against him/her.

Deputy Commissioner, Orakzai imposed section 4 for acquisition of land and received an amount of Rs 33,113,600 from KP Police department and AD LGE&RDD during the financial year 2021-22. However, the land was neither acquired nor mutated in the name of acquiring department till date of audit. Details are as under: The same observation was also pointed out during the financial years 2020-21 of an amounting to Rs 13,946,000 respectively however no corrective measure were taken.

S#	Name of Scheme	Land area	Cheque No	Date	Amount (Rs)
1	DPO, CTD & Special Branch Offices	12 Kanal	Nil	9-9-2021	10,533,600
2	Police post Mamuzai	4 Kanal	Nil	9-9-2021	3,234,000
3	Bus stand Dabori	12 Kanal 2 Marla	2202721	14-3-2022	12,160,250
4	Bus Stand Kalaya	7 Kanal 3 Marla	2202722	14-3-2022	7,185,750
Total					33,113,600

The lapse occurred due to non-adherence to the government rules which resulted in non-acquisition/non-mutation of land in name of acquiring department.

When pointed out in July 2022 the, management stated that District Orakzai is newly merged district, it has no land settlement due to which the process of land acquisition takes extra time as compared to other districts. The process includes jirgas with land owners through Quomi Commission (notified as per land acquisition rules 2020) is hectic part of the land acquisition process. However, efforts are being made to complete the process as early as possible. Reply was not tenable as the process of acquisition of land was not completed.

DAC meeting held on 14.9.2022 directed that process of land acquisition shall be completed at earliest. However, no progress was intimated till finalization of this report.

Audit recommends that the land may be acquired and mutated in the name of acquiring department without further delay.

AIR Para No. 7(2021-22)

2.4.1.17 Irregular expenditure on Purchase of medicine Rs 15.953 million

According to letter no. 191-200/MCC dated 17.02.2016, Clause 06 of Medicine Coordination Committee (MCC), the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis. As per analogy of human health care, the medicines procured for animals should also be sent to the Drug Testing Laboratory by the concerned department to ensure the quality and standard of supplied medicines.

District Director Livestock and Dairy Development, Orakzai spent Rs 15,953,000 on account of purchase of medicines out of funds provided under AIP during Financial Year 2020-2-1. Audit raised the following observations:

1. The samples from the purchased medicines were not sent to the Veterinary Testing Laboratories for test/Analysis to authenticate the efficacy and effectiveness of the drugs, hence issuance of medicines to

the sub-ordinates units and Payment to the suppliers/ firms without clearance of samples of medicines from Government Drug Testing Laboratory (DTL) was held irregular.

2. Satisfactory inspection report regarding quantity, quality, specification etc was also not available on record.
3. Stock Register of sub-ordinates units to whom the medicines were issued from main store were not produced to audit and remained unverified.

The lapse occurred due to non-observance of government instructions, which resulted in irregular expenditure.

When pointed in January 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record.

Request for convening DAC meeting was made in March; 2022 followed by a reminder in April, 2022, however meeting of DAC could not be convened till finalization of this report.

Audit recommends that all procured medicine may be tested from Drug Testing Laboratory (DTL), production of stock registers of sub-ordinate units and action against the person(s) at fault.

AIR Para No. 01 (2020-21 Lean Period)

2.4.1.18 Irregular expenditure on procurement amounting to-Rs.10.314 million

According chapter III of the KPPRA, 2014 “the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000/- rupees one hundred thousand” and “procurement from Rs. 50,000/- upto Rs. 100,000/- shall be procured by inviting three quotations”.

MS Type-C Hospital Meshti Mela-MERF & MS THQ Hospital Ghiljo Orakzai paid an amount of Rs 10,314,919 during the year 2021-22 on account of procurement of various items for daily use in the hospitals to various suppliers without adopting open tender/quotation system to obtain economical rates. The

procurement was also not advertised on website of the procuring entity detail given at Annexure-09.

Irregular expenditure was incurred due to non-observance of government instructions, which resulted into loss to Government.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that Para stands for verification of record within 30 days.

Audit recommends that matter be investigated for fixing responsibility on person(s) at fault.

AIR Para No.11 (2021-22)

2.4.1.19 Irregular Expenditure on Purchase of medicine-Rs 5.882 million

According to Directorate General Health Services, Government of Khyber Pakhtunkhwa letter no. 191-200/MCC dated 17.02.2018, Clause 06 of Medicine Coordination Committee (MCC), the procuring entity shall arrange to obtain samples from each batch of the supplied drugs/medicine through notified Drug Inspectors concerned and send to the concerned Drug Testing Laboratory (DTL) for test/Analysis. As per Clause G, Payment shall not be released to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC. According to Clause H of Medicine Coordination Cell (MCC) KPK Peshawar letter No. 2655-2754/DDC/DGHS/KP dated 06.10.2020, In consultation with the end users, Purchasing Entities shall submit mandatory quarterly reports regarding the clinical efficacy and/or other parameters of the relevant items in this list as used at their end. In case of failure, disciplinary action may be initiated against the in-charge of the Purchasing Entity.

DHO Orakzai incurred an expenditure of Rs 5,882,997 on account of purchase of medicines and drugs during the F.Y2021-22.

The following irregularities were noticed;

1. Payment was made without clearance of samples of medicines from Government Drug Testing Laboratory (DTL).

2. Quarterly report regarding clinical efficiency of brand of medicine was not submitted to MCC, which put to potential risk the Government interest and general public as well.
3. Payment was made to the firms without the submission of Contract Execution Certificate duly authenticated /signed by the MCC.
4. No procurement plan was prepared before the purchases for the year 2021-22.

The lapse occurred due to non-observance of government instructions, which resulted into irregular expenditures.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that Para stands for verification of record within 30 days.

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

AIR Para No. 01(2021-22)

C. Management of Accounts with Commercial Banks

2.4.1.20 Non-revival of the unspent balances kept in designated bank accounts –Rs.59.109 million

According to S.No V of the Government of Khyber Pakhtunkhwa Finance Department letter No. 2/3(F/L)/FD/2019-20/Vol.-XIII dated 3-2-2020 “The unspent balance in the designated bank account, if any, remaining on June 30th of respective financial year shall not be available without its revival in the next financial year by Finance Department.

Deputy Commissioner, Orakzai kept unspent balances of Rs 25,227,411 on 30.06.2021 in the following bank accounts during the Financial Year 2021-22. The balances were not revived from the Finance department and expenditure was made during 2021-22. These balances were carried forward to next financial year without approval/ revival by Finance Department, Khyber Pakhtunkhwa. Furthermore, the closing balances of Rs 33,881,807 were also not revived from Finance Department Khyber Pakhtunkhwa.

S. No	Account No.	Opening Balance	Closing Balance
1	NBP 4015278823	5,000,209	6,189,188
2	BOK 3002408917	5,466,253	10,659,438
3	HBL 0234-79002182-03	14,760,949	16,692,112
4	Bok 3002114835	Nil	341,069
	Total	25,227,411	33,881,807

The lapse occurred due to non-observance, of government instructions, which resulted in non-revival of funds.

When pointed out in July, 2022 management stated that designated bank accounts have been opened in NBP, BOK and HBL for various purposes in the public interest with the approval of competent authority. Reply was not tenable as the directions of the Finance department were not followed.

DAC meeting held on 14.9.2022 directed that revival of the closing balances shall be obtained from the Finance department. However, no progress was intimated till finalization of this report.

Audit recommends that the figures may be reconciled with the bank and the unspent balance be surrendered to the Government.

AIR Para No. 10 (2021-22)

2.4.1.21 Untraceable credit of funds to the designated account and its utilization –Rs 23.283 million

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

Office of the DEO Orakzai received Rs 23,283,038 in its designated bank account No. 4015259022 which was later on utilized/ drawn from bank as the same was not reflected in its closing balance. The amount was found as credit entries in the bank statement, but neither the same was taken on receipt side of the cash book to know source of fund nor its utilization was shown to audit. The detail is as under:

S.No	Date of credit	Amount
1	16.07.2021	962,465
2	30.09.2021	14,477,954
3	04.11.2021	5,725,087
4	22.02.2022	2,117,532
Total		23,283,038

The lapse occurred due to non-observance of government instructions, which resulted in untraceable credit of funds, misappropriation chances of which cannot be ruled out.

When pointed out in August, 2022 management stated that this is the amount credited in the bank under conditional grant (AIP) recovered from various duplicated schools and the same are now transferred to the schools on need basis as recommended by the concerned ASDEOs/ADEOs and Deputy DEOs. The reply was not tenable as the said amount was neither found recovered nor shifted to schools. Neither any proof in support of the reply was furnished nor was any proof of recovery and its disbursement found while checking office record.

DAC meeting held on 14.9.2022 directed that inquiry shall be initiated to investigate the receipt and payment of the amount.

Audit recommends inquiry to trace out the source of funds, its utilization and action against person(s) at fault.

AIR Para No. 18 (2021-22)

**2.4.1.22 Blockage of funds received from OGDCL under Gas Royalty–
Rs.16.692 million**

According to Finance Department Khyber Pakhtunkhwa vide letter No. 2/3(F/L)/FD/2019-20/Vol.-XIII dated 03-02-2020, most of the drawing and disbursing officers of departments/offices/autonomous and semiautonomous bodies/organizations/corporations in Khyber Pakhtunkhwa have kept substantial amount of the government money in various bank accounts without any valid authority and approval of government which is a violation of para-6,7,66,95,96 of GFR Volume-I and rule-290 & 295 of Federal Treasury Rules (FTR) Volume-I where budget is appropriated from current financial year only. This is a serious irregularity and misappropriation of government money and S.No.V of the same

letter “The unspent balance in the designated bank accounts, if any, remaining on June 30th of respective financial year shall not be available without its revival in the next financial year by the Finance Department.

The Office of the Deputy Commissioner, Orakzai received an amount of Rs 16,692,412 from OGDCL under Gas Royalty through various cheques since 2014. However, the local office retained the amount in its designated bank account No. 0234-79002182-03 till date of audit. The same observation was also pointed out during the financial years 2019-20 and 2020-21 Rs 13,112,000 and Rs 3,269,000 respectively however no corrective measure were taken.

The lapse occurred due to non-observance of government instructions, which resulted into un-necessary retention of money.

When pointed out in July 2022, management stated that the amount received from OGDCL on account of Social Welfare/CSR into designated bank account for development schemes. Reply was not tenable as the fund was not utilized since 2014 and still lying in designated bank account.

DAC meeting held on 14.9.2022 directed that the fund shall be utilized without further delay. However, no progress was intimated till finalization of this report.

Audit recommends inquiry to probe the delay in utilization of the fund and action against the person(s) at fault.

AIR Para No. 5 (2021-22)

2.4.1.23 Loss due to non-conversion of current bank accounts into PLS mode–Rs. 6.538 million

According to S.No. 3 (ix) Finance Department Khyber Pakhtunkhwa vide letter No. 2/3(F/L)/FD/2019-20/Vol.-XIII dated 03-02-2020, in case of current account, the same may be converted to PLS mode and the profit earned on designated bank accounts be deposited in government treasury.

Deputy Commissioner Orakzai received funds during financial Year 2021-22 under various object heads and kept these funds in current bank accounts instead of Profit and Loss saving accounts opened in various banks. Hence due to non-conversion of bank accounts from current mode into PLS mode, Government sustained a loss of Rs 6,538,000 by non-generating profit on the funds lying in

designated bank account as per detail given below. The same observation was also pointed out during the financial years 2019-20 and 2020-21 Rs 6,331,000 and Rs 183,788,000 respectively however no corrective measure were taken.

S#	Bank Acct. No	Accounts maintained for	Opening balance as on 30.06.2020	Closing balance as on 31.07.2021	Average Balance	Profit @ 8%
1	0234-79002182-03	OGDCL Royalty	14.760	16.692	15.726	1.258
2	4015280838 NBP	Land Acquisition	51.862	69.513	60.375	4.83
3	4015278823 NBP	Miscellaneous	5.014	6.189	5.601	0.45
Total profit not earned nor deposited to Govt.					81.702	6.538

The non-conversion of bank accounts to PLS Accounts occurred due to non-observance of the government instructions which resulted into loss to the public exchequer.

When pointed out in July 2022, management stated that letters have already been sent to concerned bank to convert current account into PLS in light of Finance Department instruction issued from time to time. Reply was not tenable as accounts were not converted in PLS mode.

DAC meeting held on 14.9.2022 and directed that bank accounts shall be converted into PLS mode at earliest. However, no progress was intimated till finalization of this report.

Audit recommends conversion of current bank accounts into PLS mode.

AIR Para No. 3 (2021-22)

2.4.1.24 Non-deposit of bank profit into government treasury-Rs 1.992 million

According to S.No. 3 (ix) Finance Department Khyber Pakhtunkhwa vide letter No. 2/3(F/L)/FD/2019-20/Vol.-XIII dated 03-02-2020, in case of current account, the same may be converted to PLS mode and the profit earned on designated bank accounts be deposited in government treasury..

The office of the Deputy Commissioner Orakzai did not deposit bank profit of Rs. 1,992,697 into government treasury earned on the balances kept in designated bank account No. 3002408917 during financial year 2021-22. The same observation was also pointed out during the financial years 2020-21 amounting to Rs 3,239,000, but no corrective measure was taken.

The lapse occurred due to non-observance of Finance Department Instructions, which resulted in non-depositing of profit in Government treasury

When pointed out in July 2022, the management stated that an amount of Rs 1.192 million (profit amount) will be deposited soon and will be shown to next audit party. Reply was not tenable as the profit was not deposited in Government treasury.

DAC meeting held on 14.9.2022, DAC directed to deposit the bank profit into government treasury at earliest. However, no progress was intimated till finalization of this report.

Audit recommends deposit of profit into Government Treasury.

AIR Para No. 2(2021-22)

2.4.1.25 Loss to Government due to non-conversion of current bank account into PLS mode- Rs 1.699 million

According to S.No. 3 (ix) Finance Department Khyber Pakhtunkhwa vide letter No. 2/3(F/L)/FD/2019-20/Vol.-XIII dated 03-02-2020, in case of current account, the same may be converted to PLS mode and the profit earned on designated bank accounts be deposited in government treasury.

Deputy Commissioner Orakzai received funds during financial Year 2021-22 under various object heads and kept these funds in current bank accounts instead of Profit and Loss saving accounts opened in various banks. Hence due to non-conversion of bank accounts from current mode into PLS mode, Government sustained a loss of Rs 1,699,566 by non-generating profit on the funds lying in designated bank account as per detail given below.

S. No.	Name of DDO	Account No.	Bank Name	Opening Balance	Closing Balance	Average Balance	Loss (Interest 7.5%)
01	DEO Orakzai	4015259022	NBP Hangu	17,205,368	9,231,744	13,218,556	991,392
02	DEO Orakzai	401525168	NBP Hangu	13,510,005	5,374,635	9,442,320	708,174
Total							1,699,566

Non-conversion of current bank accounts into PLS mode occurred due to non-observance of government instructions, which resulted in loss to the Government.

When pointed out in August 2022, management stated that as the designated bank accounts were opened many years ago in the erstwhile FATA setup. However, status of the bank accounts will be converted in PLS mode. The reply was not tenable as no action taken by the department to convert bank account in PLS mode.

DAC meeting held on 14.9.2022 directed that the bank accounts shall be converted into PLS mode at earliest. However, no progress was intimated till the finalization of this report.

Audit recommends conversion of current bank accounts into PLS mode.

AIR Para No. 01 (2021-22)

2.4.1.26 Non deposit of Bank profit into Government Treasury – Rs1.955 million

According to S.No. 3 (ix) Finance Department Khyber Pakhtunkhwa vide letter No. 2/3(F/L)/FD/2019-20/Vol.-XIII dated 03-02-2020, in case of current account, the same may be converted to PLS mode and the profit earned on designated bank accounts be deposited in government treasury.

District Director Agriculture Orakzai realized Rs 1,955,646 as profit on bank accounts as evident from Balance Sheet of Model Farm Services Centers in the district during Financial Year 2020-21. The management of the local office failed to deposit the said amount into Government Treasury under proper head of accounts as the same are lying in the designated bank accounts of the concerned FSCs. The same observation was also pointed out during the financial years 2019-20 amounting to Rs 1,345,000 however no corrective measure were taken.

Non-depositing of profit into Government treasury occurred due to non-observance of government instructions, which resulted in loss to the Government.

When pointed in January 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record.

PAO was requested to convene DAC meeting in January 2022, followed by a reminder in April, 2022, however meeting of DAC could not be convened till finalization of this report.

Audit recommends deposit of profit into Government treasury.

AIR Para No. 02 (2020-21 Lean Period)

2.4.2 Value for money and service delivery issues

2.4.2.1 Loss to Government due to non-collection of Health receipts - Rs 15.279 million

According to clause 23.1.10 of the Agreement signed with MERF, it has complied with all applicable rules and restrictions. Para 26 of GFR Vol-I requires that it is the duty of the Departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

MS Type-C Hospital Meshti Mela-MERF and MS THQ Hospital Ghiljo Orakzai failed to collect user charges under various head from patients during the F.Y 2021-22. Thus, government health facility was deprived of revenue amounting to Rs.15, 279,250. Detail is given at Annexure-10.

The lapse occurred due to non-observance of government instructions, which resulted in loss to Government.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that Para stands for verification and recovery of Health receipts and its credit into government treasury.

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

AIR Para No.09 (2021-22)

2.4.2.2 Loss to Government due to non-collection of Health receipts - Rs.3.946 million

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

MS Type-C Hospital Meshti Mela-MERF did not collect receipts under various head of account during FY 2020-21. Thus, government was deprived of revenue amounting to Rs 3,945,740 as per detail given below:

S. No.	Head of account	Number of patients	Rate	Total amount (Rs)
01	OPD	111,692	10	1,116,920
02	Laboratory Tests	52,122	30 (Avg)	1,563,660
03	X-Rays	11,531	40 (Avg)	461,240
04	Ultrasounds	3,175	220	698,500
05	ECGs	1,757	60	105,420
Total				3,945,740

The lapse occurred due to non-observance of government rules, which resulted into loss to the Government.

When pointed in April 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record.

PAO was requested to convene DAC meeting in May, 2022, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 10 (2020-21 Special Audit)

2.4.2.3 Non clearance of Utility Bills Liability- Rs 3.056 million

According to Para 10 (i) of GFR Viol-I every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

MS Type-C Hospital Meshti Mela-MERF and MS THQ Hospital Ghiljo Orakzai failed to clear long outstanding utility bills Rs 3,056,173 i.e. electricity bills of the health facilities handed over to the MERF by the DHO Orakzai from the annual operational budget released to the MERF Orakzai during the financial year 2021-22. Detail is given below;

S.No	Meter No.	Health Facility	Billing Month	Amount of Arrears
1	3-P 5919	WSS Type D Hospital Meshti Mela	Mar-22	750,435
2	3-P 13258	OT Type-D Hospital Meshti Mela	Mar-22	885,455
3	3-P 034235	Doctor Hostels type-D Hospital	Mar-22	960,810
4	3-P 034234	Main Building OPD	Mar-22	459,473
Total				3,056,173

Non clearance of electricity dues occurred due to non-observance of government rules, which resulted into loss to Government.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that Special audit of funds may be conducted DG Audit, District Government Khyber Pakhtunkhwa.

Audit recommends that matter be investigated for fixing responsibility on person(s) at fault.

AIR Para No.14 (2021-22)

2.4.2.4 Unauthentic Expenditure on account of “newly merged district”-Rs 2.00 million

According to Para 23 of GFR Viol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

The office of the Deputy Commissioner, Orakzai drew an amount of Rs 2,000,000 from Government treasury on account of “Expenditure for newly merged Districts in KP” vides cheque No. 1160638 dated 22-06-2022. The following irregularities were noticed.

- i. The payment was paid to unidentified elders for Jirga without any acknowledgments.
- ii. The details of the Jirga member were not known to audit.
- iii. The cheque was issued on 22-06-2022 by the DAO Orakzai before sanction of the expenditure on 27-06-2022

The lapse occurred due to non-observance of government rules, which resulted in unauthentic payment out of Government funds.

When pointed out in July, 2022 management stated that an amount of Rs 900,000 has been paid to the Jirga members for their effective role during disputes and Muharram-ul-Haram, while the reaming amount will be paid and vouchers if any shall be produced to audit. Reply was not tenable as neither

evidence in support of payment nor cogent reason of the remaining amount kept in designated bank account was provided.

In DAC meeting held on 14.9.2022 and directed to initiate inquiry to investigate the advance draws from DAO Orakzai and kept in designated bank account. However, no progress was intimated till finalization of this report.

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

AIR Para No. 14 (2021-22)

2.4.2.5 Loss to Government due to non-recovery of Canteen Rent – Rs.1.080 million

According to clause 23.1.10 of the Agreement signed with MERF, it has complied with all applicable rules and restrictions.

According to Para 26 of GFR Volume-I, it is the duty of the Departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

MS Type-C Hospital Meshti Mela-MERF and MS THQ Hospital Ghiljo Orakzai failed to collect rent and electricity charges amounting to Rs 1,080,000 from the operation of canteen within the premises of the Hospital building comprising of three rooms during the year 2021-22. Electricity and other facilities were also provided by the hospital administration. Detail is given below;

S.No	Health facility	Unit	Approximated Electricity charges	Monthly Rent for canteen and tuck shop	Total non-collection	Total Recovery 2019-20 to 2021-22
1	Type-D Hospital Misthi Mela	Canteen	5,000	10,000	15,000	540,000
2	THQ Hospital Ghiljo	Canteen	5,000	10,000	15,000	540,000
Total Non-Recovery of Rent from canteen						1,080,000

Non collection of rent occurred due to non-observance of government rules, which resulted in loss to Government.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that the Para stands for recovery and deposit of dues into government treasury.

Audit recommends recovery and deposit of rent and electricity government treasury and action against the person(s) at fault.

AIR Para No.16 (2021-22)

2.4.3 Others including cases of negligence etc.

2.4.3.1 Unauthorized advance drawl and non-reconciliation of expenditure-Rs 221.355 million

According to Treasury Rule 290 provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. According to Para 4.5.18.2 of directions of APPM, delegated officer in the Account Section of the DAO/AG/AGPR office shall reconcile expenditure with each DDO on a monthly basis, based on the cheque register.

DHO Orakzai drew in advance an amount of Rs 221,355,430 on account of non-salary component for operationalization of Type-C Hospital Meshti Mela and Tehsil Head Quarter Hospital Ghiljo in newly merged District Orakzai under various heads of accounts and paid to Medicines Emergency Relief Fund (MERF) for deposit in their designated bank accounts maintained at Islamabad instead of paying the same through vendors on case-to-case basis by district account office Orakzai during FY 2021-22. The DHO presents simple contingent bills without supporting vouchers for drawl of fund under various head of account detail given below.

S.No	Name of Health Facilities	Period	Amount Released	Amount Drawn
1	Type-D Hospital Mishti Mela	July 2021 to Dec 2022	99,500,000	99,500,000
2	THQ Hospital Ghiljo	July 2021 to June 2022	121,855,429	121,855,430
Total Unauthorized Drawl of Fund			221,355,429	221,355,430

Furthermore, the local office failed to reconcile the expenditure amounting to Rs 221.355 million during FY 2021-22.

The lapse occurred due to non-compliance of rules, which resulted in unauthorized drawl of funds and non-reconciliation of expenditure.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that Para stands till verification of record.

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

AIR Para No. 07(2021-22)

2.4.3.2 Unauthorized advance drawl of fund-Rs 199.00 million

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

DHO Orakzai drew in advance an amount of Rs 199, 0000,000 for Type-C Hospital Meshti Mela under various head of accounts and paid to MERF for deposit in their designated bank accounts maintained in Islamabad instead of paying the same to vendors during FY 2020-21. The DHO presents simple contingent bills without supporting vouchers for drawl of fund under various head of accounts.

The lapse occurred due to non-compliance of rules, which resulted in unauthorized drawl of funds.

When pointed in April 2022, the management stated that detailed reply will be submitted after scrutiny of relevant record.

PAO was requested to convene DAC meeting in May, 2022, however meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 01 (2020-21 special audit)

2.4.3.3 Loss to government due to non-utilization and deterioration of costly Machinery and Equipment worth Rs 64.260 million

According to Director General Health Services Khyber Pakhtunkhwa Peshawar office order No. 1727-76/Proc-Cell/Dated 16-11-16 addressed to all DHOs in KPK, Clause-4 provides that the concerned DHO shall ensure availability of human resource, completion of infrastructure, availability of power(electricity) & there is no dumping of the said equipment.

According to clause-41 of Khyber Pakhtunkhwa Local Government (Amendment)Act 2019, every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government (Amendment)Act 2019.

MS Type-D Hospital Meshti Mila, Orakzai received one Full Body Scanner with mobile Trolley costing approximately Rs 64,260,000 vide Goods received note dated 13-04-2021. The local office failed to utilize costly equipment's and machinery for the benefit of the local residents. The hospital authority despite of presence a 04 Nos specialist failed to install and operationalize the new machinery till date of audit. As a result, costly machinery was deteriorating without serving the purpose for which the government money was spent.

The lapse occurred due to non-compliance of rules, which resulted in non-utilization of machinery.

When pointed out in August 2022, management stated that detail reply will be submitted after consulting the records in detail.

DAC meeting held on 17.11.2022 directed that Para stands till utilization of machinery and equipment's.

Audit recommends installation and operationalization of machinery and action against the person(s) at fault.

AIR Para No. 26(2021-22)

2.4.3.4 Unauthorized shifting of PTC missing facilities fund from Schools to designated bank account of DEO-Rs 32.987 million

According to minutes of the meeting held on 1st February, 2021 in light of verbal directions of DC Orakzai given in him in the meeting of DSC, dated 1st February, 2021 in which DEO highlighted that Ex-DEO Orakzai has sent PTC Funds under different heads to schools where donors have been working i.e. duplication of funds, or where there is no space or local disputes or already

facilities available. DC Orakzai directed DEO Orakzai to transfer the duplicated funds to other needy schools immediately.

According to 4B of the Financial Procedure for PTC issued by Finance Department, PTC funds shall be transferred /credited upfront in the bank account of the councils by the respective District Accounts Officers.

District Education Officer, Orakzai recovered an amount of Rs 38,987,210 from PTC accounts of various schools and placed in designated bank account of DEO during FY 2021-22. The fund was transferred to the schools under AIP program during the year 2019-20 and 2020-21 but the funds were not utilized because the schools were either under construction from other stream of budget/ donors or non-availability of space/ local dispute/ already facility available etc. The fund was required to be transferred upfront in the bank account of the councils by the respective District Accounts Officers after approval from the competent forum instead of DEO for placing in designated bank account detail given in Annexure-11.

The lapse occurred due to non-observance of government rules, which resulted in unauthorized shifting of PTC funds to designated bank account of DEO.

When pointed out in August 2022, management stated that the said amount was transferred directly to the PTC bank accounts of the of the concerned schools under conditional grant (AIP) for various facilities during 2019-20. Upon the arrival of then DEO Orakzai, amount transferred to various schools were found duplicated with the civil works of already operating executing agencies like UNDP, RRU and USAID. Fund transferred to the duplicated schools were retrieved and shifted to the schools without any duplication. The reply was not tenable as no cogent reason as to why and under what rules the fund was shifted to designated bank account of DEO.

DAC meeting held on 14.9.2022 directed to initiate inquiry to investigate the shifting of the fund in designated bank account of DEO Orakzai.

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

AIR Para No. 03 (2021-22)

2.4.3.5 Irregular payments due to non-revival of funds –Rs 30.715 million

According to serial No. v of the Khyber Pakhtunkhwa Finance Department letter No. 2/3(F/L)/FD/2019-20/Vol-XIII dated 30-02.2020, “the unspent balance in the designated bank account, if any, remaining on June 30th of respective Financial Year shall not be available without its revival in next financial year by Finance Department”.

District Education Officer, Orakzai utilized an amount of Rs 30,715,373 during financial year 2021-22 as shown opening balances brought forward from the year 2020-21 in the designated accounts without prior revival by Finance Department KP. Similarly, an amount of Rs 14,606,379 was also retained as closing balance on 30-06-2022. The detail is as under:

S. No.	Name of DDO	Account No.	Bank Name	Opening Balance	Closing Balance
01	DEO Orakzai	4015259022	NBP Hangu	17,205,368	9,231,744
02	DEO Orakzai	401525168	NBP Hangu	13,510,005	5,374,635
Total				30,715,373	14,606,379

The lapse occurred due to non-observance of government instructions, which resulted into irregular payments without revival of funds.

When pointed out in August, 2022 management stated that the salaries amount in respect of newly appointees for the month of Jun-2022 and Scholarship amount were credited in the designated bank accounts which was not possible to utilize before 30th June, 2022 due to the transfer of DEOs & transfer of DDOs Ship on 17th June, 2022. The reply was not tenable as no cogent reason as to why and under what rules the funds were utilized without revival by the Finance Department.

DAC meeting held on 14.9.2022 directed that the fund shall be regularized by revival from Finance Department.

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

AIR Para No. 04 (2021-22)

2.4.3.6 Unauthorized payments through DDOs instead of crossed cheques to vendors – Rs 7.228 million

According to Para 2.3.2.8 of direction 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/ vendor concerned) instead of payment through DDOs.

The office of the Deputy Commissioner Orakzai, made payment of Rs. 7,228,599 through DDOs instead of crossed cheques from DAO Orakzai to Vendor/Payees Accounts during financial year 2021-22 detail given at annexure-12. The same observation was also pointed out during the financial years 2019-20 amounting to Rs 3,258,000, but no corrective measure was taken.

The lapse occurred due to non-observance of government instructions, which resulted in unauthorized payments through DDO.

When pointed out in July, 2022 management stated that the entire amount was paid through crossed cheques. However, only Rs 1,100,000 was paid in cash. Reply was not tenable as the cheques were drawn from DAO Orakzai in the name of DDO instead of vendor/payees.

DAC meeting held on 14.9.2022, DAC directed to initiate inquiry to confirm the payment from the actual recipients besides action against the person(s) at fault. However, no progress was intimated till finalization of this report.

Audit recommends inquiry to confirm the payment from the actual recipients besides action against the person(s) at fault.

AIR Para No. 11 (2021-22)

2.4.3.7 Where about of the amount returned by PTC under AIP provision of missing facilities -Rs 1.460 million

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

The office of the District Education Officer, Orakzai recovered an amount of Rs 1,460,000 from GPS Lal Pura District Orakzai which was previously shifted to PTC account of the said school under AIP for provision of missing facilities during 2019-20 & 2020-21. The amount was shown shifted to DEO Orakzai designated bank account No. 4079-4 vide cheque No. 00005, dated 14.07.2022, however, while checking the bank statement of the designated bank account, the said amount was not found credited.

The lapse occurred due to non-observance of government rules, which resulted in non-crediting of the returned amount into designated bank account.

When pointed out in August, 2022 management stated that GPS Lal Pura Head Teacher submitted cheque in NBP Hangu, but cheque was not cleared and returned back. So, the same was not reflected in bank statement and amount utilized in PTC fund. The reply was not tenable as a receipt showing deposit of the amount in the designated bank account of the DEO was available on record of local office.

DAC meeting held on 14.9.2022 directed to investigate the matter to trace out the amount and either to transfer to other needy school or deposit into government treasury.

Audit recommends inquiry to trace the amount credited and action against the person(s) at fault.

AIR Para No. 16 (2021-22)

2.4.3.8 Unauthorized drawl and cash payment of per Diem through DDO instead of direct credit advice -Rs 1.272 million

According to 2.3.2.8 of the APPM, the accounting system shall include controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques.

The Office of the Deputy Commissioner Orakzai drew an amount of Rs 1,373,750 in advance from government treasury vide cheque No. 0946935 dated 21.06.2021 and deposited the same into designated bank account No 4321763695 during the financial year 2021-22. Out of the total amount Rs 1,272,500 was paid in cash to Polio workers and the remaining amount was lying unspent in the bank

account. The same observation was also pointed out during the financial years 2019-20 amounting to Rs 1,642,000 however no corrective measure were taken.

The lapse occurred due to non-compliance of government instructions, which resulted in irregular payment through DDO.

When pointed out in July 2022, the management stated that an amount of Rs 1,273,750 was distributed amongst 378 workers, while the remaining amount of Rs 100,000 will be distributed amongst the 30 workers. Reply was not tenable as the amount was paid in cash instead of paying through direct bank transfer.

DAC meeting held on 14.9.2022 directed to initiate inquiry to confirm the payment from the actual recipients besides action against the person(s) at fault. However, no progress was intimated till finalization of this report.

Audit recommends inquiry to confirm the payment from the actual recipients besides action against the person(s) at fault.

AIR Para No. 4 (2021-22)

2.4.3.9 Unauthorized expenditure on account of “newly merged district”-Rs 1.100 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.

The office of the Deputy Commissioner Orakzai drew an amount of Rs 1,100,000 from Government treasury on account of “Expenditure for newly merged Districts in KP” as per detail below.

S#	Cheque No	Date	Amount (Rs)
1	0947124	16-8-2021	300,000
2	0947357	29-9-2021	300,000
3	1160638	22-6-2021	500,000
Total			1,100,000

Audit observed the following irregularities;

- i. The amount was paid to unidentified informers by affixing thumb impression on a plain paper only and no detail of the informers was provided.
- ii. The detail of work carried by the informers was not available on record.
- iii. The whole amount was paid in cash with different rates without mentioning the name of the payee.

The lapse occurred due to non-observance of government rules, which resulted in unauthorized expenditure.

When pointed out in July 2022, the management stated that detailed reply would be furnished after consulting the record.

DAC meeting held on 14.9.2022 directed to initiate inquiry to investigate the payment. However, no progress was intimated till finalization of this report.

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

AIR Para No. 13 (2021-22)



CHAPTER-03

TEHSIL MUNICIPAL ADMINISTRATIONS



CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction

A. District Orakzai has two Tehsils i.e. Upper Orakzai, and Lower Orakzai. 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 the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2019 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 Programme, collection of revenue such as taxes, penalties, fines etc. manage municipal properties, assets and funds, and liaise with the district government in all these matters.
- (e) Maintaining a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (f) Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets;
- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (h) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;

Audit Profile of the Local Government Orakzai

(Rs in Millions)

Sr No	Description	Total Nos	Audited	Expenditure audited FY 2021-22	Revenue /Receipts audited FY 2021-22
1	Formations	02	02	20.674	13.593

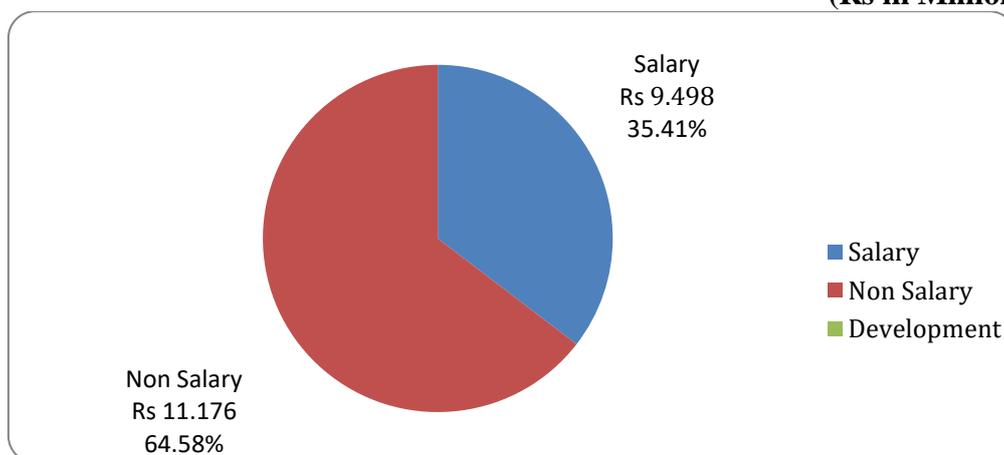
3.1 B Comments on Budget and Accounts (Variance Analysis)

(Rs in Millions)

TMAs				
2021-22	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	52.40	9.498	42.902	81.87
Non salary	40.887	11.176	29.711	72.67
Development	52.00	0	52.00	100.00
Total	145.287	20.674	124.613	85.77
Receipts	20.05	13.593	249.226	

EXPENDITURE 2021-22

(Rs in Millions)



The savings of Rs.124.613 million indicates weakness in the capacity of Towns Administrations to utilize the allocated budget. Furthermore, the savings in salary and non-salary components were 81.87% and 72.67% respectively

which shows over estimation of budget. Whereas, the savings of 100% in development budget shows inefficiency in utilization of fund on the part of the management.

3.1 C Sectoral Analysis etc.

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 23.508 million were raised as a result of this audit. Summary of the audit observations classified by nature is as under:

Classified summary of audit observations

(Rs in million)

Sr. No.	Classification	Amount
1	Irregularities	
A	HR/Employees related irregularities	4.654
B	Others, including cases of accidents, negligence etc.	18.854
Total		23.508

3.3 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.	2019-20	Not Convened
2.	2021-22	Not Convened

3.4 AUDIT PARAS

3.4.1 IRREGULARITIES

A. HR/Employees related irregularities.

3.4.1.1 Irregular expenditure on appointment of daily wages staff Rs.3.088 million

According to Serial No. 8 of Finance department Khyber Pakhtunkhwa letter No. BO.I/FD/5-8/2021-22/Austerity measures dated 30-07-2020; Contingent staff shall be engaged during the course of the financial year 2021-22 only after approval of Finance Department.

The office of the TMO Upper Orakzai hired daily wages staff and incurred expenditure of Rs. 1,665,000 during financial year 2021-22. However, approval of the Finance Department was not obtained for appointment of daily wages employees. The same observation was also pointed out during the financial years 2020-21 amounting to Rs1,515,000 however no corrective measure was taken.

The lapse occurred due to non-compliance of government rules which resulted in irregular expenditure.

When pointed out in October, 2022 management stated that detail reply will be furnished after consulting record.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility against the person(s) at fault under.

AIR Para No. 03 (2021-22)

3.4.1.2 Irregular expenditure on appointment of daily wages staff-Rs.1.566 million

According to Serial No. 8 of Finance department Khyber Pakhtunkhwa letter No. BO.I/FD/5-8/2021-22/Austerity measures dated 30-07-2020; Contingent staff shall be engaged during the course of the financial year 2021-22 only after approval of Finance Department.

The office of the TMO Lower Orakzai hired daily wages staff and incurred expenditure of Rs. 1,665,000 during financial year 2021-22. However, approval of the Finance Department was not obtained for appointment of daily wages employees. The same observation was also pointed out during the financial years 2020-21 amounting to Rs 1,610,000 however no corrective measure were taken. However, no corrective measures were taken; resultantly total irregular expenditure of Rs. 3.275 million was incurred.

The lapse occurred due to non-compliance of government rules which resulted in irregular expenditure.

When pointed out in October, 2022 management stated that detail reply will be furnished after consulting record.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

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

AIR Para No 4. (2021-22)

3.4.2 Others including cases of negligence etc.

3.4.2.1 Irregular cash payments from designated bank accounts- Rs.9.782 million

According to Para 2.3.2.8 of the directions of APPM, the accounting system shall include 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/ vendor concerned.

TMO lower Orakzai drew Rs 9,028,299 from designated bank accounts in cash during the financial year 2021-22. However, no actual payee receipts and detail of disbursed amount was available, due to which the amount remained unverified. Detail is given below;

S No	Bank name	Account No	Amount
1	BOK	3002289348	730,000
2	BOK	8201523007	8,298,299
Total			9,028,299

The laps occurred due to weak internal control, which resulted in unverified cash payment.

When pointed out in October, 2022 management stated that detail reply will be furnished after consulting record.

The lapse occurred due to non-compliance of government rules, which resulted in irregular payments from the designated account.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends stoppage of payments through open cheque or cash payments.

AIR Para No 03. (2021-22)

3.4.2.2 Unauthorized cash payments from designated bank account- Rs 9.072 million

According to Para 2.3.2.8 of the directions of APPM, the accounting system shall include 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/vendor concerned.

TMO Upper Orakzai drew Rs 9,072,462 from designated bank accounts in cash during the financial year 2021-22. However, no actual payee receipts and detail of disbursed amount was available, due to which the amount remained unverified. Detail is given below;

S No	Bank name	Account No	Amount
1	NBP	4321780211	3,426,040
2	BOK	008201519006	5,646,422
Total			9,072,462

The lapse occurred due to non-compliance of government rules, which resulted in irregular payments from the designated account.

When pointed out in October, 2022 management stated that detail reply will be furnished after consulting record.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

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

AIR Para No 1. (2021-22)



CHAPTER-04

ASSISTANT DIRECTOR LGE & RDD



CHAPTER-4

AD LGE &RDD

4.1.1 Introduction

A. 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 Orakzai.

According to section 29 of the Khyber Pakhtunkhwa Local Government (Amendment) Act 2019 the authority and responsibilities of the District Government have been given as under:

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

- i. Providing secretarial support to the Council, matters relating to Local Government Commission
- ii. Coordination and supervision of village and neighborhood councils
- iii. Matters related to local taxes, grants, budget of village and neighborhood 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 neighborhood councils
- vii. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level
- viii. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

- i. Monitoring and supervision of the performance of functionaries of all government offices located in the area of the respective village council or neighborhood 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 centers.
 - 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 neighborhood council;
 - xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;
 - xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;

- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

Audit Profile of ADLG&RDD District Orakzai

(Rs in Millions)

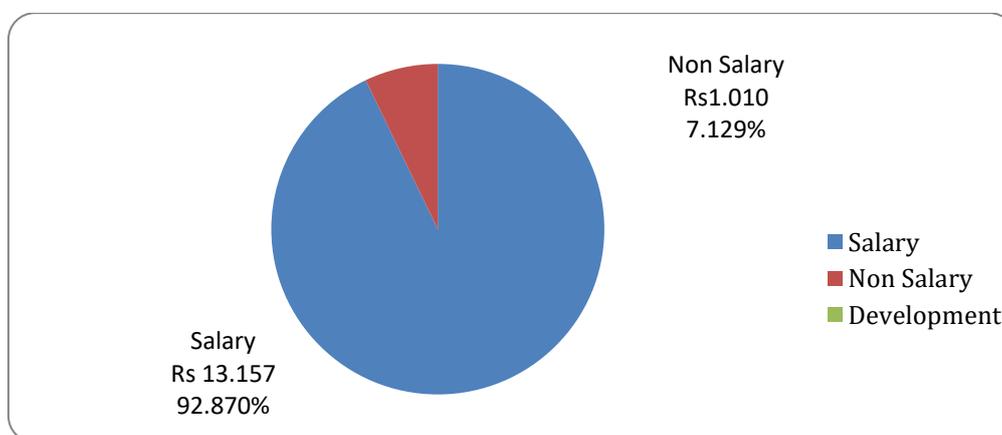
Sr No	Description	Total No	Audited	Expenditure audited FY 2021-22	Revenue /Receipts audited FY 2021-22
1	Formations	01	01	14.168	Nil

4.1B Comments on Budget and Accounts (Variance Analysis)

AD LGE&RDD				
2021-22	Budget	Actual Expenditure/Receipts	Excess/(Saving)	%age
Salary	18	13.157	4.843	26.906
Non salary	1.19	1.01	0.18	15.126
Development	0	0	0	0.000
Total	19.19	14.167	5.023	26.175

EXPENDITURE 2021-22

(Rs in million)



The savings of Rs 5.023 million indicates inefficiency in the capacity of the AD LGE&RDD to utilize the amount allocated.

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 628.551 million were raised in this audit report. This amount also includes recoverable of Rs 37.830 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Classified summary of audit observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Irregularities	0
A	Procurement related irregularities	277.362
B	Management of Accounts with Commercial Banks	26.71
2	Others, including cases of accidents, negligence etc.	324.479
Total		628.551

4.3 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 DAC meetings are given below:

Sr. No.	Audit Year	VACs/NACs meeting
1.	2019-20	Not Convened
2.	2021-22	Not Convened

4.4 AUDIT PARAS

4.4.1 Irregularity

A. Management of Accounts with Commercial Banks

4.4.1.1 non-revival of the unspent balances kept in designated bank accounts –Rs 23.441 million

According to S.No V of the Government of Khyber Pakhtunkhwa Finance Department letter No. 2/3(F/L)/FD/2019-20/Vol.-XIII dated 3-2-2020 “The unspent balance in the designated bank account, if any, remaining on June 30th of respective financial year shall not be available without its revival in the next financial year by Finance Department.

Office of the Assistant Director local government, Orakzai during FY 2021-22 retained the balances of Rs 8,256,281 and Rs 15,185,048 on 30th June, 2021 & 30th June 2022 respectively without revival by the finance department.

The lapse occurred due to non-compliance of government rules, which resulted in non-revival of unspent balances.

When pointed out in October 2022, the management stated that detailed reply will be submitted after scrutiny of record.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends that the figures may be reconciled with the bank and the unspent balance be surrendered to the Government.

AIR Para.16 (2021-22)

4.4.1.2 Irregular cash drawl of fund from designated account- Rs 3.269 million

According to Para 2.3.2.8 of the direction of APPM, the accounting system shall include 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/ vendor concerned.

Office of the Assistant Director Local Government, Orakzai drew Rs 3,269,484 from designated account during the FY 2021-22. However, the local

office drew amounts in cash from the designated account instead of direct payment to the employees/vendors concerned. This practice was not only against the spirit of financial discipline but also vulnerable to fraudulent attempts and other losses.

The lapse occurred due to non-compliance of government rules, which resulted in irregular payments from the designated account.

When pointed out in October 2022, the management stated that detailed reply will be submitted after scrutiny of record.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends stoppage of payments through open cheques or cash payments.

AIR Para- 13(2021-22)

B. Procurement related irregularities

4.4.1.3 Irregular tenders and award of contracts of developmental works-Rs277.362 million

According to rule 30 of KPPRA Rules-2014, each procuring entity shall plan its procurement with due consideration to transparency, economy, efficiency, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 Of the Act.

Assistant Director LGE&RDD, Orakzai awarded the developmental schemes to different contractors with an estimated cost of Rs 280,000,000 during Financial Year 2018-19 & 2019-20 with up-to-date expenditure of Rs 277,362,000 out of funds released by DC Orakzai under Sustainable Development Goals Achievement Programme (SAP). Audit observed the following irregularities: The same observation was also pointed out during the financial years 2020-21 amounting to Rs 9, 806, 000, but no corrective measures were taken.

1. Agreements duly signed by the concerned contractors were not found on record. Hence, Expenditure without contract agreements is held irregular as responsibility cannot be shifted on contractor in absence of contract agreement.
2. The contractors were not registered with KPRA and FBR as no proof was shown to audit.
3. PEC registration certificate of the successful bidder was not available on record

The lapse occurred due to non-compliance of government rules, which resulted in irregular tendering process/ award of contracts.

When pointed out in January 2022, the management stated that detailed reply would be submitted after scrutiny of relevant record and progress would be shown to audit. However, no progress was intimated to audit till finalization of this report.

PAO was requested to convene DAC meeting in January 2022. However, meeting of the DAC could not be convened till finalization of this report.

Audit recommends regularization of expenditure, fulfillment of codal formalities and action against the person(s) at fault.

AIR Para. 08 (2021-22 Special Audit SDGs Fund)

4.4.2 Others, including cases of accidents, negligence etc.

4.4.2.1 Non reconciliation of expenditure - Rs 277.362 million

According to Para 89(4) (iii) of GFR Vol-1, each head of department / Accountant General will jointly be responsible for the reconciliation of figure given in the accounts maintained by head of department.

Assistant Director LGE&RDD, Orakzai incurred an expenditure of Rs 277.362 million on execution of different developmental schemes out of funds released by DC Orakzai under Sustainable Development Goals Achievement Programme (SAP) during Financial Year 2018-19 & 2019-20. However, the expenditure was not reconciled with DAO Orakzai as required under the rule. Hence, audit could not authenticate the expenditure so incurred.

The lapse occurred due to non-observance of government rules, which resulted non-reconciliation of expenditure.

When pointed out in January 2022, the management replied that reconciliation would be made with DAO Orakzai and progress would be shown to audit. However, no progress was intimated to audit till finalization of this report.

PAO was requested to convene DAC meeting in January 2022. However, meeting of the DAC could not be convened till finalization of this report.

Audit recommends reconciliation of expenditure with DAO Orakzai and action against the person(s) at fault.

AIR Para. 07 (2021-22 Special Audit SDGs Fund)

4.4.2.2 Loss to Government due to non-adjustment of 7% income tax-Rs.19,415 million

According to Finance Department Khyber Pakhtunkhwa Notification NO.SO (Dev-II) FD/12-6/14-5 dated 21.04.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as ex-PATA/FATA, shall frame the same on

Market Rate System (MRS) but with 7% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

Assistant Director LGE&RDD Orakzai incurred expenditure of Rs.277,362,000 out of funds released by DC Orakzai under Sustainable Development Goals Achievement Programme (SAP) during Financial Year 2018-19 & 2019-20. The local office neither adjusted 7% income tax against the contractor's bills nor deducted income tax amounting to Rs 19.4165 million from the contractor's bills details are given at annexure-13.

The lapse occurred due to non-adherence of finance instructions, which resulted in loss to the Government.

When pointed out in January 2022, the management stated that detailed reply would be submitted after scrutiny of relevant record and progress would be shown to audit. However, no progress was intimated to audit till finalization of this report.

PAO was requested to convene DAC meeting in January 2022. However, meeting of the DAC could not be convened till finalization of this report.

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

AIR Para. 09 (2021-22 Special Audit SDGs Fund)

4.4.2.3 Loss to Government due to non-adjustment of 7% income tax- Rs 16.235 million

According to Finance Department Khyber Pakhtunkhwa Notification NO.SO (Dev-II) FD/12-6/14-5 dated 21.04.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System (MRS) but with 7% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

The office of the Assistant Director LGE&RDD, Orakzai executed developmental projects for Rs 231.932 million during financial year 2021-22. However, neither PC-1 was prepared with 7 % less cost to defray the amount added in the rate analysis of the items of work nor income Tax @ 7% amounting to Rs 16.235 million was recovered from the contractors on account of withholding tax.

The lapse occurred due to non-observance of government rules, which resulted in loss to Government.

When pointed out in October 2022, the management stated that detailed reply will be submitted after scrutiny of record.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

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

AIR Para- 02(2021-22)

4.4.2.4 Wasteful expenditure due to non-completion of developmental works– Rs 7.971 million

According to the work order of the schemes, the project shall be completed on or before 30-6-2021.

Assistant Director LGE&RDD, Orakzai awarded developmental contracts were awarded in April 2019 for construction of two Bus stands at Kalaya and Dabori Ali Khel district Orakzai under ADP No.891 “Provision of Municipal Services/Civic amenities major town of south tribal District” (2018-19) with completion time of 30-06-2021. Expenditure of Rs 7,971,742 was incurred. However, the schemes were not completed till the date of audit in October 2022 detail given at annexure-14.

The Lapse occurred due to non-observance of government rules, which resulted in depriving the public from the benefits of the developmental schemes.

When pointed out in October 2022, the management stated that detailed reply will be submitted after scrutiny of record. The department did not furnish reply till finalization of this report.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

Audit recommends inquiry and fixing responsibility besides completion of the schemes.

AIR Para- 18(2021-22)

4.4.2.5 Non deduction of Stamp Duty & Professional Tax from contractors – Rs 2.180 million

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

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

Professional tax shall be recovered from all contractors / consultants and suppliers who during the preceding financial year supplied to the Federal or any Provincial Government or any Local Authority in the district, goods, commodities or rendered services to the value at the following rates as per Khyber Pakhtunkhwa Finance Act 2016 as amended.

Particular	Professional Tax
Rs. 10,000 but not exceeding Rs 0.50 million	Rs. 4,000/- per annum
Rs. 0.50 million but not exceeding Rs. 1.00 million	Rs. 5,000/- per annum
Rs. 1.00 million but not exceeding Rs. 2.50 million	Rs. 7,000/- per annum
Rs. 2.50 million but not exceeding Rs. 10.00 million	Rs. 18,000/- per annum
Rs. 10.00 million but not exceeding Rs. 25.00 million	Rs. 25,000/- per annum
Rs. 25.00 million but not exceeding Rs. 50.00 million	Rs. 30,000/- per annum
Rs. 50.00 million and above	Rs. 100,000/- per annum

Assistant Director LGE&RDD Orakzai awarded developmental schemes to different contractors out of funds released by DC Orakzai under sustainable development goals achievement Programme (SAP) during financial year 2018-19 & 2019-20. However, the local office while making payment to these contractors, did not deduct stamp duty & professional tax from their bills amounting to Rs.982,750 &Rs 1,197,500 respectively details are given at annexure-15.

The lapse occurred due to non-observance of government rules which resulted in loss to government.

When pointed out in January 2022, the management stated that detailed reply would be submitted after scrutiny of relevant record and progress would be shown to audit. However, no progress was intimated to audit till finalization of this report.

PAO was requested to convene DAC meeting in January 2022. However, meeting of the DAC could not be convened till finalization of this report.

Audit recommends recovery of taxes under observation and action against the person(s) at fault

AIR Para 10 (2021-22 Special Audit SDGs Fund)

4.4.2.6 Irregular drawl of funds through DDO - Rs. 1.316 million

According to 2.3.2.8 of the APPM, the accounting system shall include controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques.

The office of the Assistant Director LG&RDD Orakzai drew Rs 1,316,745 from government treasury through DDO during the financial year 2021-22 instead of payment to the vender/Payees Accounts through crossed cheque detail given at annexure-16

When pointed out in October 2022, the management stated that detailed reply will be submitted after scrutiny of record.

The lapse occurred due to non-observance of government rules, which resulted in irregular drawl of funds through DDO.

PAO was requested to convene DAC meeting in October 2022, which could not be convened till finalization of this report.

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

AIR Para- 07(2021-22)

ANNEXURES

Annexure -1

(Detail of MFDAC Paras)

S#	AIR Para No	Department	Subject	Amount (Rs)
Deputy Commissioner				
1	1	DC	Less recovery due to non-imposition of minimum fine	0.902
2	6	-do-	Illegal placement of land acquisition fund in designated account-	69.513
3	8	-do-	Unauthorized payment from compensation fund	0.800
4	12	-do-	Non-disbursement of CLCP fund-	10.659
5	15	-do-	Irregular expenditures without open tendering system	3.798
6	16	-do-	Excess expenditures over & above the authorized ceiling	3.291
7	17	-do-	Non maintenance of cash book for CLCP fund disbursement-	0.400
8	18	-do-	Unauthorized advance drawl of per Diem without disbursement	0.340
9	19	-do-	Irregular expenditure under head repair of transport -	2.441
10	20	-do-	Loss due to non-conversion of current bank accounts into PLS mode	4.942
11	11	-do-	Loss due to non-conversion of current bank accounts into PLS mode-Rs. 4.942 million	0.636
Health				
12	3	DHO	Overpayment on account of pay and allowances	0.513
13	4	-do-	Overpayment due to Excess drawl of Health Professional Allowance-	0.816
16	10	-do-	Irregular expenditure on account of petty cash-	1.375
17	12	-do-	Irregular and wasteful expenditure amounting to-	2.645
18	15	-do-	Loss to Government due to non-deposit of Income Tax -	6.065
19	17	-do-	Unauthorized expenditure without budgetary provision-	119.180
20	18	-do-	Loss to the government due to non- utilization of the	

			Health Facility staff	
21	19	-do-	Non production of Auditable records	
23	21	-do-	Non production of record of expenditure of Echo-Shine project	
24	22	-do-	Overpayment of pay and allowances due to non-deduction of Income tax-Rs 736,000	0.736
25	23	-do-	Unauthorized and irregular appointment of AIP Technician, LHV's etc.	
Education				
26	1	DEO	Irregular Cash Payment as support fund	1.693
27	3	-do-	Irregular withdrawal of Parent Teacher Council fund-	205.600
28	4	-do-	Irregular Cash payment/ Payment of DDO	1.650
29	6	-do-	Irregular payment of Pay & Allowances through DDO	3.258
30	7	-do-	Irregular expenditure on non-functional schools and payment of pay and allowance	--
31	10	-do-	Overpayment of Pay & Allowances EOL and Conveyance allowance during leave period	1.756
32	11	-do-	Doubtful purchase of furniture Science lab equipment's	503.45
33	12	-do-	Overpayment of Pay & Allowances to various staff	6.784
AD, LGE&RDD				
34	3	ADLGRDD	Unauthorized expenditure without material test	2.980
35	4	-do-	Loss due to non-return of shuttering material	0.917
36	5	-do-	Double payment on account of erecting & removing form work	0.319
37	6	-do-	Unauthorized execution of WSS without approval of PHE Department	10.536
38	8	-do-	Irregular execution of schemes without location coordinates	2.537
39	9	-do-	Excess drawl of one post over and above the sanctioned strength	
40	10	-do-	Non-imposition of penalty for non-completion of works	34.741
41	11	-do-	Irregular expenditure without Technical Sanction	19.795
42	12	-do-	Doubtful expenditures on account of developmental works Non- deduction KPRA	17.949
43	14	-do-	Unverified payments on account of arrears of pay & allowances	2.394
44	15		Unauthorized excess payment than BOQ	0.866
45	17		Irregular transactions through designated account	35.00
46	18		Wasteful expenditure due to non-completion of developmental works	7.971
TMA Upper Orakzai				
48	2	TMA Upper Orakzai	Irregular payments due to non-revival of funds	2.462
49	4	-do-	Unauthorized expenditure on account of purchased of Pena flex	0.310
50	5	-do-	Unauthorized payment of Monsoon without tender- and	0.224

			non-recovery of income tax	
51	6	-do-	Unauthorized expenditure on account of Disaster management covid-19 charges-	0.780
52	7	-do-	Doubtful expenditure on account of stray dogs	0.579
53	8	-do-	Suspected misappropriation on account of excavator/tractor charges-	0.724
54	9	-do-	Loss to government due to non- deduction of Govt taxes	0.374
TMA Lower Orakzai				
55	1	TMA lower Orakzai	Non deposit of bank profit-	0.0902
56	2	-do-	Irregular payments due to non-revival of funds	2.5
57	5	-do-	Misappropriation on account of excavator charges	0.818
58	6	-do-	Unauthorized expenditure on account of removal of garbage	0.352
59	7	-do-	Doubtful expenditure on account of purchased of Pena flex-	0.401
60	8	-do-	Improper maintenance of cash book	
61	9	-do-	Unauthorized expenditure on account of Disaster management covid-19 charges-	0.513
DO Social Welfare Orakzai				
62	01	DO SW	Irregular retention and non-utilization of fund-	28.920
63	02	-do-	Unauthorized cash payments from Bank account	4.389
63	03	-do-	Irregular advance drawl without disbursement-	0.400
64	04	-do-	Irregular and Unauthorized expenditure under head rent of office building-	0.126
65	05	-do-	Unauthorized purchase of Cloth	0.126
66	06	-do-	Loss to Government due to non-deduction of Sales tax-	0.936
67	07	-do-	Unverified expenditure under AIP Project-	2.878
68	08	-do-	Unauthorized expenditure without open tender-	3.935
69	09	-do-	Irregular/ Unauthorized expenditure without open tender	0.680
70	10	-do-	Irregular expenditure under head repair of transport	0.503
71	11	-do-	Irregular expenditure on account of POL charges-	0.526
72	01	DD Agriculture Orakzai	Non-deposits of sales proceeds of Plants	0.102
73	05	-do-	Unauthentic expenditure on account of cost of other store	0.700
74	06	-do-	Unauthentic deposit of receipts due to non-reconciliation with DAO	0.200
75	07	-do-	Non-conducting of Physical stock taking/ verification	0
76	08	-do-	Irregular expenditure on a/c of POL & Repair of vehicles	0.360
77	02	DPWO Orakzai	Loss due to purchases of sub-standard medicines	0.084
78	03	-do-	Unauthorized drawl on account of Unattractive Area Allowance	0.608

79	04	-do-	Un-authorized deposit of government funds and cash payment from designated bank account	0.463
80	05	-do-	Uneconomical operation of Bank account and expected loss to Government	0
81	07	-do-	Irregular expenditure on a/c of POL & Repair of vehicle	0.299
82	08	-do-	Irregular expenditures on account of rent of office building	0.408
83	03	DD Livestock, Orakzai	Non-conducting of livestock census in the district	0
84	05	-do-	Unauthentic deposit of receipts without reconciliation with DAO	0.446
85	06	-do-	Non-conducting of Physical stock taking/ verification	0
86	07	-do-	Non-establishment of public sector slaughter house and no promotion of private sector to establish dairy and poultry farms	0
87	02	Type-C Hospital Meshti Mela Special audit	Non-reconciliation of expenditure	199
88	05	-do-	Irregular and Wasteful expenditure on account of hiring of vehicles	2.142
89	07	-do-	Irregular expenditure under head renovation and construction work	0.328
90	08	-do-	Suspected misappropriation on account of purchase of Lap top	0.125
91	09	-do-	Irregular expenditure under head purchase of bins	0.220
92	13	-do-	Overpayment due to Purchase of medicine on higher rates	0.094

Annexure-02

PDP No.2.4.1.3

Detail of habitual absent non-teaching staff						
S. No.	Name of School	Full Name	Designation	Absent Since	Minimum pay/ Month	Annual Loss
1	GMS INJAWAR	Ihsan Ullah	Naib Qasid	13/12/2021	23,760	142,560
2	GPS SHAMER	MUHAMMAD ISSA	Chowkidar	08/04/2019	23,760	285,120
3	GPS MANDAI	MUNTAZIR ALI	Chowkidar	02/05/2017	23,760	285,120
4	GPS REGO	IHSAN ULLAH	Chowkidar	01/10/2019	23,760	285,120
5	GPS KARAPA SAMANA	Rawais khan	Chowkidar	08/04/2017	23,760	285,120
6	GPS NAQI KILLI SEPOY	Hamid Raza	Chowkidar	04/12/2019	23,760	285,120
7	GGHS SAROBI GARHI	Inso Jan	Sweeper	02/09/2019	23,760	285,120
8	GGHS SAROBI GARHI	Khapira Jan	Naib Qasid	02/09/2019	23,760	285,120
9	GGHS SAROBI GARHI	Irfan Ali	Baheshti	02/09/2019	23,760	285,120
10	GGHS BADA KHEL	Ainaz Begum	Sweeper	05/07/2021	23,760	285,120
11	GGMHSS GHILJO	EID MAR JAN	Sweeper	16/10/2021	23,760	190,080
12	GGMHSS GHILJO	KHAMIM MAR JAN	Mali	16/10/2021	23,760	190,080
13	GGMHSS GHILJO	SAEEDA BIBI	Naib Qasid	16/10/2021	23,760	190,080
14	GGMHSS GHILJO	AMBILA JAN	Lab Attendant	16/10/2021	23,760	190,080
15	GGMHSS GHILJO	ZARKEENA	Baheshti	16/10/2021	23,760	190,080
16	GGMHSS GHILJO	DEWAR JAN	Mali	16/10/2021	23,760	190,080
17	GGPS TARANGI	Muntaha	Chowkidar	02/09/2019	23,760	285,120
18	GGPS TARANGI	Raza Hassan	Chowkidar	02/09/2019	23,760	285,120
19	GGPS TARANGI	Muntaha	Mai / Caller	02/09/2019	23,760	285,120
20	GGPS DERMA	AWA JAN	Mai / Caller	01/01/2018	23,760	285,120
21	GGPS KALAT	zaidabibi	Caller	15/11/2021	23,760	166,320

22	GGPS DAULY	Naib jan	Mai / Caller	02/09/2019	23,760	285,120
23	GGPS QAMBER ALI KILLI	MUHAMMAD KHALIL	Chowkidar	16/12/2021	23,760	142,560
24	GGPS DOPSANA	ZAHID HUSSAIN	Chowkidar	02/09/2019	23,760	285,120
25	GGPS DOPSANA	Shahzad Bibi	Mai / Caller	02/09/2019	23,760	285,120
26	GGPS CHAR KHELA	BIBI SULTANA	Mai / Caller	02/09/2019	23,760	285,120
27	GGPS TAZI KHEL	Ijaz Hussain	Chowkidar	01/01/2018	23,760	285,120
28	GGPS KHAWA STORI KHEL	MUHAMMAD IBRAR	Chowkidar	20/05/2018	23,760	285,120
29	GGPS KHAWA STORI KHEL	KHATIMA BIBI	Mai / Caller	20/05/2018	23,760	285,120
30	GGPS LAGHAR DARRAH	Fatma Jan	Mai / Caller	14/10/2021	23,760	285,120
31	GGPS NADIR GARHI	GHULAM SARWAR	Chowkidar	02/09/2019	23,760	285,120
32	GGPS ABI SHAL	Rakhmina Jan	Mai / Caller	02/09/2019	23,760	285,120
33	GGPS MIR MELA MISHTI	Bas bibi	Mai / Caller	16/11/2016	23,760	285,120
34	GGPS DRAN SHEIKHAN	Akhtar Mina	Mai / Caller	01/09/2021	23,760	237,600
35	GGPS KHANAN MELA	Bibi Hawa	Mai / Caller	14/10/2021	23,760	190,080
36	GGMS KHAWAGA SERI	SHANKIA	Naib Qasid	05/10/2021	23,760	190,080
37	GGMS KHAWAGA SERI	QADAR JANA	Sweeper	05/10/2021	23,760	190,080
38	GGMS ORIBAR	NEK BADSHAH	Naib Qasid	07/10/2021	23,760	190,080
39	GGMS FARID KHAN MELA	Saqiba	Naib Qasid	11/10/2021	23,760	190,080
40	GGMS FARID KHAN MELA	Rozina Bibi	Sweeper	11/10/2021	23,760	190,080
41	GGMS KOOL MALLA KHEL	Naveed Akbar	Naib Qasid	13/10/2021	23,760	190,080
42	GGMS KOOL MALLA KHEL	Sahib Zada	Sweeper	13/09/2021	23,760	237,600
43	GGPS PACHO PANRA	BASKHILA	Mai / Caller	09/10/2021	23,760	190,080
44	GGPS PACHO PANRA	MUHAMMAD RASHID	Chowkidar	09/10/2021	23,760	190,080
45	GGPS AIN POSH	Zulifa Jan	Mai / Caller	02/09/2019	23,760	285,120
46	GGPS KUREZ	SHAH WALI KHAN	Chowkidar	03/09/2019	23,760	285,120
47	GGPS FARID	Umar Farooq	Chowkidar	11/10/2021		190,080

	KHAN MELA			1	23,760	
48	GGPS GHILJO	ABDUL RAUF	Chowkidar	16/10/202 1	23,760	190,080
49	GGPS GHILJO	SHAHEEN BIBI	Mai / Caller	16/10/202 1	23,760	190,080
50	GGMS NADIR GARHI	Shasmina	Caller	11/11/202 1	23,760	190,080
51	GGMS STER SAM	Taras Begum	Sweeper	03/05/202 1	23,760	285,120
52	GGMS QALAT	bibinooram	Sweeper	01/01/202 1	23,760	285,120
Total overpayment						12,521,520

Annexure-03

PDP No.2.4.1.4

Detail of hiring of teacher excess than required

School Name	Teacher Name	Design ;	B PS	Vacant Posts	Teacher hired	Excess hiring	Over payment	Enrollment
GMS Kasha	AZIZ UR REHMAN	SST (Gen)	16	0	1	1	270,000	45
GMS Kasha	Arshid Khan	PET	15					
GMS Kasha	ZIA UR REHMAN	DM	15					
GMS Kasha	GHAZI GUL	CT	15					
GMS Kasha	ATIQ UR REHMAN	CT	15					
GMS Kasha	HUSSAIN AHMAD	AT	15					
GMS Injavar	NOORUL AHAD	SST (Gen)	15	0	1	1	270,000	26
GMS Injavar	Noorullah Khan	PET	15					
GMS Injavar	ABDUL AZEEM	DM	15					
GMS Injavar	INAYAT ULLAH	CT	15					
GMS Injavar	UMAR SHAH	CT	15					
GMS Injavar	KHALIL REHMAN	AT	15					
GMS GhuzGarh	EID MUHAMMAD	SST (Gen)	16	0	1	1	270,000	14
GMS GhuzGarh	MUHAMMAD IQBAL	PET	15					
GMS GhuzGarh	DILNIAZ KHAN	DM	15					
GMS GhuzGarh	MUHAMMAD GUL	CT	15					
GMS GhuzGarh	ALI MAJAN	CT	15					
GMS GhuzGarh	Muhammad Sabir	AT	15					
GPS SarayGaray	MAMI	TT	15	0	1	1		64

	KHAN						225,00 0	
GPS SarayGaray	MIAN KHAN	PSHT	15					
GPS SarayGaray	FAIZ ULLAH	PST	12					
GPS Chaman Sheikhan	SAID REHMAN	TT	15	1	2	1	225,00 0	
GPS Chaman Sheikhan	VACANT	PSHT	15					
GPS Chaman Sheikhan	MUHAMM AD IMRAN	PST	12					
GPS Hassanzai	M. TAYYAB	TT	15	0	1	1	225,00 0	155
GPS Hassanzai	FAZAL SUBHAN	PSHT	15					
GPS Hassanzai	Shahid Gul	PST	12					
GGPS Derma	VACANT	TT	15	1	2	1	225,00 0	51
GGPS Derma	Najma Begum	PSHT	15					
GGPS Derma	NASRIN BEGUM	PST	12					
GGPS Qamber Ali Killi	MEHNAZ	PSHT	15	0	1	1	225,00 0	107
GGPS Qamber Ali Killi	GUL KHANDA	PST	12					
GGPS Qamber Ali Killi	BIBI NASEEM FATIMA	PST	12					
GGPS LandaGhar	Noor Zadi Jan	PSHT	15	0	3	3	675,00 0	146
GGPS LandaGhar	AMZOLAJA N	PST	12					
GGPS And Khel Payan	SAYEDA SHAKEELA LAILA	TT	15	0	2	2	450,00 0	132
GGPS And Khel Payan	MEMA JAN	PSHT	15					
GGPS And Khel Payan	ASMA KHATOON	PST	12					
GGPS SterBezot	NOREEN AKHTAR	PSHT	15	0	1	1	225,00 0	173
GGPS SterBezot	GUL NAZEER	PST	12					

GGPS Syed Khalil Baba	Shehnaz Bibi	PSHT	15					
GGPS Syed Khalil Baba	VACANT	PST	12	1	2	1	225,000	
GPS Jalo	RIDE GUL	TT	15	0	1	1	225,000	138
GPS Jalo	AKBAR GUL	PSHT	15					
GPS Jalo	NAZIR AKBAR	PST	12					
GPS Biland Khel No.02	ZAHEENUL LAH	TT	15	1	2	1	225,000	
GPS Biland Khel No.02	ZALIMAT KHAN	PSHT	15					
GPS Biland Khel No.02	VACANT	PST	12					
GGPS Rakhshi Abad	VACANT	PSHT	15					
GGPS Rakhshi Abad	VACANT	PST	12	1	2	1	225,000	0
GPS Taghnai	SHUJA ALAM KHAN	PSHT	15	0	1	1	225,000	0
GPS Taghnai	Hazrat Shah	PST	12					
GPS Zakhtan	QADIM KHAN	TT	15	0	1	1	225,000	115
GPS Zakhtan	ASHAB GUL	PSHT	15					
GPS Zakhtan	Muhammad Hubaib	PST	12					
GGPS Khial Mat Khan Killi	BUSHRA BIBI	PSHT	15	1	2	1	225,000	87
GGPS Khial Mat Khan Killi	VACANT	PST	12					
GPS Zera	SYED HAMID HUSSAIN	Sr TT	16	0	2	2	450,000	
GPS Zera	SYED NIQAB HUSSAIN	PSHT	15					
GPS Zera	Syed Iqrar Hussain	PST	12					
GGPS Ain Posh	VACANT	PSHT	15	1	2	1	225,000	

							0	
GGPS Ain Posh	KHATMINA JAN	PST	12					
GGPS Kurez	JAMILA BEGUM	TT	15	0	2	2	450,00 0	127
GGPS Kurez	SHAHEEN BEGUM	PSHT	15					
GGPS Kurez	MUSSARAT SHAHEEN	PST	12					
GGPS Khair Ali Killi	SHASMEEN A	TT	15	0	2	2	450,00 0	154
GGPS Khair Ali Killi	AMIN SULTAN	PSHT	15					
GGPS Khair Ali Killi	WAK BAZA	PST	12					
GGPS Ahmed Khel	VACANT	TT	15	1	2	1	225,00 0	152
GGPS Ahmed Khel	BASNOOR A JAN	PSHT	15					
GGPS Ahmed Khel	SHEHLA BEGUM	PST	12					
GPS Kasha	MUHAMM AD ASHRAF	Sr TT	16	0	2	2	450,00 0	198
GPS Kasha	FAISAL MUMTAZ	PSHT	15					
GPS Kasha	GUL HAKIM	PST	12					
GPS Mishti Bazar	ZIA UL HAQ	Sr TT	16	0	2	2	450,00 0	
GPS Mishti Bazar	HAZRAT NABI	PSHT	15					
GPS Mishti Bazar	Yaseen Khan	PST	12					
GGPS Spin Begi	SHABNAM	Sr TT	16	0	2	2	450,00 0	178
GGPS Spin Begi	BIBI SHAZINA	PST	12					
GGPS Spin Begi	SHAKEELA BEGUM	PST	12					
GPS Zanka Khel	SHAMSHA D SHAH	TT	15	0	1	1	270,00 0	107
GPS Zanka Khel	NAQEEB ULLAH	PSHT	15					
GPS Zanka Khel	Abdul Qadir	PST	12					

GPS Ghiljo	MUHAMMAD ALAM	TT	15	0	2	2	450,00 0	170
GPS Ghiljo	FAZAL AMIN	PSHT	15					
GPS Ghiljo	Muhammad Usman	PST	12					
GPS YakhoKandow	Wahid Akbar PST	PST/P SHT	15	0	1	1	225,00 0	
GPS YakhoKandow	ZAMIR GUL	PST	12					
GPS Biland Khel No.01	ABDUR REHMAN QIBLA JAN	TT	15	0	3	3	675,00 0	
GPS Biland Khel No.01	ALAM JAN	PSHT	15					
GPS Biland Khel No.01	GHULAM MUHYUDDIN	PST	12					
GGPS Mishti Bazar	VACANT	PSHT	15	2	3	1	225,00 0	
GGPS MISHTI BAZAR	VACANT	PST	12					
GGPS Dray Kholay	Bibi Haj	PSHT	15	1	2	1	225,00 0	94
GGPS DRAY KHULLAY	VACANT	PST	12					
GMS Sarki Khel	MUNIR KHAN	SST (Gen)	16	0	1	1	270,00 0	17
GMS Sarki Khel	SULEMAN KHAN	PET	15					
GMS Sarki Khel	HAFEEZ UR REHMAN	DM	15					
GMS Sarki Khel	MIR ASGHAR	CT	15					
GMS Sarki Khel	KHALIL UR REHMAN	CT	15					
GMS Sarki Khel	MUHAMMAD IBRAR	AT	15					
GMS Mirbak	FEROZ KHAN	SST (Gen)	16	0	1	1	270,00 0	32
GMS Mirbak	Ikhlaq Muhammad	PET	15					
GMS Mirbak	MUHAMMAD	DM	15					

	AD SHAHID							
GMS Mirbak	WALEED QADAR	CT	15					
GMS Mirbak	MUHAMMAD YOUSAF	CT	15					
GMS Mirbak	RASHID AHMAD	AT	15					
GMS Dana Khula	NOWROZ KHAN	SST (Gen)	16	0	1	1	270,000	45
GMS Dana Khula	SHAFQATULLAH	PET	15					
GMS Dana Khula	NAIMAT ULLAH KHAN	DM	15					
GMS Dana Khula	ISRAFEEL KHAN	CT	15					
GMS Dana Khula	ABDUL SHAKOOR	CT	15					
GMS Dana Khula	ABDUL MATEEN	AT	15					
GMS Dargai	AQEEL HASSAN	SST (Gen)	16	0	1	1	270,000	26
GMS Dargai	SYED IZHAR HUSSAIN	Sr AT	16					
GMS Dargai	MUHAMMAD TUFAIL	PET	15					
GMS Dargai	SAHIB HASSAN	DM	15					
GMS Dargai	IMTIAZ ALI	CT	15					
GMS Dargai	MUHAMMAD SOHAIL	CT	15					
GGPS Khan Sher Mela Largi Tang	RAZMEEN A JAN	PSHT	15	0	2	2	450,000	88
GPS Khan Sher Mela Largi Tang	ATIA ZAMAN	PST	12					
GGMS Shiraz Garhi	BI BI FARZANA	SST (Gen)	16	1	2	1	270,000	3
GGMS Shiraz Garhi	VACANT	PET	15					
GGMS Shiraz Garhi	SHAISTA LATIF	DM	15					
GGMS Shiraz Garhi	RUBAB AMEEN	CT	15					
GGMS Shiraz Garhi	BIBI ROZIA	CT	15					
GGMS Shiraz Garhi	VACANT	AT	15					

GGMS And Khel Payan	BEGUM SULTAN	SST (Gen)	16	1	2	1	270,000	9
GGMS And Khel Payan	SUMAIRA BEGUM	PET	15					
GGMS And Khel Payan	FARKHAN DA	DM	15					
GGMS And Khel Payan	BOSHRA SHAHEEN	CT	15					
GGMS And Khel Payan	SHAKEELA NAZ	CT	15					
Total				18	76	58	12,150,000	

Annexure-04
PDP No.2.4.1.6

Detail of habitual absent teaching staff							
S. No.	Name of School	Full Name	Persona I No	Designation	Absent Since Date	Monthly pay	Total loss
1	GPS Dago Takhtak	ASAD ULLAH	00971092	PST	24/06/2021	34,708	381,788
2	GPS Kot Ali Khel	FAZAL KHAN	50392673	PST	01/03/2021	34,708	416,496
3	GMS SteraKada	ABDUL HAMEED	50157927	SST (General)	20/09/2021	72,708	654,372
4	GPS Sara Khuna	Syed Telawat Hussain	426571	Senior TT	09/01/2020	67,269	807,228
5	GPS Spidar	MUHAMMAD JANAN	427533	PSHT	03/12/2021	81,143	568,001
6	GMS DamberLasti	Muhammad Adnan	00000000	SST (General)	17/12/2021	72,708	399,894
7	GGHS Spin Begi	NOUREEN ORAKZAI	50187835	SST (Bio-Che)	07/04/2021	72,708	872,496
8	GGPS Derma	Najma begum	00433651	PSHT	07/03/2021	60,552	121,104
9	GGHS Ahmed khel	Iram Naz	50187795	Senior AT	01/10/2021	67,269	605,621
10	GGPS Kangani	Noor Jahan	453164	PSHT	25/10/2021	58,722	469,776
11	GGPS Khinsar	Basmira Jan	00000000	PST	22/02/2021	34,708	416,496
12	GGPS Chappermishti	Tasleem Akhtar	00433688	TT	18/11/2021	71,666	501,662
Total							6,214,934

Annexure-05
2.4.1.8

Statement showing details of unauthorized drawl of UAA

SR NO	NAME OF OFFICIAL	DESIGNATION	MONT H	AMOUNT/ MONTH	TOTAL
1	Dr.Gultaj Hussain	Vety Officer	12	4000	48000
2	Dr.Zamin Ali	Vety Officer	12	4000	48000
3	Muhammad Ayaz	Office Assistant	12	2500	30000
4	Khurshid Ahmed	VetySupervisour	12	1500	18000
5	Said Raziq	VetySupervisour	12	1500	18000
6	Johar Ali	VetySupervisour	12	1500	18000
7	Zahir Shad	VetySupervisour	12	1500	18000
8	Hussain Gul	VetySupervisour	12	1500	18000
9	Faiz Mohammad	VetySupervisour	12	1500	18000
10	Lal Faqeer	VetySupervisour	12	1500	18000
11	Mohammad Tariq	Senior Vety Assistant	12	1500	18000
12	Atta ullah	Senior Vety Assistant	12	1500	18000
13	Zulfiqar Khan	Senior Vety Assistant	12	1500	18000
14	Noshid Ali	Senior Vety Assistant	12	1500	18000
15	Younas Ali	Senior Vety Assistant	12	1500	18000
16	Munir Khan	Senior Vety Assistant	12	1500	18000
17	Munir Hassan	Senior Vety Assistant	12	1500	18000
18	Khalial Hussain	Senior Vety Assistant	12	1500	18000
19	Ihsan Ali	Senior Vety Assistant	12	1500	18000
20	Hakmeer Hussain	Senior Vety Assistant	12	1500	18000
21	Ashfaq Shah	Senior Vety Assistant	12	1500	18000
22	Iqrar Ali	Vety Assistant	12	1500	18000
23	Diltaj Ali	Vety Assistant	12	1500	18000
24	Mohammad Ramazan	Vety Assistant	12	1500	18000
25	Mohammad Shifique	Vety Assistant	12	1500	18000
26	Zulfiqar Khan	Vety Assistant	12	1500	18000
27	Mumtaz Javeed	Vety Assistant	12	1500	18000
28	Hashmat Ali	Vety Assistant	12	1500	18000
29	Zulfiqar Ahmed	Vety Assistant	12	1500	18000
30	Said Ur Rehman	Vety Assistant	12	1500	18000
31	Hazrat Ali	Vety Assistant	12	1500	18000
32	Khan Ullah	Jr/Clerk	12	1500	18000

33	Aftab Anwar	Jr/Clerk	12	1500	18000
34	Shah Jahan	Vety Assistant	12	1500	18000
35	Fazale Rabbi	Vety Assistant	12	1500	18000
36	Shahidullah Khan	Vety Assistant	12	1500	18000
37	Shah Nawaz	Vety Assistant	12	1500	18000
38	Muhammad Zakki	Vety Assistant	12	1500	18000
39	Syed Haseeb Ahmad	Vety Assistant	12	1500	18000
40	Azam Khan	Vety Assistant	12	1500	18000
41	Muhammad Nawaz	Vety Assistant	12	1500	18000
42	Tasawar Ali	Vety Assistant	12	1500	18000
43	Fazal Amin	Vety Assistant	12	1500	18000
44	Gul Dar Ali	Vety Assistant	12	1500	18000
45	Sakhi Badshah	Vety Assistant	12	1500	18000
46	Muhammad Rashid	Vety Assistant	12	1500	18000
47	Mufeed Ali	Vety Assistant	12	1500	18000
48	Fazal Wahab	Vety Assistant	12	1500	18000
49	Janat Ullah	Vety Assistant	12	1500	18000
50	Gul shah hussain	Vety Assistant	12	1500	18000
51	Sajid Ali	Vety Assistant	12	1500	18000
52	Shabab Ali	Vety Assistant	12	1500	18000
53	Abdul Qayum	Vety Assistant	12	1500	18000
54	Mohammad Saeed	Vety Assistant	12	1500	18000
55	Mohammad Akram	Vety Assistant	12	1500	18000
56	Mohammad Asif	Vety Assistant	12	1500	18000
57	Saif Ullah	Vety Assistant	12	1500	18000
58	Wahid Ullah	Vety Assistant	12	1500	18000
59	Wahid Ullah	Vety Assistant	12	1500	18000
60	Imtiaz Ali	Vety Assistant	12	1500	18000
61	Waiz Ullah	Vety Assistant	12	1500	18000
62	Wahid Noor	Driver	12	1500	18000
63	Ashfaq Hussain	N/Q	12	1500	18000
64	Noor Ullah	N/Q	12	1500	18000
65	Hadiz Zaman	FCA	12	1500	18000
66	Mansab Ali	FAC	12	1500	18000
67	Yousaf Khan	Chowkidar	12	1500	18000
68	Arshad Ahmad	Chowkidar	12	1500	18000
69	Rahim Badshah	Chowkidar	12	1500	18000
70	Nawaz Ali	Chowkidar	12	1500	18000
71	Jadeed Ali	Chowkidar	12	1500	18000
72	Rahim Gul	Chowkidar	12	1500	18000
73	Kashmir Khan	Chowkidar	12	1500	18000
74	Muhammad Dar Khan	Chowkidar	12	1500	18000
75	Ikram ullah	Chowkidar	12	1500	18000
76	Mohammad Israr	Chowkidar	12	1500	18000
77	Kabir Ali	Chowkidar	12	1500	18000
78	Zafar Abbas	Chowkidar	12	1500	18000
79	Syed ibne Ali	Chowkidar	12	1500	18000
80	Syed Munir Abbas	Chowkidar	12	1500	18000
81	Muhammad Zaman	Chowkidar	12	1500	18000
82	Sahif Khan	Chowkidar	12	1500	18000

83	Fazal Qadir	Chowkidar	12	1500	18000
84	Syed Sakhawat Ali Shah	Behishti	12	1500	18000
85	Janat Khan	Behishti	12	1500	18000
86	Zarmat Khan	Behishti	12	1500	18000
87	Ghafoor Khan	Behishti	12	1500	18000
88	Syed Muhammad Badshah	Behishti	12	1500	18000
89	Shahid Ali	Behishti	12	1500	18000
90	Noor Muhammad	Behishti	12	1500	18000
91	Hassan Zeb	Behishti	12	1500	18000
92	Ghafoor Khan	Behishti	12	1500	18000
93	Mubarak Ali	Behishti	12	1500	18000
94	Muhammad Tariq	Behishti	12	1500	18000
95	Laiq Khan	Behishti	12	1500	18000
96	Ihsan Ullah	Behishti	12	1500	18000
97	Mst. Nasima Jan	Behishti	12	1500	18000
98	Syed Muhammad Hassan	Behishti	12	1500	18000
99	Shah Sawar Hussain	Sweeper	12	1500	18000
100	Wishalkumar	Sweeper	12	1500	18000
101	Noor Saleem	Sweeper	12	1500	18000
102	Ahmad Sher	Sweeper	12	1500	18000
103	Farid Khan	Sweeper	12	1500	18000
104	Wasim Abbas	Sweeper	12	1500	18000
105	Qamar Gul	Sweeper	12	1500	18000
106	Hayat Ullah	Sweeper	12	1500	18000
107	Mir Abbas Khan	Sweeper	12	1500	18000
108	Shah Jahan	Sweeper	12	1500	18000
109	Fazal Khaliq	Sweeper	12	1500	18000
110	Gul Hussain	Sweeper	12	1500	18000
111	Zakir Ali	Sweeper	12	1500	18000
112	Musawer Hussain	Sweeper	12	1500	18000
113	Ahmad Askar	Chow-cum-Behishti	12	1500	18000
114	Mushahid Hussain	Chow-cum-Behishti	12	1500	18000
115	Muhammad Badshah	Chow-cum-Behishti	12	1500	18000
116	RafiUllah	Chow-cum-Behishti	12	1500	18000
117	Syed Mir Hussain	Chow-cum-Behishti	12	1500	18000
118	Zalif Gul	Chow-cum-Behishti	12	1500	18000
119	Sultan Akbar	Chow-cum-Behishti	12	1500	18000
120	Muhammad Saeed	Chow-cum-Behishti	12	1500	18000
121	Gul Saif	Chow-cum-Behishti	12	1500	18000
122	Syed Nadeem Hussain	Chow-cum-Behishti	12	1500	18000
123	Mohammad Qayyum	Chow-cum-Behishti	12	1500	18000
124	Muhammad Farooq	Chow-cum-Behishti	12	1500	18000
125	Munsif Ali	Chow-cum-Behishti	12	1500	18000
126	Azam Khan	Chow-cum-Behishti	12	1500	18000
127	Syed Muhammad Imtiaz	Chow-cum-Behishti	12	1500	18000
128	Muhammadi Jan	Chow-cum-Behishti	12	1500	18000
129	Amir Habib	Chow-cum-Behishti	12	1500	18000
130	Hussain Faqeer	Chow-cum-Behishti	12	1500	18000
131	Rabit Ali	Chow-cum-Behishti	12	1500	18000

132	Nasim Ali	Chow-cum-Behishti	12	1500	18000
133	Wazir Ur Rehman	Chow-cum-Behishti	12	1500	18000
134	Karim Gul	Chow-cum-Behishti	12	1500	18000
135	Syed Noor Kazim Shah	Chow-cum-Behishti	12	1500	18000
136	Muhammad Tayyab	Chow-cum-Behishti	12	1500	18000
137	Umar Hayat	Chow-cum-Behishti	12	1500	18000
138	Jan Ali	Chow-cum-Behishti	12	1500	18000
139	Jawahir Ali	Chow-cum-Behishti	12	1500	18000
140	Inab Gul	Chow-cum-Behishti	12	1500	18000
141	Sharif Khan	Chow-cum-Behishti	12	1500	18000
142	Mir Nawaz Khan	Chow-cum-Behishti	12	1500	18000
143	Mir Hassan Gul	Chow-cum-Behishti	12	1500	18000
144	Syed AsnadHuassain	Chow-cum-Behishti	12	1500	18000
145	Bashir Khan	Chow-cum-Behishti	12	1500	18000
146	Javid Rehman	Chow-cum-Behishti	12	1500	18000
147	Inab Gul	Chow-cum-Behishti	12	1500	18000
148	Muhammad Shabir	Chow-cum-Behishti	12	1500	18000
149	Muhammad Rahim	Chow-cum-Behishti	12	1500	18000
150	Aqal Badshah	Chow-cum-Behishti	12	1500	18000
151	Bashir Ali	Chow-cum-Behishti	12	1500	18000
152	Pir Badshah	Chow-cum-Behishti	12	1500	18000
153	Muhammad Zubir	Chow-cum-Behishti	12	1500	18000
154	Farman ullah	Chow-cum-Behishti	12	1500	18000
Total					2,844,000

Annexure-06

2.4.1.9

Statement showing details of unauthorized drawl of UAA

S.No	NAME OF OFFICER/ OFFICIALS	DESIGNATION	BPS	UAA Allownce per month	UAA Allow 2020-21
1	2	3	4	5	6
1	Faiq Iqbal	Distt Director Agri	18	0	0
2	Mawiz Khan	Office Assistant	16	1500	18000
3	Waheed U Rehman	Junior Clerk	11	1500	18000
4	Muhammad Imtiaz Khan	Junior Clerk	11	1500	18000
5	Tahir Ali	Junior Clerk	11	1500	18000
6	Jasim Ahmad	Junior Clerk	11	1500	18000
7	Tahir Shah	Junior Clerk	11	1500	18000
8	Shahan Zeb	Junior Clerk	11	1500	18000
9	Muhammad Sulaiman	Junior Clerk	11	1500	18000
10	Alman Ali	Agri: Supervisor	14	1500	18000
11	S.Hijab Hussain	Agri Inspector	11	1500	18000
12	Muhammad .Sayad	Field Assistant	9	1500	18000
13	Lessan Ali	Field Assistant	9	1500	18000
14	Said Wali	Field Assistant	9	1500	18000
15	Rais Khan	Field Assistant	9	1500	18000
16	Ashraf Ali	Field Assistant	9	1500	18000
17	Inam Ali	Field Assistant	9	1500	18000
18	Rukan Ali	Field Assistant	9	1500	18000
19	Muqadar Ali	Field Assistant	9	1500	18000
20	Dost Ali	Field Assistant	9	1500	18000
21	Askar Ali	Field Assistant	9	1500	18000
22	Abdur Rauf	Field Assistant	9	1500	18000
23	Alham Ali	Field Assistant	9	1500	18000
24	Muhammad Bahadar	Field Assistant	9	1500	18000
25	Haziq Ali	Field Assistant	9	1500	18000
26	Faizur Rehman	Field Assistant	9	1500	18000
27	Barhayad Ali	Field Assistant	9	1500	18000
28	Shafiq ur Rehman	Driver	6	1500	18000
29	Muhammad Salman	Crop reporter	7	1500	18000
30	Wajid Khan	Crop reporter	7	1500	18000
31	Muhammad Sohail	Crop reporter	7	1500	18000
32	Qasim Khan	Crop reporter	7	1500	18000
33	Muhammad Ghani	Crop reporter	7	1500	18000
34	Bilal Ahmad	Budder	7	1500	18000
35	Imam Faqir	Budder	7	1500	18000

36	Mirzali Khan	Budder	7	1500	18000
37	Kifayat Khan	Budder	7	1500	18000
38	Syed Muhammad Alain	Budder	7	1500	18000
39	Syed Wajid Ali Shah	Budder	7	1500	18000
40	Abdul Khaliq	Budder	7	1500	18000
41	S.Murtaza Hussain	Budder	7	1500	18000
42	Abdul Ali	Budder	7	1500	18000
43	Muhammad Tahir	Budder	7	1500	18000
44	Ihsanullah	Budder	7	1500	18000
45	Noor Faraz	Budder	7	1500	18000
46	Irfanullah	Budder	7	1500	18000
47	Syed Hashim	Budder	7	1500	18000
48	Muhammad Ali	Budder	7	1500	18000
49	Farid ud Din	Budder	7	1500	18000
50	Muhammad Rahim	Fitter	7	1500	18000
51	Afzal Khan	Mechanic	7	1500	18000
52	Raseef Khan	N/Qasid	4	1500	18000
53	Alif khan	Chowkidar	4	1500	18000
54	Juma Gul	Chowkidar	4	1500	18000
55	Aftab Ali	Chowkidar	4	1500	18000
56	Ayan Ali	Chowkidar	4	1500	18000
57	Shaukat Ali	Chowkidar	4	1500	18000
58	Diltaj Ali	Field worker	4	1500	18000
59	S.Hassan Jan	Field worker	4	1500	18000
60	Shahzer Khan	Field worker	4	1500	18000
61	Shah Nawaz	Field worker	4	1500	18000
62	Abdul Hanan	Field Worker	4	1500	18000
63	Aziz U Rehman	Field worker	4	1500	18000
64	Hussain Ali	Field worker	4	1500	18000
65	Wahid Ali	Field worker	4	1500	18000
66	Khan Sharif	Field worker	4	1500	18000
67	Sher Alam Khan	Field worker	3	1500	18000
68	Said Faraz	Field worker	4	1500	18000
69	Ali Nazar	Field worker	4	1500	18000
70	Muhammad Nasir	Field worker	3	1500	18000
71	Mehrab Gul	Chowkidar	3	1500	18000
72	Tehsil khan	Chowkidar	3	1500	18000
73	Hayat Muhammad	Chowkidar	3	1500	18000
74	S.Muzahir Hussain	Field Worker	3	1500	18000
75	Asadullah	Field Worker	3	1500	18000
76	Umer Din	Field worker	3	1500	18000
77	Umar Gul	Field Worker	3	1500	18000
78	Umar Hayat	Cleaner	3	1500	18000
79	Tahir Ali	Field worker	3	1500	18000
80	Shakirullah	Field worker	3	1500	18000

81	Asadullah	Field worker	3	1500	18000
82	Ahmad Ullah	Chowkidar	3	1500	18000
83	Aqleem Ali	Field worker	3	1500	18000
84	Awal mat khan	Field Worker	3	1500	18000
85	Sultan Ahmad	Field worker	1	1500	18000
86	Aamir Hussain	Chowkidar	3	1500	18000
87	Amjad Shah	Field worker	3	1500	18000
88	Khalid Usman	Field worker	3	1500	18000
		Total		130,505	1,566,006

Annexure-07
2.4.1.10

Detail of overpayment of HPA during the year 2021-22

No	Pers .no.	Name of Employee	Designation	Allowance	Required Rate of HPA	Rate allowed	Difference	overpayment
1	331 248	AFTAB ALAM	SENIOR MEDICAL OFFICER	Health Professional Allow	85,000	96,000	11,000	66,000
2	653 671	KAUSAR SHAH	MEDICAL OFFICER	Health Professional Allow	85,000	92,000	7,000	42,000
3	657 298	MUHAM MAD YONAS	MEDICAL OFFICER	Health Professional Allow	85,000	92,000	7,000	42,000
4	501 554 78	IFTIKHAR ALI	MEDICAL OFFICER	Health Professional Allow	85,000	92,000	7,000	42,000
5	504 992 16	SAJJAD AKBAR	MEDICAL OFFICER	Health Professional Allow	85,000	92,000	7,000	42,000
6	331 248	AFTAB ALAM	SENIOR MEDICAL OFFICER	Health Professional Allow	85,000	128,000	43,000	258,000
7	653 671	KAUSAR SHAH	MEDICAL OFFICER	Health Professional Allow	85,000	128,000	43,000	258,000
8	657 298	MUHAM MAD YONAS	MEDICAL OFFICER	Health Professional Allow	85,000	128,000	43,000	258,000
9	501 554 78	IFTIKHAR ALI	MEDICAL OFFICER	Health Professional Allow	85,000	128,000	43,000	258,000
10	504 992 16	SAJJAD AKBAR	MEDICAL OFFICER	Health Professional Allow	85,000	128,000	43,000	258,000
Total overpayment								1,524,000

Annexure-08

2.4.1.12

Detail of overpayment of pay and allowances

S#	Name	Posting	Period	Days/Months	Total Pay & Allowances
1	DrYousra Khalid WMO	RHC Koriz	13,14,16 July 2022	3 days	18,000
2	DrAkif Amin MO AIP type D kalya	T D hospital Kalya	2 days	2 days	13,333
3	Dr M Raiz MO AIP	T D Daboori	7 days	7 days	42,000
4	Jawadhussain WO	CHC Zaridar	3 days		3,703
5	Nafees Fatima LHV	CHC Zaridar	14 days	14 days	28,762
6	Sajjad Hassan CT Pharmacy	CHC Zaridar	13 days	---do---	31,522
7	S Hadihussain CT Pharmacy	---do---	15 days	15 days	39,603
8	TaseemHussain WO	---do---	4 days	4 days	4,294
10	Najmabibi Dai	---do---	--do---	---do---	5,212
12	Raimaz LHV	BHU Mithu	30 days	30 days	56,000
13	Rukhshundapari LHV	---do--	--do--	30 days	56,000
14	Marmenabibi Dai	BHU SawroKot	7 months	7 months	210,000
15	Zakhta Jan Dai	--do---	6 months	6 months	180,000
16	Hasinabibi Dai	CD Jalakamila	15 days	15 days	17,928
17	Zulfanbib LHV	--do--	--do---	---do---	25,000
18	DrZeshan Ahmad	RHC Kuraiz	45 days	45 days	217,307
19	Noor Taj begum LHV	BHU Kasha	30 days	30 days	57,000
20	KapirJamala Dai	BHU Kasha	30 days	30 days	40,000
21	MstZulfana LHV	CD Jalaka Mila	12 days	12 days	30,000
22	Nabila banu LHV	Type D kalaya	90 days	90 days	150,000
Total non-deduction of pay & allowance for absence period					1,075,814

Annexure-09**PDP No.2.4.1.18****Detail of irregular expenditure**

S.No	Head of Account	Voucher No. date	Amount of Bill
1	Purchase of Stationary	24(Dec-2021)	368,196
2	Purchase of Oxygen	03(Dec-2021)	173,046
3	Purchase of LED TV	117/ Sept 2021	265,980
4	Purchase of Furniture	64/Sept 2021	172,996
5	Purchase of Furniture	29/Sept 021	138,510
6	Purchase of LPG Gas	106/Dec 2021	333,600
7	Purchase of Furniture	47A July 2021	153,270
8	Repair and maintenance DHQ	45 (Aug 2021)	169,000
9	Purchase of LPG Gas	80 (Mar 2022)	350,500
10	Purchase of Seasonal Plants	56 (Mar 20220	336,000
11	purchase of Hygiene Items	98 (Nov 2021)	511,650
12	Purchase of Stationary	81 (April 2022)	302,784
13	Purchase of Lab Items	07 (april 2022)	175,756
14	Purchase of LPG Gas	74(Jan 2022)	541,600
15	Construction work in office	50(Jan 2022)	670,605
16	Purchase of LPG Gas	121(April 2022)	209,600
17	Purchase of Ortho consumables	61 (Dec 2021)	591,558
18	Purchase of LPG Gas	80 (Feb 2022)	485,600
19	Purchase of LAP Top 2 Nos	10 (May 2022)	392,075
20	Purchase of Printer	124 (May 2022)	157,000
21	Construction work at thqGhiljo	154 (April 2022)	121,750
22	Purchase of LPG Gas Ghiljo	96 (April 2022)	126,000
23	Purchase of Tabels THQ ghiljo	52 (Aril 2022)	217,119
24	Purchase of Seasonal Plants	54 (Mar 2022)	252,000
25	Purchase of Printer	123 (May 2022)	157,000
26	Repair and renovation works ghiljo	49 (Dec 2021	2,051,935
27	Solar system THQ Ghiljo	105 (Nov 2021)	889,789
Total Irregular Expenditure on account of procurement			10,314,919

Annexure-10
PDP No.2.4.2.1

Detail of non-recovery user charges.

S. No.	Head of account	Number of patients	Rate	Total amount of loss
Type-D Hospital Meshti Mela				0
01	OPD	107677	10	1,076,770
02	Emergency	18647	10	186,470
03	Indoor Patient	12396	10	123,960
04	Ultrasound	7213	100	721,300
05	X-ray	12757	50	637,850
06	Laboratory Tests	56,140	100	5,614,000
07	ECG	1,719	100	171,900
08	Deliveries	965	200	193,000
THQ Hospital Ghiljo				0
09	OPD	56445	10	564,450
10	Emergency		10	0
11	Indoor Patient		10	0
12	Ultrasound	6102	100	610,200
13	X-ray	1853	50	92,650
14	Laboratory Tests	52080	100	5,208,000
15	Surgeries	33	100	3,300
16	Deliveries	377	200	75,400
Total non-recovery of User Charges				15,279,250

Annexure-11
PDP No.2.4.3.4

Detail of shifting of PTC fund back to designated bank account of DEO

S. No	School Name from where fund transferred/ recovered	Cheque Number	Cheque Date	Amount
1	GPS Dana Khawala	--	24.5.2022	1,058,000
2	GGPS Murez	3791262	16.3.2022	1,260,000
3	GGPS Mitto	--	---	743,000
4	GGPS Musa Khan Killi	4012890	3.2.2022	1,500,000
5	GGHS Kurez	---	3.3.2022	1,600,000
6	GHS Avi Mela	---	2.2.2022	460,000
7	GGPS Spin Begi	37437553	28.2.2022	800,000
8	GPS Shna Naka	38551413	15.12.2021	200,000
9	GPS Inzer Banda	---	30.12.2021	1,300,000
10	GGPS Tagha Mela	---	29.12.2021	204,000
11	GGPS Suliman Khel	39367552	15.12.2021	585,210
12	GGPS Tagha Sam	45600231	16.12.2021	560,000
13	GPS Goeen	38550470	17.11.2021	1,600,000
14	GMS Goeen	---	17.11.2021	1,360,000
15	GPS Zanka Khel	20660802	2.12.2021	1,060,000
16	GGPS Mir Mela Sheikhan	---	17.1.2022	800,000
17	GPS Badan	000002	11.1.2022	800,000
18	GPS NafloShadal	---	5.10.2021	900,000
19	GPS Essa Khel	42361631	9.9.2021	1,600,000
20	School name not mentioned	---	11.10.2021	160,000
21	GGPS Zawan	---	6.10.2021	800,000
22	GGPS ChuttaBezot	---	14.9.2021	1,059,000
23	GPS Shna Naka	38551412	7.9.2021	660,000
24	GPS Ibrahimzai	39575191	8.9.2021	800,000
25	GPS Sanghra	38530023	8.9.2021	1,600,000
26	GPS Rangin Khel	38541976	7.9.2021	600,000
27	GPS Naka Mela	38551316	7.9.2021	800,000
28	GPS Zawan	---	3.8.2021	2,400,000
29	GPS Zaina Khel	38530428	27.8.2021	800,000
30	GGPS Naka Mela	38550764	26.8.2021	800,000
31	GPS Toor Khauri	---	11.8.2021	200,000
32	GGPS Malang Ghar	---	22.7.2021	600,000
33	GPS Dray Soti	---	12.7.2021	1,058,000
34	GPS Bada Sheikhan	38541924	7.7.2021	800,000
35	GPS Lal Pura	000005	14.7.2021	1,460,000
	Total			32,987,210

Annexure-12
PDP No.2.4.3.6

Detail of payments through DDO

Name of the payee	Check number	Payment date	Amount paid
DEPUTY COMMISSIONER ORAKZAI	947120	13.08.2021	480,000.00
DEPUTY COMMISSIONER ORAKZAI	947124	16.08.2021	300,000.00
DISTRICT PLANNING OFFICER	947129	16.08.2021	22,750.00
DISTRICT PLANNING OFFICER	947130	16.08.2021	14,105.00
DISTRICT PLANNING OFFICER	947131	17.08.2021	1,100.00
DISTRICT PLANNING OFFICER	947132	17.08.2021	1,100.00
DISTRICT PLANNING OFFICER	947133	17.08.2021	5,164.00
DEPUTY COMMISSIONER ORAKZAI	947143	17.08.2021	5,000.00
DEPUTY COMMISSIONER ORAKZAI	947144	17.08.2021	6,028.00
DEPUTY COMMISSIONER ORAKZAI	947145	17.08.2021	1,600.00
DEPUTY COMMISSIONER ORAKZAI	947147	17.08.2021	11,356.00
DISTRICT FINANCE OFFICER	947148	17.08.2021	11,060.00
DISTRICT PLANNING OFFICER	947149	17.08.2021	2,300.00
DEPUTY COMMISSIONER ORAKZAI	947181	27.08.2021	81,297.00
DEPUTY COMMISSIONER ORAKZAI	947182	27.08.2021	81,216.00
DEPUTY COMMISSIONER ORAKZAI	947183	27.08.2021	81,134.00
DEPUTY COMMISSIONER ORAKZAI	947228	03.09.2021	3,549.00
DISTRICT FINANCE OFFICER	947246	10.09.2021	7,778.00
DEPUTY COMMISSIONER ORAKZAI	947248	10.09.2021	4,550.00
DEPUTY COMMISSIONER ORAKZAI	947253	14.09.2021	18,200.00
DEPUTY COMMISSIONER ORAKZAI	947254	14.09.2021	31,850.00
DEPUTY COMMISSIONER ORAKZAI	947255	14.09.2021	109,200.00
DEPUTY COMMISSIONER ORAKZAI	947256	14.09.2021	51,870.00
DEPUTY COMMISSIONER ORAKZAI	947257	14.09.2021	18,200.00
DEPUTY COMMISSIONER ORAKZAI	947258	14.09.2021	18,200.00
DEPUTY COMMISSIONER ORAKZAI	947259	14.09.2021	89,180.00
DEPUTY COMMISSIONER ORAKZAI	947260	14.09.2021	89,180.00
DEPUTY COMMISSIONER ORAKZAI	947261	14.09.2021	22,750.00
DEPUTY COMMISSIONER ORAKZAI	947262	14.09.2021	44,590.00
DEPUTY COMMISSIONER ORAKZAI	947263	14.09.2021	31,850.00

DEPUTY COMMISSIONER ORAKZAI	947264	14.09.2021	45,045.00
DEPUTY COMMISSIONER ORAKZAI	947265	14.09.2021	40,950.00
DEPUTY COMMISSIONER ORAKZAI	947266	14.09.2021	440,000.00
DEPUTY COMMISSIONER ORAKZAI	947268	15.09.2021	43,680.00
DISTRICT PLANNING OFFICER	947269	15.09.2021	1,370.00
DEPUTY COMMISSIONER ORAKZAI	947277	15.09.2021	2,275.00
DEPUTY COMMISSIONER ORAKZAI	947278	15.09.2021	1,500,000.00
DEPUTY COMMISSIONER ORAKZAI	947282	17.09.2021	3,500.00
DISTRICT PLANNING OFFICER	947297	20.09.2021	1,865.00
DEPUTY COMMISSIONER ORAKZAI	947301	21.09.2021	24,661.00
DEPUTY COMMISSIONER ORAKZAI	947309	22.09.2021	21,705.00
DEPUTY COMMISSIONER ORAKZAI	947310	22.09.2021	34,621.00
DEPUTY COMMISSIONER ORAKZAI	947357	29.09.2021	300,000.00
DEPUTY COMMISSIONER ORAKZAI	947392	05.10.2021	4,595.00
DEPUTY COMMISSIONER ORAKZAI	947393	05.10.2021	1,400.00
DEPUTY COMMISSIONER ORAKZAI	947406	08.10.2021	3,900.00
DISTRICT FINANCE OFFICER	947407	08.10.2021	8,100.00
DEPUTY COMMISSIONER ORAKZAI	947409	13.10.2021	18,009.00
DEPUTY COMMISSIONER ORAKZAI	947413	13.10.2021	1,456.00
DEPUTY COMMISSIONER ORAKZAI	947417	13.10.2021	1,547.00
DISTRICT FINANCE OFFICER	947418	22.10.2021	4,807.00
DISTRICT PLANNING OFFICER	947420	22.10.2021	18,000.00
DISTRICT FINANCE OFFICER	947424	22.10.2021	3,928.00
DEPUTY COMMISSIONER ORAKZAI	947486	29.10.2021	2,223.00
DEPUTY COMMISSIONER ORAKZAI	947554	11.11.2021	2,750.00
DEPUTY COMMISSIONER ORAKZAI	947581	16.11.2021	63,973.00
DEPUTY COMMISSIONER ORAKZAI	947604	18.11.2021	11,739.00
DEPUTY COMMISSIONER ORAKZAI	947622	22.11.2021	5,986.00
DEPUTY COMMISSIONER ORAKZAI	947652	26.11.2021	2,223.00
DISTRICT FINANCE OFFICER	947686	03.12.2021	13,195.00
DISTRICT PLANNING OFFICER	947687	03.12.2021	1,500.00
DISTRICT PLANNING OFFICER	947700	13.12.2021	3,323.00
DEPUTY COMMISSIONER ORAKZAI	947790	06.01.2022	2,223.00
DEPUTY COMMISSIONER ORAKZAI	947791	07.01.2022	300,000.00
DISTRICT PLANNING OFFICER	947870	26.01.2022	11,579.00

DISTRICT FINANCE OFFICER	947872	26.01.2022	6,337.00
DEPUTY COMMISSIONER ORAKZAI	947961	04.02.2022	2,289.00
DISTRICT PLANNING OFFICER	947975	07.02.2022	21,148.00
DISTRICT FINANCE OFFICER	947976	07.02.2022	30,967.00
DEPUTY COMMISSIONER ORAKZAI	948049	23.02.2022	2,299.00
DISTRICT FINANCE OFFICER	948257	08.04.2022	6,269.00
ASSISTANT COMMISSIONER UPPER	948435	11.05.2022	2,289.00
DISTRICT PLANNING OFFICER	948472	13.05.2022	8,610.00
DISTRICT PLANNING OFFICER	948473	13.05.2022	10,197.00
DISTRICT FINANCE OFFICER	949077	30.05.2022	8,000.00
ASSISTANT COMMISSIONER UPPER	949240	06.06.2022	2,299.00
DISTRICT FINANCE OFFICER	949362	13.06.2022	12,039.00
DISTRICT FINANCE OFFICER	949363	13.06.2022	11,654.00
DISTRICT PLANNING OFFICER	949444	16.06.2022	4,095.00
DISTRICT PLANNING OFFICER	1160634	22.06.2022	5,514.00
DEPUTY COMMISSIONER ORAKZAI	1160638	22.06.2022	2,500,000.00
ASSISTANT COMMISSIONER UPPER	1160640	22.06.2022	2,308.00
Total payments through DDO			7,228,599.00

Annexure-13**4.4.2.2****Detail of non- adjustment of 7% income tax during FY 2018-19****(Rs in million)**

S.No.	Name of Scheme	E/Cost	Expenditure	7% income
1	DWSS Pressure Pump at Mani Khel	1.960	1.960	0.137
2	DWSS Pressure Pump at Sabora Khel	1.960	1.960	0.137
3	DWSS Pressure Pump at Teria	1.960	1.960	0.137
4	DWSS Pressure Pump at Qalat	1.960	1.960	0.137
5	DWSS Pressure Pump at Main mela mirobak	1.960	1.960	0.137
6	DWSS Pressure Pump at muzamat khan	1.960	1.960	0.137
7	DWSS Pressure Pump at aba khelutmankhel	1.960	1.960	0.137
8	DWSS Pressure Pump at anjani	1.960	1.960	0.137
9	DWSS Pressure Pump at mishtikalaymirobak	1.960	1.960	0.137
10	DWSS Pressure Pump at qasimkhel	1.960	1.960	0.137
11	DWSS Pressure Pump at songrani	1.960	1.960	0.137
12	DWSS Pressure Pump at Dadar Khel	1.960	1.960	0.137
13	DWSS Pressure Pump at Sabzi Khel	1.960	1.960	0.137
14	DWSS Pressure Pump at Near Mishti bazar	1.960	1.960	0.137
15	DWSS Gravity Basis at Alwara to Manz Mela	1.000	1.000	0.070
16	Cause way at Star Sam	1.260	1.260	0.088
17	Retaining Wall at Landa Toi	1.000	1.000	0.070
18	Retaining Wall at Und Khel Bala	1.000	1.000	0.070
19	Retaining Wall at Kada Area	1.000	1.000	0.070
20	Retaining Wall at Mosque Dawli	1.000	1.000	0.070
21	Retaining Wall at SraKhuna	0.700	0.700	0.049
22	Retaining Wall at Kuriz	1.500	1.500	0.105
23	Retaining Wall at Mamuzai	0.500	0.500	0.035
24	Retaining Wall at Dargai	0.500	0.500	0.035
25	Retaining Wall at Gharky	0.500	0.500	0.035
26	Retaining Wall at Dara Mani Khel	0.500	0.500	0.035
27	Retaining Wall at ShawoDogha	0.500	0.500	0.035
28	Retaining Wall at Suliman Khel	1.000	1.000	0.070
29	Retaining Wall at Tarangi	2.000	2.000	0.140
30	Retaining Wall at Sepoya	2.000	2.000	0.140
31	Retaining Wall at Dabori Bazar	1.000	1.000	0.070
32	Retaining Wall at Inzarki	1.000	1.000	0.070

33	Retaining Wall at sur gul mirobak	0.500	0.500	0.035
34	Construction of Brick Street Pavements at	1.000	1.000	0.070
35	Construction of Brick Street Pavements at Pass	1.000	1.000	0.070
36	Construction of Brick Street Pavements at	1.000	1.000	0.070
37	Construction of Brick Street Pavements at Aut	1.500	1.500	0.105
38	Construction of Brick Street Pavements at	1.200	1.200	0.084
39	Construction of Brick Street Pavements at	1.000	1.000	0.070
40	Construction of Brick Street Pavements at	1.000	1.000	0.070
41	Construction of Brick Street Pavements at	2.000	2.000	0.140
42	Construction of Brick Street Pavements at	1.000	1.000	0.070
43	Construction of Brick Street Pavements at	1.500	1.500	0.105
44	Construction of Brick Street Pavements at Tari	1.000	1.000	0.070
45	Construction of Brick Street Pavements at Tazi	1.000	1.000	0.070
46	Construction of Brick Street Pavements at Pass	1.000	1.000	0.070
47	Construction of Brick Street Pavements at Und	1.000	1.000	0.070
48	Construction of Brick Street Pavements at Und	1.000	1.000	0.070
49	Construction of Brick Street Pavements at Star	2.000	2.000	0.140
50	Construction of Brick Street Pavements at star	1.500	1.500	0.105
51	Construction of Brick Street Pavements at	1.500	1.500	0.105
52	Construction of Brick Street Pavements at	1.500	1.500	0.105
53	Construction of Brick Street Pavements at	1.000	1.000	0.070
54	Construction of Brick Street Pavements at	1.000	1.000	0.070
55	Construction of Brick Street Pavements at	1.000	1.000	0.070
56	Construction of Brick Street Pavements at	1.000	1.000	0.070
57	Construction of Brick Street Pavements at	1.500	1.500	0.105
58	Construction of Brick Street Pavements at	1.500	1.500	0.105
59	Construction of Brick Street Pavements at	1.500	1.500	0.105
60	Construction of Brick Street Pavements at	1.500	1.500	0.105
61	Construction of Brick Street Pavements at mela	1.200	1.200	0.084
62	Construction of Brick Street Pavements at	1.000	1.000	0.070
63	Construction of Brick Street Pavements at	1.000	1.000	0.070
64	Construction of Brick Street Pavements at	1.000	1.000	0.070
65	Construction of Brick Street Pavements at zera	1.000	1.000	0.070
66	Construction of Brick Street Pavements at	1.000	1.000	0.070
67	Construction of Brick Street Pavements at	1.000	1.000	0.070
68	Construction of Brick Street Pavements at	1.000	1.000	0.070
69	Construction of Brick Street Pavements at	1.000	1.000	0.070
70	Construction of Brick Street Pavements at	1.000	1.000	0.070

71	Construction of Brick Street Pavements at	1.000	1.000	0.070
72	Construction of Brick Street Pavements at	1.000	1.000	0.070
73	Construction of Brick Street Pavements at	2.500	2.500	0.175
74	Construction of PCC Link Road from main	1.500	1.500	0.105
75	Construction of PCC Link Road at Stori Khel	1.500	1.500	0.105
76	Construction of PCC Link Road/street at	2.500	2.500	0.175
77	Construction of PCC Link Road at Zakhtan to	2.000	2.000	0.140
78	Construction of PCC Link Road at Khadizai	1.500	1.500	0.105
79	Construction of PCC Link Road at Zakhtan	2.000	2.000	0.140
80	Construction of PCC Link Road/street at	1.000	1.000	0.070
81	Construction of PCC Link Road/street at Ziarat	2.000	2.000	0.140
82	Construction of PCC Link Road/street at Alat	2.000	2.000	0.140
83	Construction of Brick Link Road/Street at	1.000	1.000	0.070
84	Construction of Brick Link Road/Street at	1.000	1.000	0.070
85	Construction of Brick Link Road/Street at	2.000	2.000	0.140
86	Construction of Brick Link Road/Street at mir	1.000	1.000	0.070
87	Construction of Brick Link Road/Street at sara	1.500	1.500	0.105
88	Construction of Brick Link Road/Street at	2.000	2.000	0.140
89	Construction of Brick Link Road/Street at ali	2.000	2.000	0.140
90	Construction of Brick Link Road/Street at	2.000	2.000	0.140
91	Construction of Brick Link Road/Street at aba	1.000	1.000	0.070
92	Construction of Brick Link Road/Street at melo	1.000	1.000	0.070
93	Construction of Brick Link Road/Street at tari	1.000	1.000	0.070
94	Construction of Brick Link Road/Street at	1.000	1.000	0.070
95	Construction of Brick Link Road/Street at	1.000	1.000	0.070
96	Construction of Brick Link Road/Street at	1.000	1.000	0.070
97	Construction of Brick Link Road/Street at	1.000	1.000	0.070
98	Construction of Brick Link Road/Street at	1.000	1.000	0.070
99	Construction of Brick Link Road/Street at	1.000	1.000	0.070
100	Construction of Brick Link Road/Street at	1.000	1.000	0.070
101	Construction of Brick Link Road/Street at	1.000	1.000	0.070
102	Construction of Brick Link Road/Street at chari	1.500	1.500	0.105
103	Construction of Brick Link Road/Street at	2.000	2.000	0.140
104	Construction of Brick Link Road/Street at	2.900	2.900	0.203
105	Construction of Brick Link Road/Street at	2.000	2.000	0.140
106	Construction of Brick Link Road/Street at	1.500	1.500	0.105
107	Construction of Brick Link Road/Street at Am	1.500	1.500	0.105
108	Construction of Brick Link Road/Street at	1.500	1.500	0.105

109	Construction of Brick Link Road/Street at	1.500	1.500	0.105
110	Construction of Brick Link Road/Street at	1.800	1.483	0.104
Total		150.000	149.683	10.478

Detail of non-adjustment of 7% income tax during FY 2019-20

(Rs in million)

S.No.	Name of scheme	E/Cost	Expenditure	7% income
1	Pressure Pump at BehramGarhFeroz	1.993	1.993	0.13951
2	Pressure Pump at Dadal Ali Sepoya	1.993	1.993	0.13951
3	Pressure Pump at KanganiSheikhan	1.993	1.953	0.13671
4	Pressure Pump at Janas Khel Shan Khel	1.781	1.781	0.12467
5	Pressure Pump at SarlaMishti	1.781	1.781	0.12467
6	Pressure Pump at Tandi Gary Mani Khel	1.993	1.993	0.13951
7	Pressure Pump at JanzaibKalay Mani	1.993	1.993	0.13951
8	Pressure Pump at Kalaya	1.781	1.781	0.12467
9	Pressure Pump at Anjani Stroi Khel	1.993	1.953	0.13671
10	Pressure Pump at Mirobak	1.667	1.667	0.11669
11	Pressure Pump at Abishall B.M Khel	1.993	1.993	0.13951
12	Pressure Pump at Mia Khelo Bagh B.M	1.993	1.993	0.13951
13	Pressure Pump at Mishti Bazar	1.993	1.993	0.13951
14	Pressure Pump at Isa Khel Kalay Mani	1.781	1.781	0.12467
15	Pressure Pump at Star Sam	1.993	1.993	0.13951
16	Pressure Pump at IbrahimzonaMishti	1.993	1.993	0.13951
17	Pressure Pump at Mela Aba Khel Utman	1.993	1.993	0.13951
18	Pressure Pump at SultanzaiStori Khel	1.993	1.953	0.13671
19	Pressure Pump at Alat Khel B.M Khel	1.993	1.993	0.13951
20	Pressure Pump at Qalat	1.993	1.993	0.13951
21	Pressure Pump at Biland Khel	1.168	1.168	0.08176
22	Pressure Pump at Panzari	1.993	1.993	0.13951
23	Pressure Pump at Kalaya-II	1.781	1.781	0.12467
24	Pressure Pump at Sam Feroz Khel	1.781	1.781	0.124698
25	Pressure Pump at Bar Muhammad Khel	1.993	1.993	0.13951
26	Pressure Pump at Guzdara Und Khel	1.993	1.993	0.13951
27	Pressure Pump at DaggioKalayBiland	0.798	0.798	0.05586
28	Pressure Pump at Mani Khel	1.993	1.993	0.13951
29	Pressure Pump at Sam Yousaf Abad	1.993	1.993	0.13951
30	Pressure Pump at Tora Mela Feroz Khel	1.781	1.781	0.12467

31	Pressure Pump at Said Kalil	1.993	1.993	0.13951
32	Retaining Wall at Kurz	1.200	1.200	0.084
33	Retaining Wall at Suliman Khel	1.000	1.000	0.07
34	Retaining Wall at Feroz Khel	1.000	0.900	0.063
35	Retaining Wall at Dargai	1.200	1.200	0.084
36	Retaining Wall at Und Khel	1.000	1.000	0.07
37	Retaining Wall at Sepoya	2.000	1.790	0.1253
38	Retaining Wall at Kalaya	1.000	1.000	0.07
39	Retaining Wall at Azam Marcha	0.700	0.700	0.049
40	Retaining Wall at Largi Tang	0.500	0.500	0.035
41	Retaining Wall at Tarangi	0.500	0.500	0.035
42	Retaining Wall at	0.700	0.630	0.0441
43	Retaining Wall at Bar Muhammad Khel	2.000	2.000	0.14
44	Retaining Wall at Mani Khel	1.100	1.100	0.077
45	Retaining Wall at Qamber Mela Kuriz	1.000	1.000	0.07
46	Retaining Wall at Stori Khel	1.000	0.895	0.06265
47	Retaining Wall at Jamadar NawasiMishti	1.000	0.895	0.06265
48	Retaining Wall at Dawlatzai	1.000	1.000	0.07
49	Retaining Wall at Utman Khel	1.000	1.000	0.07
50	Retaining Wall at Ali Khel	1.000	0.900	0.063
51	Retaining Wall at Ghwanda Mela A'Khel	1.000	0.900	0.063
52	Retaining Wall at GhairyKorA'Khel	1.000	0.900	0.063
53	Retaining Wall at Gazdara& Drain	1.000	0.900	0.063
54	Retaining Wall at Tandikalay	1.000	1.000	0.07
55	Retaining Wall at Chari Bar Muhamamd	1.000	0.900	0.063
56	Retaining Wall at DranSheikhan	2.000	1.800	0.126
57	PCC Street at Bar Muhammad Khel	2.000	2.000	0.14
58	PCC Street at Mani Khel	1.000	1.000	0.07
59	PCC Street at Stori Khel	1.000	1.000	0.07
60	PCC Street at LereFeroz Khel	2.000	2.000	0.14
61	PCC Street at Utman Khel	1.000	1.000	0.07
62	PCC Street at Und Khel	1.000	1.000	0.07
63	PCC Street at Sheikhan	1.000	0.980	0.0686
64	PCC Street at KanganiSheikhan	1.000	0.980	0.0686
65	PCC Street at Aghal Ali Khel	1.600	1.600	0.112
66	PCC Street at Mastoty Ali Khel	1.400	1.400	0.098
67	PCC Street at Ghunda Mela to Baran	1.000	1.000	0.07
68	PCC Street at Ziana Khel Feroz Khel	1.300	1.300	0.091

69	PCC Street at Mast Ali Khel Mani Khel	0.700	0.700	0.049
70	PCC Street at Bazar Pakha Mast Ali Khel	0.500	0.500	0.035
71	PCC Street at Rabia Khel	1.000	0.980	0.0686
72	PCC Street at PitaoMirako B.M Khel	1.100	1.100	0.077
73	PCC Street at Dawli to Rahi Khel	2.000	2.000	0.14
74	PCC Street at Mast Ali GarhiA'Khel	0.800	0.792	0.05544
75	PCC Street at MaswliGarhiA'Khel	0.700	0.693	0.04851
76	PCC Street at Lalo GarhiA'Khel	1.000	0.990	0.0693
77	PCC Street at KrapaSabiGarhiA'Khel	1.000	0.990	0.0693
78	PCC Street at Shamar	1.500	1.500	0.105
79	PCC Street at Sepoya	1.000	1.000	0.07
80	PCC Street at Kuriz	1.000	1.000	0.07
81	PCC Street at Mamuzai	1.500	1.500	0.105
82	PCC Street at Kalaya	1.000	1.000	0.07
83	PCC Street at Baramzai	1.500	1.500	0.105
84	PCC Street at Qalat	1.200	1.200	0.084
85	PCC Street at SraKhuna	1.000	1.000	0.07
86	PCC Street at Mandi	2.000	2.000	0.14
87	PCC Street at Star Sam	1.500	1.500	0.105
88	PCC Street at Goen	1.000	1.000	0.07
89	PCC Street at IbrahimzonaMishti	2.000	1.980	0.1386
90	PCC Street at Gandhi Tall	1.500	1.500	0.105
91	PCC Street at baza	1.000	1.000	0.07
92	Drain lere Link Road	0.500	0.500	0.035
93	PCC Street at BabaraLakiChapperMishti	1.847	1.051	0.07357
Total		130.000	127.679	8.937558

Annexure-14

PDP No.4.4.2.4

Detail showing incomplete development works during the year 2021-22

S.No	Scheme	Bid cost	Contractor	Work order no & date	Completion date	Payment made	Bill No	status
1	Const. of Bus stand at klaya Bazar in district orakzai (2018-19)	Rs 14.45 million	M/S Al Munir	No.21-24/14-A/Work Order/891/2018-19 dated 15/04/2019	30-06-2021	3,021,922	1 st running bill	Incomplete
2	Construction of bus stand at Dabori Ali Khel in district orakzai	Rs 13.860	M/S DDM construction company	13-16/14A/Work Order/891/2018-19 dated 15-04-2019	30-06-2021	3,582,475	1 st running bill	Incomplete
3	Construction of bus stand at Dabori Ali Khel in district orakzai	Rs 13.860	M/S DDM construction company	13-16/14A/Work Order/891/2018-19 dated 15-04-2019	30-06-2021	1,367,345	2 nd running bill	Incomplete
Total						7,971,742		

Annexure-15

4.4.2.5

Detail of non deduction of Stamp Duty & Professional tax during 2019-20

S.No.	Name of Scheme	E/Cost	Expenditure	S/Duty	P/Tax
1	Pressure Pump at BehramGarhFeroz Khel	1.993	1.993	6,250	7,000
2	Pressure Pump at Dadal Ali Sepoya	1.993	1.993	6,250	7,000
3	Pressure Pump at KanganiSheikhan	1.993	1.953	6,250	7,000
4	Pressure Pump at Janas Khel Shan Khel	1.781	1.781	6,250	7,000
5	Pressure Pump at SarlaMishti	1.781	1.781	6,250	7,000
6	Pressure Pump at Tandil Gary Mani Khel	1.993	1.993	6,250	7,000
7	Pressure Pump at JanzaibKalay Mani Khel	1.993	1.993	6,250	7,000
8	Pressure Pump at Kalaya	1.781	1.781	6,250	7,000
9	Pressure Pump at Anjani Stroi Khel	1.993	1.953	6,250	7,000
10	Pressure Pump at Mirobak	1.667	1.667	6,250	7,000
11	Pressure Pump at Abishall B.M Khel	1.993	1.993	6,250	7,000
12	Pressure Pump at Mia Khelo Bagh B.M Khel	1.993	1.993	6,250	7,000
13	Pressure Pump at Mishti Bazar	1.993	1.993	6,250	7,000
14	Pressure Pump at Isa Khel Kalay Mani Khel	1.781	1.781	6,250	7,000
15	Pressure Pump at Star Sam	1.993	1.993	6,250	7,000
16	Pressure Pump at IbrahimzonaMishti	1.993	1.993	6,250	7,000
17	Pressure Pump at Mela Aba Khel Utman Khel	1.993	1.993	6,250	7,000
18	Pressure Pump at SultanzaiStori Khel	1.993	1.953	6,250	7,000
19	Pressure Pump at Alat Khel B.M Khel	1.993	1.993	6,250	7,000
20	Pressure Pump at Qalat	1.993	1.993	6,250	7,000
21	Pressure Pump at Biland Khel	1.168	1.168	6,250	7,000
22	Pressure Pump at Panzari	1.993	1.993	6,250	7,000
23	Pressure Pump at Kalaya-II	1.781	1.781	6,250	7,000

24	Pressure Pump at Sam Feroz Khel	1.781	1.781	6,250	7,000
25	Pressure Pump at Bar Muhammad Khel	1.993	1.993	6,250	7,000
26	Pressure Pump at Guzdara Und Khel	1.993	1.993	6,250	7,000
27	Pressure Pump at DaggioKalayBiland Khel	0.798	0.798	1,850	5,000
28	Pressure Pump at Mani Khel	1.993	1.993	6,250	7,000
29	Pressure Pump at Sam Yousaf Abad Feroz Khel	1.993	1.993	6,250	7,000
30	Pressure Pump at Tora Mela Feroz Khel	1.781	1.781	6,250	7,000
31	Pressure Pump at Said Kalil	1.993	1.993	6,250	7,000
32	Retaining Wall at Kurz	1.200	1.200	6,250	7,000
33	Retaining Wall at Suliman Khel	1.000	1.000	6,250	7,000
34	Retaining Wall at Feroz Khel	1.000	0.900	6,250	7,000
35	Retaining Wall at Dargai	1.200	1.200	6,250	7,000
36	Retaining Wall at Und Khel	1.000	1.000	6,250	7,000
37	Retaining Wall at Sepoya	2.000	1.790	6,250	7,000
38	Retaining Wall at Kalaya	1.000	1.000	6,250	7,000
39	Retaining Wall at Azam Marcha	0.700	0.700	1,850	5,000
40	Retaining Wall at Largi Tang	0.500	0.500	1,850	5,000
41	Retaining Wall at Tarangi	0.500	0.500	1,850	5,000
42	Retaining Wall at GhiljoShmaliNawasiA;Khel	0.700	0.630	1,850	5,000
43	Retaining Wall at Bar Muhammad Khel	2.000	2.000	6,250	7,000
44	Retaining Wall at Mani Khel	1.100	1.100	6,250	7,000
45	Retaining Wall at Qamber Mela Kuriz	1.000	1.000	6,250	7,000
46	Retaining Wall at Stori Khel	1.000	0.895	6,250	7,000
47	Retaining Wall at Jamadar NawasiMishti	1.000	0.895	6,250	7,000
48	Retaining Wall at Dawlatzai	1.000	1.000	6,250	7,000
49	Retaining Wall at Utman Khel	1.000	1.000	6,250	7,000
50	Retaining Wall at Ali Khel	1.000	0.900	6,250	7,000

51	Retaining Wall at Ghwanda Mela A'Khel	1.000	0.900	6,250	7,000
52	Retaining Wall at GhairyKorA'Khel	1.000	0.900	6,250	7,000
53	Retaining Wall at Gazdara& Drain	1.000	0.900	6,250	7,000
54	Retaining Wall at Tandikalay	1.000	1.000	6,250	7,000
55	Retaining Wall at Chari Bar Muhamamd Khel	1.000	0.900	6,250	7,000
56	Retaining Wall at DranSheikhan	2.000	1.800	6,250	7,000
57	PCC Street at Bar Muhammad Khel	2.000	2.000	6,250	7,000
58	PCC Street at Mani Khel	1.000	1.000	6,250	7,000
59	PCC Street at Stori Khel	1.000	1.000	6,250	7,000
60	PCC Street at LereFeroz Khel	2.000	2.000	6,250	7,000
61	PCC Street at Utman Khel	1.000	1.000	6,250	7,000
62	PCC Street at Und Khel	1.000	1.000	6,250	7,000
63	PCC Street at Sheikhan	1.000	0.980	6,250	7,000
64	PCC Street at KanganiSheikhan	1.000	0.980	6,250	7,000
65	PCC Street at Aghal Ali Khel	1.600	1.600	6,250	7,000
66	PCC Street at Mastoty Ali Khel	1.400	1.400	6,250	7,000
67	PCC Street at Ghunda Mela to Baran Khel Ali Khel	1.000	1.000	6,250	7,000
68	PCC Street at Ziana Khel Feroz Khel	1.300	1.300	6,250	7,000
69	PCC Street at Mast Ali Khel Mani Khel	0.700	0.700	1,850	5,000
70	PCC Street at Bazar Pakha Mast Ali Khel	0.500	0.500	1,850	5,000
71	PCC Street at Rabia Khel	1.000	0.980	6,250	7,000
72	PCC Street at PitaoMirako B.M Khel	1.100	1.100	6,250	7,000
73	PCC Street at Dawli to Rahi Khel	2.000	2.000	6,250	7,000
74	PCC Street at Mast Ali GarhiA'Khel	0.800	0.792	1,850	5,000
75	PCC Street at MaswliGarhiA'Khel	0.700	0.693	1,850	5,000
76	PCC Street at Lalo GarhiA'Khel	1.000	0.990	6,250	7,000
77	PCC Street at KrapaSabiGarhiA'Khel	1.000	0.990	6,250	7,000
78	PCC Street at Shamar	1.500	1.500	6,250	7,000
79	PCC Street at Sepoya	1.000	1.000	6,250	7,000
80	PCC Street at Kuriz	1.000	1.000	6,250	7,000
81	PCC Street at Mamuzai	1.500	1.500	6,250	7,000
82	PCC Street at Kalaya	1.000	1.000	6,250	7,000
83	PCC Street at Baramzai	1.500	1.500	6,250	7,000

84	PCC Street at Qalat	1.200	1.200	6,250	7,000
85	PCC Street at SraKhuna	1.000	1.000	6,250	7,000
86	PCC Street at Mandi	2.000	2.000	6,250	7,000
87	PCC Street at Star Sam	1.500	1.500	6,250	7,000
88	PCC Street at Goeen	1.000	1.000	6,250	7,000
89	PCC Street at IbrahimzonaMishti	2.000	1.980	6,250	7,000
90	PCC Street at Gandhi Tall	1.500	1.500	6,250	7,000
91	PCC Street at baza	1.000	1.000	6,250	7,000
92	Drain lere Link Road	0.500	0.500	1,850	5,000
93	PCC Street at BabaraLakiChapperMishti	1.847	1.051	6,250	7,000
Total		130.000	127.679	537,250	537,500

Detail of non-deduction of Stamp Duty & Professional tax during 2018-19

S.No.	Name of Scheme	E/Cost (Rs in million)	Expenditure (Rs in million)	P/Tax (Rs)	S/Duty (Rs)
1	DWSS Pressure Pump at Mani Khel	1.960	1.960	7,000	6,250
2	DWSS Pressure Pump at Sabora Khel	1.960	1.960	7,000	6,250
3	DWSS Pressure Pump at Teria	1.960	1.960	7,000	6,250
4	DWSS Pressure Pump at Qalat	1.960	1.960	7,000	6,250
5	DWSS Pressure Pump at Main mela mirobak	1.960	1.960	7,000	6,250
6	DWSS Pressure Pump at muzamat khan kalaybezt	1.960	1.960	7,000	6,250
7	DWSS Pressure Pump at aba khelutmankhel	1.960	1.960	7,000	6,250
8	DWSS Pressure Pump at Anjani	1.960	1.960	7,000	6,250
9	DWSS Pressure Pump at mishtikalaymirobak	1.960	1.960	7,000	6,250
10	DWSS Pressure Pump at qasimkhel	1.960	1.960	7,000	6,250
11	DWSS Pressure Pump at songrani	1.960	1.960	7,000	6,250
12	DWSS Pressure Pump at Dadar Khel	1.960	1.960	7,000	6,250

13	DWSS Pressure Pump at Sabzi Khel	1.960	1.960	7,000	6,250
14	DWSS Pressure Pump at Near Mishti bazar chata	1.960	1.960	5,000	6,250
15	DWSS Gravity Basis at Alwara to Manz Mela	1.000	1.000	5,000	1,850
16	Cause way at Star Sam	1.260	1.260	7,000	6,250
17	Retaining Wall at Landa Toi	1.000	1.000	5,000	1,850
18	Retaining Wall at Und Khel Bala	1.000	1.000	5,000	1,850
19	Retaining Wall at Kada Area	1.000	1.000	5,000	1,850
20	Retaining Wall at Mosque Dawli	1.000	1.000	5,000	1,850
21	Retaining Wall at SraKhuna	0.700	0.700	5,000	1,850
22	Retaining Wall at Kuriz	1.500	1.500	7,000	6,250
23	Retaining Wall at Mamuzai	0.500	0.500	5,000	1,850
24	Retaining Wall at Dargai	0.500	0.500	5,000	1,850
25	Retaining Wall at Gharky	0.500	0.500	5,000	1,850
26	Retaining Wall at Dara Mani Khel	0.500	0.500	5,000	1,850
27	Retaining Wall at ShawoDogha	0.500	0.500	5,000	1,850
28	Retaining Wall at Suliman Khel	1.000	1.000	5,000	1,850
29	Retaining Wall at Tarangi	2.000	2.000	7,000	6,250
30	Retaining Wall at Sepoya	2.000	2.000	7,000	6,250
31	Retaining Wall at Dabori Bazar	1.000	1.000	5,000	1,850
32	Retaining Wall at Inzarki	1.000	1.000	5,000	1,850
33	Retaining Wall at sur gul mirobak	0.500	0.500	5,000	1,850
34	Construction of Brick Street Pavements at Baramzai	1.000	1.000	5,000	1,850

35	Construction of Brick Street Pavements at Pass kalay	1.000	1.000	5,000	1,850
36	Construction of Brick Street Pavements at BaramzaiPayan	1.000	1.000	5,000	1,850
37	Construction of Brick Street Pavements at Aut Mani Khel	1.500	1.500	7,000	6,250
38	Construction of Brick Street Pavements at Mani Khel	1.200	1.200	7,000	6,250
39	Construction of Brick Street Pavements at Main Road to Muhammad Akbar	1.000	1.000	5,000	1,850
40	Construction of Brick Street Pavements at Garhi	1.000	1.000	5,000	1,850
41	Construction of Brick Street Pavements at Sabora Khel	2.000	2.000	7,000	6,250
42	Construction of Brick Street Pavements at MirazaiJafarKalay	1.000	1.000	5,000	1,850
43	Construction of Brick Street Pavements at Kaman Gar Teri	1.500	1.500	7,000	6,250
44	Construction of Brick Street Pavements at Tari Kalay	1.000	1.000	5,000	1,850
45	Construction of Brick Street Pavements at Tazi Khel	1.000	1.000	5,000	1,850
46	Construction of Brick Street Pavements at Pass tazi Khel	1.000	1.000	5,000	1,850
47	Construction of Brick Street Pavements at Und Khel Payan	1.000	1.000	5,000	1,850
48	Construction of Brick Street Pavements at Und Khel QamberKalay	1.000	1.000	5,000	1,850
49	Construction of Brick Street Pavements at Star Sam to Tandy Gary	2.000	2.000	7,000	6,250
50	Construction of Brick Street Pavements at star sam	1.500	1.500	7,000	6,250
51	Construction of Brick Street Pavements at srakhuna	1.500	1.500	7,000	6,250
52	Construction of Brick Street Pavements at kuriz	1.500	1.500	7,000	6,250
53	Construction of Brick Street Pavements at neckotalikhel	1.000	1.000	5,000	1,850

54	Construction of Brick Street Pavements at ferozkhel	1.000	1.000	5,000	1,850
55	Construction of Brick Street Pavements at zarokhelalikhel	1.000	1.000	5,000	1,850
56	Construction of Brick Street Pavements at Anjani	1.000	1.000	5,000	1,850
57	Construction of Brick Street Pavements at pitawmirako	1.500	1.500	7,000	6,250
58	Construction of Brick Street Pavements at shenanokalay	1.500	1.500	7,000	6,250
59	Construction of Brick Street Pavements at dargai	1.500	1.500	7,000	6,250
60	Construction of Brick Street Pavements at gakhi	1.500	1.500	7,000	6,250
61	Construction of Brick Street Pavements at mela	1.200	1.200	7,000	6,250
62	Construction of Brick Street Pavements at bakhwary	1.000	1.000	5,000	1,850
63	Construction of Brick Street Pavements at sarobigarhi	1.000	1.000	5,000	1,850
64	Construction of Brick Street Pavements at adannawasi	1.000	1.000	5,000	1,850
65	Construction of Brick Street Pavements at zera	1.000	1.000	5,000	1,850
66	Construction of Brick Street Pavements at alatkheoadira	1.000	1.000	5,000	1,850
67	Construction of Brick Street Pavements at chamando mela	1.000	1.000	5,000	1,850
68	Construction of Brick Street Pavements at asikhelokhpa	1.000	1.000	5,000	1,850
69	Construction of Brick Street Pavements at panzari	1.000	1.000	5,000	1,850
70	Construction of Brick Street Pavements at warakanry	1.000	1.000	5,000	1,850
71	Construction of Brick Street Pavements at starakhpa	1.000	1.000	5,000	1,850
72	Construction of Brick Street Pavements at hussaingarhi	1.000	1.000	5,000	1,850
73	Construction of Brick Street Pavements at tarangi	2.500	2.500	7,000	6,250
74	Construction of PCC Link Road from main road to Tajakan	1.500	1.500	7,000	6,250

75	Construction of PCC Link Road at Stori Khel	1.500	1.500	7,000	6,250
76	Construction of PCC Link Road/street at DostiGarhi&Mamuzai	2.500	2.500	7,000	6,250
77	Construction of PCC Link Road at Zakhtan to Chingolikehl	2.000	2.000	7,000	6,250
78	Construction of PCC Link Road at Khadizai	1.500	1.500	7,000	6,250
79	Construction of PCC Link Road at Zakhtan	2.000	2.000	7,000	6,250
80	Construction of PCC Link Road/street at Sepoya	1.000	1.000	7,000	1,850
81	Construction of PCC Link Road/street at Ziarat Kalay	2.000	2.000	7,000	6,250
82	Construction of PCC Link Road/street at Alat Khel Kuriz	2.000	2.000	7,000	6,250
83	Construction of Brick Link Road/Street at KhananoGarhi	1.000	1.000	5,000	1,850
84	Construction of Brick Link Road/Street at sharjoGogala	1.000	1.000	5,000	1,850
85	Construction of Brick Link Road/Street at Khawro Mela dargai	2.000	2.000	7,000	6,250
86	Construction of Brick Link Road/Street at mir mela nakaghakhy	1.000	1.000	7,000	6,250
87	Construction of Brick Link Road/Street at sara khwaalikhel	1.500	1.500	7,000	6,250
88	Construction of Brick Link Road/Street at main road to abi shall	2.000	2.000	7,000	6,250
89	Construction of Brick Link Road/Street at ali chana	2.000	2.000	7,000	6,250
90	Construction of Brick Link Road/Street at sulimankhel	2.000	2.000	7,000	6,250
91	Construction of Brick Link Road/Street at aba khelutmankhel	1.000	1.000	5,000	1,850
92	Construction of Brick Link Road/Street at melo sarutmankhel	1.000	1.000	5,000	1,850
93	Construction of Brick Link Road/Street at tari kalayastorikhel	1.000	1.000	5,000	1,850
94	Construction of Brick Link Road/Street at shankhel	1.000	1.000	5,000	1,850
95	Construction of Brick Link Road/Street at goenjisalkhel	1.000	1.000	5,000	1,850

96	Construction of Brick Link Road/Street at darragarhi	1.000	1.000	5,000	1,850
97	Construction of Brick Link Road/Street at mirobak	1.000	1.000	5,000	1,850
98	Construction of Brick Link Road/Street at mishtikalay	1.000	1.000	5,000	1,850
99	Construction of Brick Link Road/Street at tarkhosam	1.000	1.000	5,000	1,850
100	Construction of Brick Link Road/Street at bilandkhel	1.000	1.000	5,000	1,850
101	Construction of Brick Link Road/Street at neckotalikhel	1.000	1.000	5,000	1,850
102	Construction of Brick Link Road/Street at chari	1.500	1.500	7,000	6,250
103	Construction of Brick Link Road/Street at balkot	2.000	2.000	7,000	6,250
104	Construction of Brick Link Road/Street at mandi to dappa	2.900	2.900	7,000	6,250
105	Construction of Brick Link Road/Street at khando	2.000	2.000	7,000	6,250
106	Construction of Brick Link Road/Street at dedawarmanikhel	1.500	1.500	7,000	6,250
107	Construction of Brick Link Road/Street at Am posh	1.500	1.500	7,000	6,250
108	Construction of Brick Link Road/Street at serikalay	1.500	1.500	7,000	6,250
109	Construction of Brick Link Road/Street at Qalat	1.500	1.500	7,000	6,250
110	Construction of Brick Link Road/Street at lalporasepoya	1.800	1.483	7,000	6,250
Total		150.000	149.683	660,000	445,500

Annexure-16**PDP No.4.4.2.6****Payment through DDO**

S.No	Payee name	Cheque No	Payment date	Amount
1	ASSISTANT DIRECTOR LG&RDD	947382	05.10.2021	18,966
2	ASSISTANT DIRECTOR LG&RDD	947383	05.10.2021	13,500
3	ASSISTANT DIRECTOR LG&RDD	947384	05.10.2021	11,250
4	ASSISTANT DIRECTOR LG&RDD	947567	15.11.2021	11,660
5	ASSISTANT DIRECTOR LG&RDD	947568	15.11.2021	12,862
6	ASSISTANT DIRECTOR LG&RDD	948058	23.02.2022	884,975
7	ASSISTANT DIRECTOR LG&RDD	948207	28.03.2022	228,650
8	ASSISTANT DIRECTOR LG&RDD	948357	25.04.2022	116,864
9	ASSISTANT DIRECTOR LG&RDD	1160538	17.06.2022	18,018
Total				1,316,745