



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENTS  
DISTRICT SOUTH WAZIRISTAN**

**AUDIT YEAR 2021-22**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AD	Assistant Director
AG	Accountant General
AIP	Accelerated Implementation Program
AIR	Audit and Inspection Report
APPM	Accounting Policies and Procedures Manual
B&R Code	Building and Road Department Code
BHUs	Basic Health Units
CD	Civil Dispensary
CLCP	Citizen Loses Compensation Program
COSO	Committee of Sponsoring Organizations
CPWA Code	Central Public Works Accounts Code
DAC	District Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DCA	District Comptroller of Accounts
DDEO	Deputy District Education Officer
DDO	Drawing and Disbursement Officer
DEO	District Education Officer
DG	Director General
DHO	District Health Officer
DO	District Officer
EPI	Expanded Program on Immunization
GFR	General Financial Rules
INTOSAI	International organization of Supreme Audit Intuitions
KP	Khyber Pakhtunkhwa
KPPPRA	Khyber Pakhtunkhwa Public Procurement Rules Authority
LGA	Local Government Act
LGE & RDD	Local Government, Election & Rural Development Department

MCH	Mother and Child Hospital
MFDAC	Memorandum for Departmental Accounts Committee
OPD	Outdoor Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PTC	Parents Teachers Council
RHC	Rural Health Center
SDEO	Sub District Education Officer
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VCs/NCs	Village Councils and Neighborhoods Councils
ZAC	Zilla Accounts Committee

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 require the Auditor General of Pakistan to conduct audit of the accounts 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 and Assistant Director Local Government, Elections and Rural Development Department in District South Waziristan for the financial year 2020-21. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2021-22 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate legislative forum through the next year's Audit Report.

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

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

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

Islamabad  
Dated:

**(Muhammad Ajmal Gondal)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 Districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) D.I.Khan on behalf of the DG Audit District Government, Khyber Pakhtunkhwa carried out the audit of Local Government of three Districts namely; D.I.Khan, Tank and South Waziristan.

This Directorate General has a human resource of 61 officers and staff with a total of 15,250 man-days. The annual budget amounting to Rs.172.467 million was allocated to the office during FY 2021-22. The office is mandated to conduct regularity audit, financial attest audit, performance audit and special studies.

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

### **a. Scope of audit**

This office is mandated to conduct audit of 45 formations working under 5 PAOs. Total expenditure and receipts<sup>1</sup> of these formations were Rs.2,977.201 million and Rs. nil respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 07 formations of 5 PAOs having a total expenditure of Rs.2,908.775

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<sup>1</sup> District Government has no receipt

million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 97.70 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 3 formations of 3 PAOs (3 TMAs) having a total receipt of Rs. nil for the financial year 2020-21.

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

**b. Recoveries at the Instance of Audit**

As a result of audit, recovery of Rs22.919 million was pointed out in this report. No recovery was affected till the finalization of this reported.

**c. Audit Methodology**

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

Audit procedures employed to obtain evidences were inspection, Analytical procedures, observations and computation.

**d. Audit Impact**

Recovery of Rs22.919 million was pointed out by audit, however positive audit impact depends on management willingness to implement internal control framework and recommendations of the audit.

**e. Comments on Internal Control and Internal Audit department**

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

Comments on five components of internal control are given below:

- i. The organizational structure followed in the local Government Offices was according to the LGA 2013.
- ii. No activity i.e. risks identification, risk evaluation and appropriate responses were carried out in the local government.
- iii. Accounts were not submitted by the TMAs concerned to DAO. No review was carried out of the performances.



- iv. TMAs did not follow the accounting procedure given in the APPM.
- v. No system of monitoring was found to track the progress of District Government towards its objectives. No internal Auditor was appointed. Annual Review of internal control was also not carried out.

**f. Key Audit Findings of the Report**

- i. Non-compilation/consolidation of accounts of Local Governments-Rs.32.359 million.<sup>2</sup>
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors-Rs.54.509 million.<sup>3</sup>
- iii. Unverified payments on account of arrears of pay and allowances Rs. 74.735 million.<sup>4</sup>
- iv. HR/Employees related irregularities were noticed in 08 cases amounting to Rs.368.937 million.<sup>5</sup>
- v. Procurement related irregularities were noticed in 11 cases amounting to Rs1715.212 million.<sup>6</sup>
- vi. Issues in management of accounts with commercial banks were noted in 02 cases amounting to Rs76.531 million.<sup>7</sup>
- vii. Value for money & Service delivery issue was noticed in 07 cases amounting to Rs68.961 million.<sup>8</sup>
- viii. Other including cases of negligence was noticed in 02 cases amounting to Rs22.919 million.<sup>9</sup>

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

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<sup>2</sup>Para no.1.2.1

<sup>3</sup>Para no.1.2.2

<sup>4</sup>Para no.1.2.3

<sup>5</sup>Para no.2.5.1.1 to 2.5.1.7 & 3.5.1.1

<sup>6</sup>Para no.2.5.1.8 to 2.5.1.14,3.5.1.2 to 3.5.1.4& 4.5.1.1

<sup>7</sup>Para no.2.5.1.15to 2.5.1.16

<sup>8</sup>Para no.2.5.2.1,3.5.2.1 to 3.5.2.2 &4.5.2.1 to 4.5.2.4

<sup>9</sup>Para no.2.5.3.1 to 2.5.3.2

**g. Recommendations**

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

## CHAPTER-1

### Public Financial Management

#### 1.1 Sectoral Analysis

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

In District South Waziristan, funds amounting to Rs.3,135.397 million were allocated to 45 formations working under 05 PAO. Out of which, expenditure of Rs.2,977.201 million was made resulting into saving of Rs.158.196 million. Audit coverage relating to expenditure for the current audit year comprises 07 formations of 05 PAO having a total expenditure of Rs.2,908.78 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 97.70 % of auditable expenditure.

District South Waziristan					
2020-21	Budget	Actual Expenditure/Receipts	Excess/(Saving)	Expenditure Audited	%age
Salary	2,844.21	2,725.58	-118.636	2,908.78	
Non-salary	206.843	167.283	-39.56		
Development	84.34	84.34	0		
<b>Total</b>	<b>3135.397</b>	<b>2977.201</b>	<b>-158.196</b>	<b>2,908.78</b>	<b>97.7018347</b>
Receipt	0	0		0	0

According to Section 36(3) of Local Government Act 2013, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, South Waziristan

did not reflect Rs32.359 million into the consolidated financial statement of Local Government, South Waziristan.

District Government, South Waziristan was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council/ administrator for District Government, South Waziristan as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA2013 were also not credited to the District Fund. Most importantly, the Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, South Waziristan with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local government provided services in the following sectors.

### **Education**

The education sector is one of the major sectors devolved at district level. Funds to the tune of Rs2068.30 million were provided to elementary & secondary education headed by District Officer. Expenditure of Rs2,029.47 million was incurred, out of which expenditure of Rs1057.660 million was audited, thus 52.11% of expenditure was audited.

Statistics show that there are 246 primary, 32 middle, 04 higher secondary and 30 high schools in District South Waziristan. The estimated Teacher Student Ratio is 1:43 at primary, 1:56 at middle, 1:29 at secondary and 1:34 at the level of higher secondary schools. District South Waziristan literacy rate is 32.11% the Gross Enrollment Rate (GER) is 47% at the primary level. On budgetary front,

District Education office, South Waziristan succeeded in spending 87.90 %of non-salary budgets.

District Education Offices in South Waziristan enrolled 26215 boys and 15623 girls students were enrolled in Government schools. Annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 81% &76.3% respectively. Furthermore, 66.3% schools in district South Waziristan 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 16.3% against the assigned targets Of 25%.

### **Health**

Health is another important sector of District South Waziristan, devolved at district level. Funds to the tune of Rs626.208 million were provided to health department headed by District Officer Health. Expenditure of Rs609.482 million was incurred. Health department South Waziristan consist of 64 health facilities spread across the district, among which 08 are urban while the rest are rural based. Their further break-up is 03 THQ hospitals, 1 civil hospital, 26 BHUs, 02 CHCs, 29 CDs and 05 MCHs, with the total catchment area population of approximately 254,356 as per survey carried out by Health department in 2020.

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

On mother and child health care front, 2719 babies were born with 729 and 1990in 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 6298 lab tests, 984 x-rays, 775 ultrasounds and 265 ECGs were done in primary and secondary health facilities in district South Waziristan. Figures of immunization from EPI register were both very impressive as 3807 pregnant women received TT-2 vaccines, 2015 kids under 12 months received full immunization, 4681 children under 12 months received 1st measles vaccines and 5545 kids under 12 received 3rd pentavalent vaccine. 976 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**

Social welfare Department does not exist in District South Waziristan.

### **Municipal Services**

Tehsil Municipal Administrations, South Waziristan were newly established with grant of 15.828 million in the year 2020-21. Tehsil Municipal Administration did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA2013. 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 LGA2013. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, the Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, South Waziristan with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.

## **1.2 AUDIT PARAS**

### **1.2.1 Non-compilation & consolidation of accounts of Local Governments- Rs.32.359 million**

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

During the certification audit of the accounts of the DAO South Waziristan for the financial year 2020-21, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate them into the quarterly and annual accounts of the district, both government, and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 16.531million and Rs15.828 million respectively, of the TMAs are not reflected in accounts.

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

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

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

### **1.2.2 Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs54.509 million**

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

Finance Department Letter No: BO (W&M) /6-5/2020-21 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 South Waziristan, paid Rs54,508,725 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

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

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

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

### **1.2.3 Unverified payments of arrears on account of pay and allowances- Rs.74.735million**

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

During certification audit of DAO South Waziristan for the year 2020-21 while analyzing HR data it was noticed that arrears of pay and allowances of Rs.74.735.912 was paid, however, local office could not produce the supporting documents for verification to audit.

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

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

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



## CHAPTER-2

### District Government, South Waziristan

#### 2.1 Introduction

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

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

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

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

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

#### Audit Profile of District South Waziristan

(Rs in million)

S. No	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Formations	07	03	2,800.686	Nil

## 2.2 Comments on Budget and Accounts (Variance Analysis)

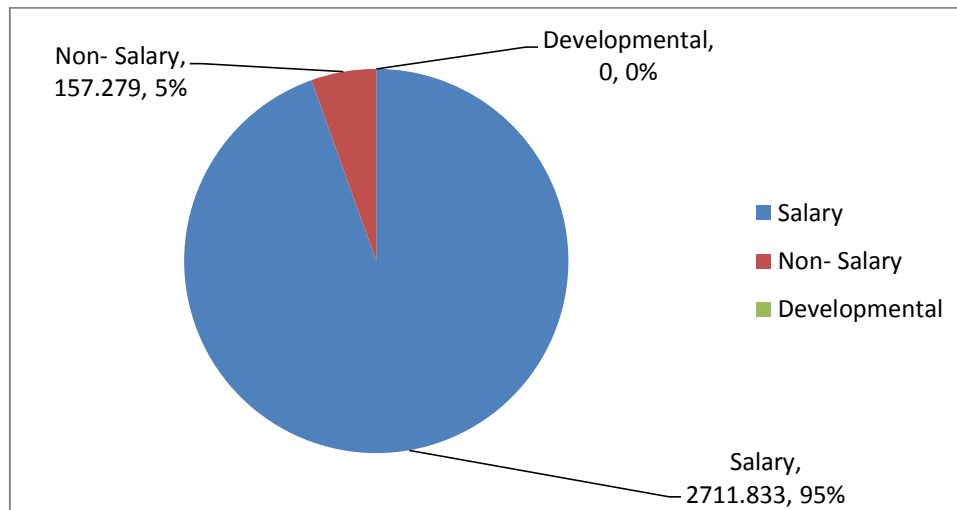
(Rs in million)

District Government South Waziristan				
2020-21	Budget	Actual Expenditure/ Receipts	(Saving)/Excess	%age
Salary	2,822.511	2,711.833	(110.678)	3.92
Non- Salary	198.633	157.279	(41.354)	20.82
Developmental	0	0	0	0
<b>Total</b>	<b>3,021.144</b>	<b>2,869.112</b>	<b>(152.032)</b>	<b>5.032</b>
<b>Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	

The savings of Rs. 152.032million indicates the inefficiency in the capacity of Local Government Departments to utilize the amount allocated.

### EXPENDITURE 2020-21

(Rs in million)



## 2.3 Classified Summary of Audit observations

Audit observations amounting to Rs.2217.683million were raised as a result of this audit. This amount also included recoverable of Rs22.919 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in million)

<b>Sr. No.</b>	<b>Classification</b>	<b>Amount (Rs)</b>
1	<b>Irregularities</b>	
A	HR/Employees related irregularities	367.779
B	Procurement related irregularities	1697.654
C	Management of Accounts with commercial bank	76.531
2	Value for money and service delivery issues	52.8
3	Others including cases of negligence	22.919
<b>Total</b>		<b>2217.683</b>

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

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

<b>Sr. No.</b>	<b>Audit Year</b>	<b>ZAC meeting</b>
1.	2020-21	Not convened

## **2.5 AUDIT PARAS**

### **2.5.1 Irregularities**

#### **A. HR/Employees related irregularities**

##### **2.5.1.1 Irregular retention of funds drawn under head “others for service rendered”-Rs 12.538 million**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

Office of the Deputy Commissioner South Waziristan drew Rs.12,537,500 on account of payment to others for service rendered from treasury and deposited into designated bank account. This amount was still lying unspent in the bank account.

The lapse occurred due to weak internal controls, which resulted into irregular retention of money.

When pointed out management stated that necessary payment will be made and will be shown to audit. No progress however was shown till finalization of this report

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

Audit recommends justification and corrective action.

**AIR No 03(2020-21)**

##### **2.5.1.2 Irregular payment of salaries through DDO-Rs 6.592 million**

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

Office of the Deputy Commissioner South Waziristan paid Rs 6,592,000 on account of Pay & Allowance through DDO in cash instead of payment through bank accounts during FY 2020-21.

The irregularity occurred due to weak internal controls resulting in unverified payment.

When pointed out management stated that all the above are fixed pay staff and not through SAP system and letter will be forwarded to the DAO for pay through SAP system. In majority of the cases acknowledgement duly obtained, a few left which will be obtained and will be shown to the Audit. No progress however was shown till finalization of this report.

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

Audit recommends justification and provision of acknowledgments.

**AIR No 13(2020-21)**

**2.5.1.3 Irregular payment of arrears of pay & allowances– Rs 7.910 million**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

Office of the District Health Officer South Waziristan paid arrears of pay & allowances to staff amounting to Rs.7,909,567 during FY 2020-21as detail given in Annexure-2. However Audit noticed the following irregularities:

- i. Sanction of the competent authority was not obtained for expenditure.
- ii. Reason for payment of arrears was not mentioned.

Irregular payment occurred due to weak internal controls, which resulted into unjustified payment of pay & allowances.

When pointed out management stated that details reply will be given after scrutiny of the documents regarding the mentioned arrears and will be shown to the Audit. No document however was shown till finalization of this report

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

Audit recommends obtaining sanction of the competent authority and inquiry into the matter.

**AIR Para No 06(2020-21)**

#### **2.5.1.4 Irregular drawl of Pay and Allowances –Rs72.028 Million**

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

Office of the District Health Officer South Waziristan paid Rs 72,027,595 in cash to the employees on account of pay & allowances during FY 2020-21 as per detail below:.

<b>Name of Project</b>	<b>Payment</b>
Opening of 18 CHCs in SouthWaziristan Agency [MA]	38,420,000
Removal of Staff DeficienciesinNewly Opened Areas in Health	6,505,500
Health Management Information System in FATA	2,090,700
Mobile Hospital Program inFATA(PhaseIII)	2,926,255
Strengthening of EPI PrograminFATA (Revised)	16,085,140
Health Nutrition Program in FATA	6,000,000
<b>Total</b>	<b>72,027,595</b>

The irregularity occurred due to non-compliance of rules, which resulted into unauthorized payment of pay and allowances.

When pointed out management stated that all the above are ADP/Project staff and as there pay fixed and not through SAP/PIFRA system and letter will be forwarded to the DAO-SW that payment should be made through transfer of pay to the accounts of the employees and will be shown to the Audit. No progress however was shown till finalization of this report

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

Audit recommends immediate transfer of salaries from DDO to bank accounts.

**AIR Para No. 08(2020-21)**

**2.5.1.5 Irregular payment of Stipend to Teachers appointed in Deeni Madaris-Rs.23.660 million**

According to terms & conditions of Temporary appointment letters issued by the Directorate of Education, Merged Area, Peshawar (i) the appointment of teachers is purely on Stipend/ temporary basis, (ii) the appointee will have to submit Medical Fitness Certificate from his respective MS, (iii) The DEO, SWTD will verify the documents of teachers from the concerned Boards before issuing the Stipend and (iv) The teachers will receive their Stipend after the issuing the Performance Certificate by the Muhtamim which will be verified by the Assistant Director, Deeni Madaris, merged Area, KPK.

Office of the District Education Officer (M&F), South Waziristan Tribal District received funds amounting Rs.26,020,000 under ADP “ Strengthen of Deeni Madaris” for onward payment to 220 Teachers as Stipend appointed for Deeni Madaris during FY 2020-21. A sum of Rs.23,660,000 have been paid as Stipend to teachers @ Rs.25,000, Rs.20,000 & Rs.15,000 during FY 2020-21 which was held irregular and doubtful on the following grounds.

- i. Medical Fitness Certificates of Teachers were not available on record besides the DEO, SWTD did not send the educational documents to concerned Boards/ Universities for verification.
- ii. The payment of Stipend was subject to issuance of Performance Certificate by the Muhtamim of concerned Deeni Madrassa which will be verified by the Assistant Director, Deeni Madaris, Merged Area, KPK.
- iii. Neither any detail regarding No. of students enrolled in each Deeni Madrassa was available on record nor any Progress or Monitoring Reports of IMU were available on record regarding physically existence of such Deeni Madaris and to ascertain that the Teachers are actually hired and imparting education to students.

iv. The DEO, SWTD made payment through “Open Cheques” instead of through Crossed Cheques or transferring the same to their respective Bank Accounts.

v. A sum of Rs.2,360,000 remained un-disbursed at the end of 30th. June, 2021 but neither drawl and payment of funds were entered in Cash Book nor un-disbursed amount was reflected in Cash Book.

The irregular payment of salaries occurred due to weak internal controls, which resulted into unauthorized expenditure.

When reported in August 2021, the management stated that the project “Strengthening of Deeni Madaris” has been closed on 30-6-2020 and liabilities have been paid to teachers after fulfillment the codel formalities. Student’s enrollment is available and due to non-availabilities of bank Accounts, Open Cheques were issued and Acquaintance Roll was verified by the ASDEOs. No record however was shown till finalization of this report

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

Audit recommends proper inquiry to find out the factual position

**AIR Para No.05(2020-21)**

**2.5.1.6 Irregular payment of salaries to Community Based Schools- Rs.155.600 million**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

Office of the District Education Officer (M&F), South Waziristan Tribal District drew Rs.155,600,000 from Government Treasury out of ADP funds “Reopening of Functional Community Schools in South Waziristan” during FY 2020-21. The amount was to be paid to the teachers engaged in Community Based Schools in South Waziristan which was held irregular on the following grounds.



- i. Neither detail regarding Nos. of teachers & other staff hired was produced nor did Nos. of Community Based Schools produce to Audit by the concerned ADEO.
- ii. Neither any detail regarding No. of students enrolled in Community Based Schools was available on record nor any Progress or Monitoring Reports of IMU were available on record regarding physical existence of such Schools and to ascertain that the Teachers are actually hired and imparting education to students.
- iii. The amount was drawn from Government treasury through simple receipt whereas the DEO, SWTD directed the DAO, SWTD to transfer the amount directly to the Bank Accounts of official/ officers as per list attached” but actually the Cheques were prepared in the name of DDO.
- iv. The DEO, SWTD made payment through “ Open Cheques” instead of through Crossed cheques or transferring the amount to their respective Bank Accounts of teachers.
- v. No detail of payment of liabilities and current pay for 2020-21 was produced.
- vi. Drawl and payment of funds also were not entered in Cash Book.

Irregular payment of salaries occurred due to weak internal controls, which resulted into unverified expenditure.

When reported in August 2021, the management stated that student enrolment is available and payment has been made through open cheques due to no Bank Accounts besides drawl & payment has been made in Cash Book properly. No record however was shown till finalization of this report

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

Audit recommends proper inquiry to find out factual position.

**AIR Para No.13(2020-21)**

### 2.5.1.7 Irregular expenditure on pay and allowances through DDO- Rs.89.451 million

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

Office of the District Education Officer (M&F), South Waziristan Tribal District paid cash payment amounting to Rs.89,451,056 during FY 2020-21 as salaries to the employees of DDO TW-6012 Primary ( M&F) and TW-6044 Middle ( M&F) instead of transferring the same to their bank accounts as required under the rule *ibid*. Detail is given as below.

S.No.	Period	Amount (Rs.)
1.	Salaries for September,	18,598,927
2.	Salaries for October, 2020	13,954,003
3.	Salaries for November,2020	15,899,163
4.	Salaries for December, 2020 & January, 2021	14,990,000
5.	Salaries for February, 2021	9,936,182
6.	Salaries for March, 2021	5,322,975
7.	Salaries for April, 2021	3,813,475
8.	Salaries for May, 2021	3,601,659
9.	Salaries for June, 2021	3,334,672
<b>Total</b>		<b>89,451,056</b>

Irregular payment occurred due to non-compliance of rules, which resulted into unauthorized payment of salaries.

When reported in August 2021, the management replied that mostly staff has not opened the bank as there was no bank facility in South Waziristan except Wana. No opening of bank accounts have been reported till finalization of this report

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

Audit recommends that payment of salaries through DDO must be stopped immediately besides inquiry for fixing of responsibility on the person at fault.

**AIR Para No.11(2020-21)**

**B. Procurement Related Irregularities**

**2.5.1.8 Irregular payment on account of rent of buildings-Rs 32.430 million.**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

Office of Deputy Commissioner South Waziristan paid Rs. 47,031,984 on account of Rented Buildings occupied by Law enforcement agencies during FY 2020-21. Audit observed the following irregularities.

- i. The DC being DDO transferred a huge amount to the ACs for disbursement; however, payments made through ACs were unauthorized as ACs were not competent to issue cheques as DDOs.
- ii. Rs. 56,015,245 was lying unspent in bank account maintained in NBP main branch Tank Account No. 11709849.
- iii. APRs of Rs. 32,429,692 were not available in record.
- iv. Copy of the cross cheques were also not available in record.

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

When pointed out management stated that APRs have been submitted for signature to the Pak army offices being member of committee. Once received along with outstanding payments will be shown to the audit. No APRs however have been shown till finalization of this report

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

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

**AIR Para No.03(2020-21)**

**2.5.1.9 Irregular purchase of medicines–Rs75.846 million**

According to Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 2655-2754 DDC/DDHSKP/ 27.09.2019, the purchasing entity shall purchase medicines from approved firms.

Office of the District Health Officer South Waziristan purchased medicine amounting to Rs 75,846,290 from open market instead of MCC approved firms for Category D Hospitals ToiKhula, Sholam and Mola Khan Sarai during FY 2020-21. Details are given below:

S.No	Name of hospital	Amount
01	ToiKhulaSholam	16,441,602
02	Mola Khan Sarai	38,068,918
03	Sholam	21,335,770
<b>Total</b>		<b>75,846,290</b>

Lapse occurred due to weak internal controls, which resulted into irregular purchase of medicine.

When pointed out management stated that the medicine purchased by the concerned hospitals as per agreement from the open market. The agreement will be shown to the audit. The agreement however has not been shown to Audit.

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

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

**AIR Para No 09(2020-21)**

**2.5.1.10 Irregular drawl of funds without supply of items-Rs.20.426 million**

According to Contract Agreements executed with the successful firms, payment will be made after the completion of supply subject to Inspection Report by the Purchase Committee.

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

Office of the District Education Officer (M&F), South Waziristan placed supply orders of Furniture, IT-Equipment and Jute Tats amounting Rs.20,426,717 to various firms during FY 2020-21 as detailed in annexure-3. The local office paid 100% advance payments to these firms before the supply of these various items in order to avoid the lapse of funds on 30<sup>th</sup> of June. Moreover, no inspection report of the purchase committee of the items supplied was available on record.

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

When reported in August 2021, the Management replied that advance payment was made to the suppliers due to lapse of funds but a cheque of same amount was obtained from suppliers which will be delivered after completion of supply, Inspection Report. Reply of the department is not tenable.

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

Audit recommends that no payment should be made before supply of procured items besides inquiry for fixing responsibility on persons at fault.

**AIR Para No 02 (2020-21)**

**2.5.1.11 Un-authorized expenditure on purchase of Jute Tats-Rs.2.05 million**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial

rules and regulations both by his own office and by subordinate disbursing officers.

Office of the District Education Officer (M&F), South Waziristan purchased Jute Tats amounting Rs.2, 508,000 out of ADP Fund (TW-5038) during 2020-21 whereas the same funds were released/ allocated for purchase of furniture. It was also noticed that the item Jute Tats was also not included/ mentioned in NIT floated.

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

When reported in August 2021, the management replied that Jute Tats is a part of furniture & fixture, therefore, the community decided to purchase Jute Tats to facilitate all students. The justification was not admissible and inquiry was not initiated till finalization of this report.

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

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

**AIR Para No 07(2020-21)**

**2.5.1.12 Non-deposit of 10 % Security by the Successful Firms- Rs.2.042 million**

According to Clause-21 of KPPRA Rules-2014, Procuring Entity may ask for a Performance Guarantee from the contractor, which shall not exceed 10 % of the Bid Value/ Supply Order.

According to Clause-8 of NIT published in “daily Aaj” dated 13-2-2021, 10% Security will be deposited by the Successful firms after the issuance of Supply Orders.

Office of the District Education Officer (M&F), South Waziristan placed supply orders to the following firms for the supply of Furniture, IT-Equipment and Jute Tats amounting Rs.20,426,717 during FY 2020-21 but 10% Additional Security amounting to Rs.18,666,817 was not deposited by the firms to whom supply orders were issued. Details are enclosed at Annexure-4.

Non-deposit of security occurred due to weak internal controls, which resulted into irregular procurement.

When reported in August 2021, the management replied that 10% additional security had already retained from the concerned dealers and available on the record. No document however was shown to Audit till finalization of this report.

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

Audit recommends inquiry and action against the persons at fault.

**AIR Para No 04(2020-21)**

**2.5.1.13 Mis-procurement of contract for transportation of Books- Rs.2.20 million**

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

According to Para-157 of CTR Vol-I read with Finance Department and Accountant General Khyber Pakhtunkhwa letters dated 1-4-2019 & 25-3-2019, payment to Vender/ Supplier must be made through Crossed Cheques i.e “Payee Account Only”.

Office of the District Education Officer (M&F), South Waziristan drew Rs.2,200,000 from Government Treasury vide Cheque No.1874764 dated 10-6-2021 under head “Transportation Charges” during FY 2020-21. It was noticed that;

- i. No tendering process was adopted in order to get economical rates.
- ii. 23 Trucks were shown hired @ Rs.74,000 to Rs.110,000 per Truck for transporting the Text Books from Peshawar to different locations in South Waziristan Tribal District through Awami Goods Transport Co. Peshawar without mentioning the Weight or No. of bags of Books loaded on the Bilti besides dates were recorded month was not mentioned on the bills.
- iii. The Cheque was prepared in the name of DDO instead of Transport Co. which was against the Para-157 of CTR besides no proof of payment

through Crossed Cheque from Designated Bank Account was available on record to ascertain that payment was actually made to Transport Co.

The lapse occurred due to violation of KPPRA Rules 2014, which resulted into miss-procurement.

When reported in August 2021, the management replied that due to non-availability of registered trucks, it was not possible to follow the procedure. No proper justification was given till finalization of this report.

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

Audit recommends inquiry and action against the persons at fault.

**AIR Para No 10(2020-21)**

#### **2.5.1.14 Irregular payment of CLCP fund-Rs. 1,562.960 million**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

Office of the Deputy Commissioner South Waziristan paid Rs 1,562,960,000 on account of CLCP fund during FY 2020-21. Audit observed the following irregularities:

- i. The local office transferred the amount to the ACs for disbursement which was unauthorized as ACs were not DDOs.
- ii. Rs. 16,189,304 was laying unspent in CLCP account maintained in NBP main branch Tank Account No. 4150648883.
- iii. In most cases APRs were not available at record
- iv. Copy of the cross cheques were also not available in record.

The irregularity occurred due to weak administrative and internal controls, which resulted into irregular payment.

When pointed management stated, Actual Pay Receipts have been submitted for signatures to the Pak Army officers being members of District Steering Committee once received along with outstanding claim payment will be



made and shown to audit accordingly. No APRs were shown till finalization of this report.

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

Audit recommends production of APRs, cross cheques and complete documents.

**AIR Para No 14(2020-21)**

**C. Management of Accounts with Commercial Banks**

**2.5.1.15 Undistributed CLCP payment of Rs. 74.640 million**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

Office of the Deputy Commissioner South Waziristan transferred a sum of Rs 996,960,000 on account of CLCP fund to the designated account during FY 2020-21. However Rs. 74,640,000 were not distributed among the beneficiaries.

The irregularity occurred due to weak administrative and internal controls, which resulted into non-distribution of CLCP payment.

When pointed out management stated that all payment will be made and will be shown to audit. No progress regarding payment was shown till finalization of this report.

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

Audit recommends immediate payment to the beneficiaries under intimation to audit

**AIR Para No 09(2020-21)**

#### **2.5.1.16 Blockage of funds of HPS program -Rs.1.891 million**

According to Para-290 of Treasury Rules Vol-I, 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 grant.

Office of the District Education Officer (M&F), South Waziristan drew Rs.1,891,670 from Government Treasury vide Cheque No.1873638 dated 23-6-2021 under head “ High Performing Schools” for onward payment to best teachers during FY 2020-21. The local office did not distribute the amount among the teachers and retained in the designated bank account despite a lapse of 2 months.

Irregularity occurred due to weak internal controls, which resulted into blockage of money.

When reported in August 2021, the management replied that Rs.1.891 million were drawn from Govt. Treasury and kept in designated bank account and will be disbursed by the Directorate E & SE during function. The amount was not disbursed till finalization of this report.

As such drawl of money from government treasury just to prevent the lapse of budget grant was held irregular, which needs to be justified

**AIR Para No.11(2020-21)**

## **2.5.2 Value for money and service delivery issues**

### **2.5.2.1 Irregular drawl of conditional grant-Rs.52.80 million**

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

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

Office of the District Education Officer (M&F), South Waziristan paid conditional grant worth Rs.52,800,000 to 44 Schools @ Rs.1,200,000 per School for construction of Boundary Walls during FY 2020-21. Audit observed the following irregularities:

- i. Lump sum amount @ Rs.1,200,000 per School was allocated for construction of Boundary Walls without mentioning any area of said Schools as in D.I.Khan, Rs.1,316,000, Rs.1,152,000, Rs.989,800 and Rs.663,600 allocated for Schools having area of 6,5,4 and 2-3 kanals respectively.
- ii. In South Waziristan, majority of Primary Schools were constructed in the "Hujras of Malak" of the locality and thus no data of missing facilities in schools was available on record to ascertain that said Schools were actually boundary less.
- iii. Progress Reports regarding execution and completion of works were not available on record to ascertain that the works were actually carried out/ completed.
- iv. Bank Statements of PTC accounts of concerned Schools were also not produced to Audit to ascertain that funds were actually transferred to Bank Accounts and utilized accordingly.
- v. The vouchers and other record were not available in the office.
- vi. Allocation of funds to the PTC Accounts deprived Government from deduction of income tax amounting to Rs.3,960,000.

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

When reported in August 2021, the management stated that the amount was transferred to 44 Schools under head missing facilities and to be utilized through PTC as per PC-I. Hence this Department has no concern with the utilization of funds. No documents have been shown to Audit till finalization of this report.

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

Audit recommends proper inquiry to find out the factual position.

**AIR Para No. 13(2020-21)**

### **2.5.3 Others including cases of negligence**

#### **2.5.3.1 Loss to Govt. on account of Management Fee – Rs 12.742 million**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

Office of District Health Officer South Waziristan received Rs.149,715,400 for Category D hospital Mola Khan Sarai during FY 2020-21. The local office deducted management fee @ 10% amounting to Rs 12,742,000 from the released budget though the management fee was not covered/approved in the agreement.

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

When pointed out management stated that 10% management fee of the MKS Budget has been approved in RFP (Request for proposal) and details documents will be shown to the Audit. No documents were submitted in support of reply

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

Audit recommends recovery of full amount besides inquiry against the persons at fault.

**AIR Para No.13(2020-21)**

#### **2.5.3.2 Loss to Govt. on account of Management Fee – Rs 10.177 million**

Rule No. 75(2) of District Government Budget Rules 2016 states that Each Head of Offices is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial

rules and regulations both by his own office and by subordinate disbursing officers.

Office of District Health Officer South Waziristan received Rs 149,715,400 for Category D hospital Sholam during FY 2020-21. The local office deducted management fee @ 10% amounting to Rs 10,177,200 from the released budget though the management fee was not covered/approved in the agreement.

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

When pointed out management stated that 10% management fee of the MKS Budget has been approved in RFP (Request for proposal) and details documents will be shown to the Audit. No documents were submitted in support of reply

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

Audit recommends recovery of full amount besides inquiry against the persons at fault.

**AIR Para No.11(2020-21)**

## **CHAPTER-3**

### **Tehsil Municipal Administrations**

#### **3.1 Introduction**

District South Waziristan has three Tehsils i.e. Ladha, Sarwakai and Wana. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

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

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

## Audit Profile of TMA of District South Waziristan.

(Rs. in million)

Sr. No.	Description	Total No.s	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Authorities/Autonomous Bodies etc under the PAO	3	3	15.828	0

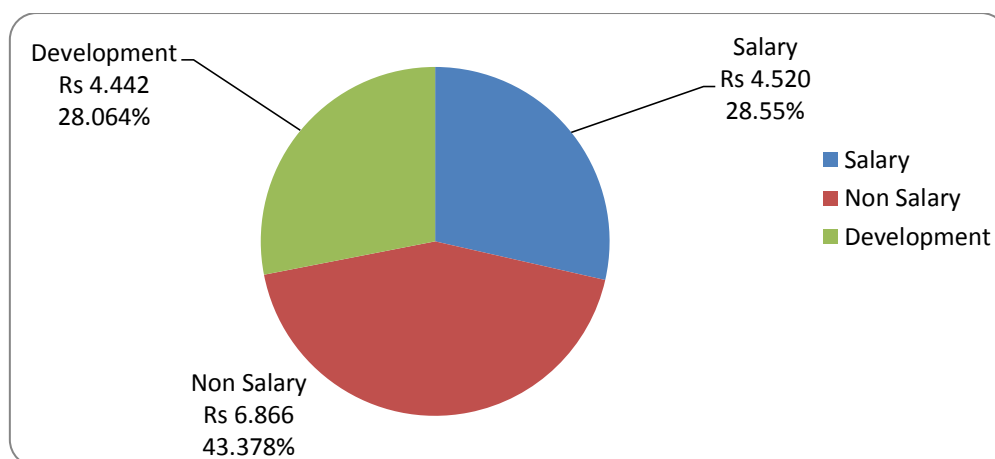
### 3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

TMAs				
2020-21	Budget	Actual Expenditure/Receipts	Excess/ (Saving)	%age
Salary	4.520	4.520	0	0
Non salary	6.866	6.866	0	0
Development	4.442	4.442	0	0
<b>Total</b>	<b>15.828</b>	<b>15.828</b>	<b>0</b>	<b>0</b>
Receipts	0	0	0	0

## EXPENDITURE 2020-21

(Rs in million)



### 3.3 Classified Summary of Audit observations

Audit observations amounting to Rs9.185million were raised as a result of this audit. Summary of the audit observations classified by nature is as under:



(Rs in million)

<b>Sr. No.</b>	<b>Classification</b>	<b>Amount (Rs)</b>
1	<b>Irregularities</b>	
A	Procurement Related Issues	5.614
B	HR/Employees related irregularities.	1.158
2	Value for money and service delivery issues	2.413
<b>Total</b>		<b>9.185</b>

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

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

<b>Sr. No.</b>	<b>Audit Year</b>	<b>TAC meeting</b>
1.	2020-21	Not convened

### **3.5 AUDIT PARAS**

#### **3.5.1 Irregularities**

##### **A. HR/Employees related issues**

##### **3.5.1.1 Irregular appointment of class-IV staff-Rs.1.158 million**

The Peshawar High Court on 07-12-2017 directed the Government of Khyber Pakhtunkhwa that the judgment shall be circulated to all the Departmental Heads of each and every Department of the Khyber Pakhtunkhwa, for compliance/ implementation for the appointment of Class-IV employees in accordance with the “Bowl Policy”, failing which the candidates for Class-IV post are directed to file contempt of court petition against the concerned Department as any appointment made under the garb of interview/ selection process would be an illegal act and violation of this judgment.

Office of the Tehsil Municipal Officer, Ladha recruited 9 Nos. Class IV Staff without observing the codel formalities and paid Rs.1,158,829 as pay & allowances during FY 2020-21. The following irregularities were noticed:

- i. For the posts of Sanitary Worker, Naib Qasid and Chowkidar , only 7 to 8 applicants were shown in which 80% applicants were included out of daily wages staff already working in the local office.
- ii. 5 No. Sanitary Workers were shown appointed but the names of 2 Nos. (Muhammad Shoib & Waheed Ullah) out of 5 Sanitary Workers were neither reflected in Attendance Sheets nor affixed their Signatures/ Thumb Expressions on the day of Test & Interview.
- iii. Mr. Habib-Ur-Rehman & Mihaj-Ud-Din were appointed as Chowkidar & Sanitary Workers respectively whereas both the incumbent having Domiciles of Tehsil Sararogha.

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

When reported in October 2021, the management replied that detailed reply will be given after checking of record. No further reply was given till finalization of this report.

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

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

**AIR Para No.04(2020-21)**

**B. Procurement related irregularities.**

**3.5.1.2 Irregular expenditure without conducting Pre-audit-Rs.3.353 million**

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

Office of the Tehsil Municipal Officer, Ladha paid Rs.7,666,808 during FY 2020-21 but expenditure amounting to Rs.3,353,897 was made without pre-audit from the Local Fund Audit Department. The detail is given in Annex-5.

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

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

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

Audit recommends inquiry and fixing of responsibility on the persons at fault.

**AIR Para No.01(2020-21)**

### **3.5.1.3 Irregular expenditure without conducting Pre-audit-Rs.1.259 million**

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

Office of the Tehsil Municipal Officer, Serwakai paid Rs.1,259,276 during FY 2020-21 but the expenditure was made without pre-audit from the Local Fund Audit Department. The detail is given in Annex-6.

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

When reported in October 2021, the management did not respond to Preliminary Audit Observation.

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

Audit recommends inquiry and fixing of responsibility on the persons at fault.

**AIR Para No 02(2020-21)**

#### **3.5.1.4 Unauthorized payment to DDO instead of vender-Rs. 1.002 million**

According to Para-157 of CTR Vol-I read with Finance Department and Accountant General Khyber Pakhtunkhwa letters dated 1-4-2019 & 25-3-2019, payment to Vender/ Supplier must be made through Crossed Cheques i.e “Payee Account Only”.

Office of the Tehsil Municipal Officer, Serwakai paid Rs.1,002,392 during FY 2020-21 but cheques of all the payment were issued in favor of TMO instead of payment to suppliers through crossed cheques. Moreover, acknowledgments of payments were also not available on record. The detail is given in Annex-7.

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

When reported in October 2021, the management did not respond to preliminary Audit Observation.

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

Audit recommends inquiry into the matter and fixing of responsibility.

**AIR Para No.04(2020-21)**

### 3.5.2 Value for money and Service delivery issue

#### 3.5.2.1 Wasteful expenditure on account of cleanliness activity - Rs.1.263 million

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

Para 209 of CPWA requires that detailed measurement should be recorded in Measurement Book (MB) by the Engineer in Charge.

Office of the Tehsil Municipal Officer Wana incurred expenditure of Rs.1,263,885 on account of execution of work “cleanliness /De-silting of drains at various areas in Tehsil area during FY 2020-21. The detail is given below:

S.No	Chq No	Date	Particular	Amount
1	39078135	19-10-2020	M/S Haq Nawaz	170,465
2	00589632	23-06-2021	M/S Yousaf	310,860
3	00589617	18-02-2021	Khaliq Noor S/Inspector	383,606
4	39078182	17-06-2021	Khaliq Noor S/Inspector	122,580
5	-	09-06-2021	Khaliq Noor S/Inspector	276,374
<b>Total</b>				<b>1,263,885</b>

Audit observed the following irregularities:

- i. The excavators and tractors were hired on per hours basis for cleanliness activity but no approved rate analysis by the competent authority was available in record.
- ii. The work was executed through private contractor without inviting tenders moreover work at S.No. 3, 4 & 5 was directly executed by TMA inspector by hiring private labour without engaging TMA sanitation staff.

- iii. No measurement book was maintained to verify the actual quantity of work at executed at site.

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

When reported in November, 2021 the management stated that work was executed through private labour for timely completion of work. No record was produced till finalization of this report.

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

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

**AIR Para No. 06(2020-21)**

### **3.5.2.2 Unauthorized expenditure on account of POL–Rs.1.150 million**

According to Motor Car Maintenance Rule 1997, Log book for Government vehicle shall be maintained for recording each and every entry of POL and repair work on each occasion.

Office of the Tehsil Municipal Officer Wana paid Rs.1,150,503 on account of POL of vehicles including Car, Tractor etc. The log books were not maintained by the department and in absence of log books, drawl & consumption of POL with reference to distance covered could not be verified.

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

When reported in November, 2021 the management stated that log books will be completed soon and shown to audit in due course of time. Log books however were not completed and shown to Audit till finalization of this report.

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

Audit recommends maintenance of logbooks showing consumption of POL.

**AIR Para No.08(2020-21)**

## **CHAPTER-4**

### **AD, LGE & RDD, South Waziristan**

#### **4.1 Introduction**

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

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

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

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



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

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

**Audit Profile of AD LGE & RDD, District South Waziristan**

(Rs. in million)

S. No.	Description	Total No.	Audited	Expenditure audited FY 2020-21	Revenue /Receipts audited FY 2020-21
1	Formations	01	01	92.261	Nil

**4.2 Comments on Budget and Accounts (Variance Analysis)**

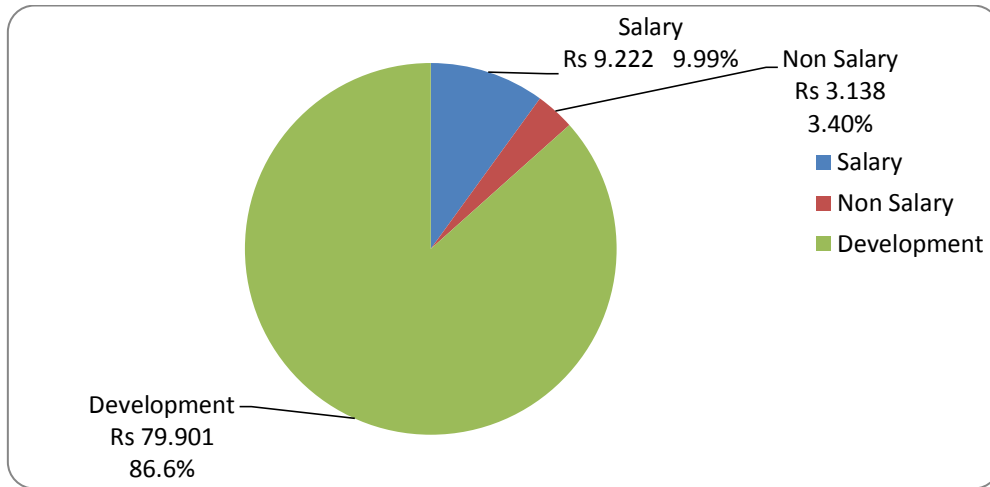
(Rs. in million)

AD LGE&RDD				
2020-21	Budget	Expenditure/Receipts	Excess/(Saving)	%age
Salary	17.180	9.222	(7.958)	86.22
Non salary	1.344	3.138	1.794	57.00
Development	79.901	79.901	(0.0)	0.0
<b>Total</b>	<b>98.426</b>	<b>92.261</b>	<b>(6.164)</b>	<b>6.64</b>

The savings of Rs.6.164 million indicates inefficiency in the capacity of Local Government Departments to utilize the allocated budget.

## EXPENDITURE 2020-21

(Rs in million)



### 4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 25.692 million were raised in this audit report. Summary of the audit observations classified by nature is as under.

(Rs in million)		
Sr. No.	Classification	Amount (Rs)
1	<b>Irregularities</b>	
A	Procurement related irregularities	11.944
2	Value for money and service delivery issues	13.748
<b>Total</b>		<b>25.692</b>

### 4.4 Comments on the Status of Compliance with Village/Neighborhood Accounts Committee Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of Village/Neighborhood Accounts Committee meetings are given below:

Sr. No.	Audit Year	V/NAC meeting
1.	2020-21	Not convened

## 4.5 AUDIT PARAS

### 4.5.1 Irregularities

#### A. Procurement related irregularities

##### 4.5.1.1 Uneconomical expenditure due to non-adopting of E-bidding system-Rs 11.944 million

Local Government Deptt KPK Notification No PS/SLG and RDD/Misc/2014 dated 18-7-2014 states that henceforth all the Local councils and Local area authorities in the province shall offer their contracts through e tendering.

Office of the Assistant Director, LG&RDD, South Waziristan Tribal District, incurred expenditure of Rs. 11,944,688 on account of execution of 03 developmental schemes during FY 2020-21, which were awarded to contractors without adopting online E-bidding system as per detail given below.

S.No	Scheme	Expenditure
1.	Construction of pavement of street at Rasool Zaman, Mughal	5,230,821
2.	Construction of Drains at Rasool Zaman, Mughal Khel,	3,045,105
3.	Construction of Solar Tubewell at Rasool Zaman, Mughal Khel,	3,668,762
<b>Total</b>		<b>11,944,688</b>

Non-adopting online E-bidding system occurred due to weak internal controls, which resulted in uneconomical expenditure.

When pointed out in October 2021, the management replied that the open tender system through manual working was observed and contracts were awarded after competition among contractors. The reply was not correct as E-Bidding system had to be followed for award of contracts.

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

Audit recommends inquiry and action against the officers at fault.

**AIR Para No. 02(2020-21)**

#### 4.5.2 Value for money and service delivery issues

##### 4.5.2.1 Unauthorized expenditure on execution of water supply schemes –Rs 4.843 million

Rule No. 74(1)(d) of District Government Budget Rules 2016 states that public moneys should not be utilized for the benefit of a particular person or section of the community unless the amount of expenditure involved is insignificant or claim for the amount could be enforced in a court of law

Office of the Assistant Director Local Government, South Waziristan Tribal District paid Rs.4,843,465 on execution of Water Supply Schemes in District South Waziristan out of Provincial ADP during FY 2020-21. Detailed below

S. No	Scheme	Amount(Rs)
1.	Construction of DWSS for MehsudDreDakai, Mal Khel, Ladha	899,190
2.	Construction of WSS for Muhammad Hussain, SaifurRehman, Muhammad Ismail and Waris Khan at Makin	2,000,000
3.	Construction of WSS for Waris Khan, ShobiKhel	300,000
4.	Hand Pump for SaifullahMehsoodAbozKhel, Tiarza	199,900
5.	Construction of WSS at Malik Noor ZadaShamshiKhel& Malik Mir AslamMastiKhel.	400,000
6.	Construction of WSS at Maulana Mirza Jan KhojalKhel, Maulana Sultan Ashraf KhelAlyum, Amir HamzaKamrezzKhel, Wana.	600,000
7.	Construction of Hand Pumps at Malik ZangirKareZeri Noor, Amir Hamza&Dr.HussainKareKhel at AzamWarsak.	444,375
<b>TOTAL</b>		<b>4,843,465</b>

The following irregularities were noticed:

- i. The hand/ submersible pumps were installed in the home of various individuals and not for community of the area.
- ii. Exact location of schemes was neither mentioned in administrative approval nor in PC-1 as required by the Govt.
- iii. No measurement books were produced to verify the quantity of work executed at site.
- iv. The schemes were not acknowledged by the community.
- v. Proper handing/taking to any Government Department for operation & maintenance was not made.

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

When reported in October 2021, the management replied that the schemes were executed as per approved PC-I and BOQ and schemes were physically executed at site. No record however was produced till finalization of this report.

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

Audit recommends inquiry into the matter along with action against the person(s) responsible

**AIR Para No. 01(2020-21)**

**4.5.2.2 Irregular expenditure on developmental schemes-Rs 4.017 million**

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

Office of the Assistant Director, Local Government South Waziristan Tribal District paid Rs. 4,017,800 on execution of various developmental schemes during FY 2020-21. Details are given below:

S.No	Name of Scheme	Expenditure
1.	Construction of Protection Bund for the land of SufyanKachIshangi, Sararogha	392,000
2.	Construction of Irrigation Channel for the land of Wali Muhammad Shamerai, Tehsil Ladha	693,000
3.	Construction of Irrigation Channel for Arif Khan ShobiKhel	197,000
4.	Installation of Dug well at Muhammad Noor ToraDeebaToiKhulah&Kashif Khan ToiKhulah	736,000
5.	Construction of Dug Well for Atta Muhammad Abdullai, Makin	1,999,800
<b>Total</b>		<b>4,017,800</b>

The following irregularities were noticed:

- i. No detailed cost estimates /PC-I was available in record to verify the actual quantity of work to be executed at site.
- ii. No NOC was obtained from the Irrigation Department as the same nature of work is also being executed by the department in the district.

- iii. Proper handing/taking with any Government Department/ Community was not made.
- iv. Monitoring report by Divisional Monitoring Officer of the scheme was not available on record.

The lapse occurred due to weak internal controls, resulting in irregular expenditure.

When reported in October 2021, the management replied that schemes were executed after fulfillment of all code formalities and schemes are physically executed at site. No record was produced to Audit till finalization of this report.

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

Audit recommends provision of monitoring report and NOC of irrigation deptt along with handing over of the schemes to irrigation deptt.

**AIR Para No.04(2020-21)**

#### **4.5.2.3 Un-authorized expenditure without Technical Sanction- Rs.2.600 million**

According to Para 56 of CPWD Code no work should be commenced or liability incurred in connection with it until technical sanction has been obtained from competent authority.

Office of the Assistant Director Local Government South Waziristan Tribal District paid Rs. 2,600,000 on account of execution of various developmental schemes during FY 2020-21. Details are given below.

<b>S.No</b>	<b>Schemes</b>	<b>Expenditure</b>
1.	Constructiton of WSS for Jan KamrazKhel, Speen	300,000
2.	Construction of protection wall for the land of Zafar Shah, PirAbdusSamad Shah, JehanzebGarreari, Ladha.	400,000
3.	Construction of Dug well for the land of Nawab Khan Shingi&Yasir Ali Shingi, KotkaiSaraqgha.	600,000
4.	Construction of Dug well for the community of Malik Abdul GhaniKabolai, MastiKhel& Malik Sher Muhammad	500,000

	KhojaKhel, Dab Kot	
5.	Construction of WSS for Haji Noor Zaman, PotiaKhel, Shakki	400,000
6.	Construction of protection wall for the land of Muhammad Suhail, FaridullahshobiKhel, Farhad Ali Langer Khel, Tehsil Ladha	400,000
<b>Total</b>		<b>2,600,000</b>

The schemes were executed without obtaining technical sanction from the competent authority.

The lapse occurred due to non-compliance of rules, which resulted into unauthorized expenditure.

When reported in October 2021, the management replied that technical sanction of the schemes are under process and will be produced to Audit in due course of time. Technical sanction of the schemes was not shown till finalization of this report.

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

Audit recommends obtaining technical sanction of the schemes for making the expenditure good.

**AIR Para No. 03(2020-21)**

#### **4.5.2.4 Irregular expenditure on construction of protection walls- Rs.2.288 million**

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

Office of the Assistant Director, Local Government South Waziristan Tribal District paid Rs. 2,288,000 on execution of various developmental schemes during FY 2020-21. Details are given below:

S.No.	Name of Scheme	Expenditure
1.	Protection Wall for Rasool Muhammad MalikshaiKach, Makin	1,000,000
2.	Construction of Protection Wall for the land of Zia Ur Rahman& Shams Ur RahmanShobiKhel, Ladha.	400,000



3.	Protection Wall for the land of Muhammad Nawaz Dowra Toi, ShamakRaghzai, Shew Jan Zangra, DodiKheLadha, AnayKheLadha.	591,000
4.	Construction of Protection wall for the land of Akbar ZamanKikarai, MuddassarTiarza, AbdusSatar, Shaman Khel	297,000
<b>Total</b>		<b>2,288,000</b>

The following irregularities were noticed:

- i. Exact location of schemes was neither mentioned in administrative approval nor in PC-1 as required by the Govt.
- ii. BOQ of none of the scheme was placed on record and rates were quoted on lump sum cost.
- iii. Monitoring report by Divisional Monitoring Officer of the scheme was not available on record.

The lapse occurred due to weak internal controls, which resulted into irregular execution of schemes.

When reported in October 2021, the management replied that schemes were executed after fulfillment of codal formalities and schemes were physically executed at site. No BOQ, PC-I and monitoring report was shown to Audit till finalization of this report.

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

Audit recommends inquiry into the matter and fixing of responsibility.

**AIR Para No. 05(2020-21)**

## ANNEXURES

### Annexure -1

#### (Detail of MFDAC Paras)

Para No	<b>Deputy Commissioner</b>	Amount (Rs)
6	Un-authentic Receipts amounting	445,160
7	Non-conversion of current bank accounts into PLS	
12	Unauthorized occupation of the Residential accommodations and non-deduction of HRA	
15	Irregular retention of money	560,152
16	Non-deposit of domicile fee	30,420
17	Non-deposit of fine fee	23,200
18	Non-conducting of Physical Verification.	
	<b>District Health Officer</b>	
01	Non deduction of stamp duty on supply of medicines –	380,689
02	Irregular purchase of Solar system	193,300
4	Loss due to payment on account refreshment	56,820
6	Irregular purchase of solar system on single quotation	675,000
7	Non supply of medicines -	223,083
9	Non-obtaining of performance Guarantee for equipment worth	134000
10	Non supply of equipment's –Rs 2.245 million & non recovery of penalty	157,206
11	Loss to Government due to Non-auction/ non-surrender of condemned vehicles	
12	Non-reconciliation of receipts	100,116
13	Non deposit of OPD receipts	106,312
16	Irregular payment on account of Non Practicing Allowance of	645,000
17	Irregular retention of fund Rs 230,621 and improper maintenance of cash book	230,621
18	Unjustified payment of inadmissible allowances to employees of office	701,600
19	Non conversion of current bank accounts into saving	
23	Non collection of Health receipts	
	<b>District Education Officer</b>	
14	Doubtful drawl of POL Charges of Previous Years	999,326
16	Doubtful & Un-economical expenditure on purchase of Cloths	500,000
18	Un-authorized expenditure out of funds allocated for IT-Equipments	689,500
19	Non-recovery of Stamp Duty	204,266
20	Irregular and doubtful expenditure on Advertising Charges	755,000
21	Un-authorized drawl of Conveyance Allowance	70,000
22	Un-authorized payment of inadmissible allowances	390,548
	<b>TMA WANA</b>	

1	Irregular expenditure on account of TA/DA	195,316
3	Cash withdrawal from the designated bank account	829,180
4	Wasteful expenditure on account of hiring private taxi	148,895
5	Doubtful expenditure on account of event celebration	159,872
6	Doubtful expenditure on account of hiring private labour	193,100
8	Irregular expenditure on account of pay & allowances	112,446
9	Non-preparation of Annual Budget/ Expenditure Statement for 2020-21	
	<b>TMA SERWAKAI</b>	
2	Non-deposit of Income Tax and Sales Tax	230,000
3	Irregular expenditure on account of POL and repair of Government vehicle	327,000
5	Overpayment on account of TA/DA	61,660
8	Irregular payment on account of TA/DA	218,276
9	Irregular Advance payment	600,000
10	Un-authorized drawl of 20% Pay for Additional Charge-Rs 123,200, and Overpayment of	56,000
	<b>AD LGRDD</b>	
9	Irregular expenditure	410,000
10	Unauthorized expenditure	295,000
11	Doubtful expenditure on account of execution of WSS	200,000
12	Irregular expenditure on account of rent of buildings	336,000
13	Irregular expenditure on POL	150,000

**Annexure-2**  
**Para # 2.5.1.3**

**Detail showing arrears of pay & allowances of staff**

Name of Employee	Pers.no	Job Title	Wage Description	Type	Total
Jalal ud din	501615 49	Malaria supervisor	Adj Basic Pay		40,000
Muhammad ghalib shah	502572 17	Malaria supervisor	Adj Basic Pay		39,000
Muhammad ashraf	502572 94	Malaria supervisor	Adj Basic Pay		37,000
Noor wali khan	417656	Computer operator	Adjustment House Rent		750
Noor wali khan	417656	Computer operator	Adj Computer Allowance		(18,000)
Noor wali khan	417656	Computer operator	Adj Comp Allowance 20%		18,000
Muhammad nazir	816504	Medical officer	Adj. Adhoc Allowance 50%		(4,925)
Tahir ullah	935176	Medical officer	Adjustment House Rent		10,773
Tahir ullah	935176	Medical officer	Adj Conveyance Allowance		3,240
Tahir ullah	935176	Medical officer	Adjustment Medical All		8,100
Tahir ullah	935176	Medical officer	Adj Non - Practicing Allo		4,860
Tahir ullah	935176	Medical officer	Adj Unattractive Area All		2,993
Tahir ullah	935176	Medical officer	Adj Adhoc Relief All 2018		4,919
Tahir ullah	935176	Medical officer	Adj Adhoc Relief All 2019		2,419
Tahir ullah	935176	Medical officer	Adj Basic Pay		49,199
Tahir ullah	935176	Medical officer	Adj Health Prof. Allow		149,040
Tahir ullah	935176	Medical officer	Adj Adhoc Relief All 2016		4,121
Tahir ullah	935176	Medical officer	Adj Adhoc Relief All 2017		4,919
Basir iqbal	935198	Charge nurse	Adj Dress/Uniform Allowance		24,000
Hassan ali khan	935199	Charge nurse	Adj Dress/Uniform Allowance		6,000
Mujahid iqbal	935200	Charge nurse	Adj Dress/Uniform Allowance		24,000
Rohu din	935202	Charge nurse	Adj Dress/Uniform Allowance		6,000

Mehmood alam	935203	Charge nurse	Adj Dress/Uniform Allowance	24,000
Noor hassan	941493	Medical officer	Adjustment House Rent	10,773
Noor hassan	941493	Medical officer	Adj Conveyance Allowance	3,240
Noor hassan	941493	Medical officer	Adjustment Medical All	8,100
Noor hassan	941493	Medical officer	Adj Non - Practicing Allo	4,860
Noor hassan	941493	Medical officer	Adj Unattractive Area All	2,993
Noor hassan	941493	Medical officer	Adj adhoc relief all 2018	4,919
Noor hassan	941493	Medical officer	Adj adhoc relief all 2019	2,419
Noor hassan	941493	Medical officer	Adj basic pay	49,199
Noor hassan	941493	Medical officer	Adj health prof. Allow	149,040
Noor hassan	941493	Medical officer	Adj adhoc relief all 2016	4,121
Noor hassan	941493	Medical officer	Adj adhoc relief all 2017	4,919
Kaloom bibi	943384	Dai	Adjustment house rent	13,122
Kaloom bibi	943384	Dai	Adj conveyance allowance	9,000
Kaloom bibi	943384	Dai	Adjustment medical all	9,000
Kaloom bibi	943384	Dai	Adj unattractive area all	10,710
Kaloom bibi	943384	Dai	Adj adhoc relief all 2018	5,940
Kaloom bibi	943384	Dai	Adj adhoc relief all 2019	5,940
Kaloom bibi	943384	Dai	Adj basic pay	59,400
Kaloom bibi	943384	Dai	Adj adhoc relief all 2016	4,968
Kaloom bibi	943384	Dai	Adj adhoc relief all 2017	5,940
Dr rafi ullah	943826	Medical officer	Adjustment house rent	13,299
Dr rafi ullah	943826	Medical officer	Adj conveyance allowance	15,000
Dr rafi ullah	943826	Medical officer	Adjustment medical all	5,544
Dr rafi ullah	943826	Medical officer	Adj non - practicing allo	9,000
Dr rafi ullah	943826	Medical officer	Adj unattractive area all	6,000
Dr rafi ullah	943826	Medical officer	Adj adhoc relief all 2018	8,836
Dr rafi ullah	943826	Medical officer	Adj basic pay	88,364
Dr rafi ullah	943826	Medical officer	Adj health prof. Allow	269,866
Dr rafi ullah	943826	Medical officer	Adj adhoc relief all 2016	7,632
Dr rafi ullah	943826	Medical officer	Adj adhoc relief all 2017	8,836
Zainab burki	943829	Dai	Adjustment house rent	1,413
Zainab burki	943829	Dai	Adj conveyance	1,785

			allowance	
Zainab burki	943829	Dai	Adjustment medical all	1,500
Zainab burki	943829	Dai	Adj unattractive area all	1,500
Zainab burki	943829	Dai	Adj adhoc relief all 2018	961
Zainab burki	943829	Dai	Adj adhoc relief all 2019	961
Zainab burki	943829	Dai	Adj basic pay	9,610
Zainab burki	943829	Dai	Adj adhoc relief all 2016	828
Zainab burki	943829	Dai	Adj adhoc relief all 2017	961
Miraj gul	949220	Junior epi technician	Adj adhoc relief all 2016	12,278
Muhammad tahir	958103	Medical officer	Adjustment house rent	26,600
Muhammad tahir	958103	Medical officer	Adj conveyance allowance	16,000
Muhammad tahir	958103	Medical officer	Adjustment medical all	7,392
Muhammad tahir	958103	Medical officer	Adj nipa allowance	12,000
Muhammad tahir	958103	Medical officer	Adj unattractive area all	20,000
Muhammad tahir	958103	Medical officer	Adj adhoc relief all 2018	6,072
Muhammad tahir	958103	Medical officer	Adj basic pay	121,480
Muhammad tahir	958103	Medical officer	Adj health prof. Allow	368,000
Muhammad tahir	958103	Medical officer	Adj adhoc relief all 2015	10,176
Muhammad tahir	958103	Medical officer	Adj adhoc relief all 2016	12,148
Muhammad tahir	958103	Medical officer	Adj adhoc relief all 2017	12,148
Maryam bibi	958106	Medical officer	Adjustment house rent	9,975
Maryam bibi	958106	Medical officer	Adj conveyance allowance	6,000
Maryam bibi	958106	Medical officer	Adjustment medical all	2,772
Maryam bibi	958106	Medical officer	Adj nipa allowance	4,500
Maryam bibi	958106	Medical officer	Adj unattractive area all	7,500
Maryam bibi	958106	Medical officer	Adj adhoc relief all 2018	4,555
Maryam bibi	958106	Medical officer	Adj basic pay	45,555
Maryam bibi	958106	Medical officer	Adj health prof. Allow	138,000
Maryam bibi	958106	Medical officer	Adj adhoc relief all 2015	3,816
Maryam bibi	958106	Medical officer	Adj adhoc relief all 2016	4,555
Maryam bibi	958106	Medical officer	Adj adhoc relief all 2017	4,555
Asad mehmoood	963841	Epi technician	Adjustment house rent	11,766
Asad mehmoood	963841	Epi technician	Adj conveyance allowance	17,136
Asad mehmoood	963841	Epi technician	Adjustment medical all	9,000

Asad mehmoood	963841	Epi technician	Adj unattractive area all	9,000
Asad mehmoood	963841	Epi technician	Adj adhoc relief all 2018	16,056
Asad mehmoood	963841	Epi technician	Adj adhoc relief all 2019	16,056
Asad mehmoood	963841	Epi technician	Adj basic pay	160560
Asad mehmoood	963841	Epi technician	Adj health prof. Allow	60,000
Asad mehmoood	963841	Epi technician	Adj adhoc relief all 2016	10,524
Asad mehmoood	963841	Epi technician	Adj adhoc relief all 2017	16,056
Rooh ulamin	963842	Epi technician	Adjustment house rent	11,766
Rooh ulamin	963842	Epi technician	Adj conveyance allowance	17,136
Rooh ulamin	963842	Epi technician	Adjustment medical all	9,000
Rooh ulamin	963842	Epi technician	Adj unattractive area all	9,000
Rooh ulamin	963842	Epi technician	Adj adhoc relief all 2018	16,056
Rooh ulamin	963842	Epi technician	Adj adhoc relief all 2019	16,056
Rooh ulamin	963842	Epi technician	Adj basic pay	160,560
Rooh ulamin	963842	Epi technician	Adj health prof. Allow	60,000
Rooh ulamin	963842	Epi technician	Adj adhoc relief all 2016	10,524
Rooh ulamin	963842	Epi technician	Adj adhoc relief all 2017	16,056
Noor hassan	963843	Epi technician	Adjustment house rent	11,766
Noor hassan	963843	Epi technician	Adj conveyance allowance	17,136
Noor hassan	963843	Epi technician	Adjustment medical all	9,000
Noor hassan	963843	Epi technician	Adj unattractive area all	9,000
Noor hassan	963843	Epi technician	Adj adhoc relief all 2018	16,056
Noor hassan	963843	Epi technician	Adj adhoc relief all 2019	16,056
Noor hassan	963843	Epi technician	Adj basic pay	160,560
Noor hassan	963843	Epi technician	Adj health prof. Allow	60,000
Noor hassan	963843	Epi technician	Adj adhoc relief all 2016	10,524
Noor hassan	963843	Epi technician	Adj adhoc relief all 2017	16,056
Muhammad ishfaq khan	963844	Epi technician	Adjustment house rent	11,766
Muhammad ishfaq khan	963844	Epi technician	Adj conveyance allowance	17,136
Muhammad ishfaq khan	963844	Epi technician	Adjustment medical all	9,000
Muhammad ishfaq khan	963844	Epi technician	Adj unattractive area all	9,000
Muhammad ishfaq khan	963844	Epi technician	Adj adhoc relief all 2018	16,056

Muhammad ishfaq khan	963844	Epi technician	Adj adhoc relief all 2019	16,056
Muhammad ishfaq khan	963844	Epi technician	Adj basic pay	160,560
Muhammad ishfaq khan	963844	Epi technician	Adj health prof. Allow	60,000
Muhammad ishfaq khan	963844	Epi technician	Adj adhoc relief all 2016	10,524
Muhammad ishfaq khan	963844	Epi technician	Adj adhoc relief all 2017	16,056
Amir ahmad	963845	Epi technician	Adjustment house rent	11,766
Amir ahmad	963845	Epi technician	Adj conveyance allowance	17,136
Amir ahmad	963845	Epi technician	Adjustment medical all	9,000
Amir ahmad	963845	Epi technician	Adj unattractive area all	9,000
Amir ahmad	963845	Epi technician	Adj adhoc relief all 2018	16,236
Amir ahmad	963845	Epi technician	Adj adhoc relief all 2019	16,236
Amir ahmad	963845	Epi technician	Adj basic pay	160,560
Amir ahmad	963845	Epi technician	Adj health prof. Allow	60,000
Amir ahmad	963845	Epi technician	Adj adhoc relief all 2016	10,524
Amir ahmad	963845	Epi technician	Adj adhoc relief all 2017	16,236
Ajab noor	963846	Epi technician	Adjustment house rent	11,766
Ajab noor	963846	Epi technician	Adj conveyance allowance	17,136
Ajab noor	963846	Epi technician	Adjustment medical all	9,000
Ajab noor	963846	Epi technician	Adj unattractive area all	9,000
Ajab noor	963846	Epi technician	Adj adhoc relief all 2018	16,236
Ajab noor	963846	Epi technician	Adj adhoc relief all 2019	16,236
Ajab noor	963846	Epi technician	Adj basic pay	160,560
Ajab noor	963846	Epi technician	Adj health prof. Allow	60,000
Ajab noor	963846	Epi technician	Adj adhoc relief all 2016	10,524
Ajab noor	963846	Epi technician	Adj adhoc relief all 2017	16,236
Taj muhammad	963847	Epi technician	Adjustment house rent	1,766
Taj muhammad	963847	Epi technician	Adj conveyance allowance	17,136
Taj muhammad	963847	Epi technician	Adjustment medical all	9,000
Taj muhammad	963847	Epi technician	Adj unattractive area all	9,000
Taj muhammad	963847	Epi technician	Adj adhoc relief all 2018	13,431
Taj muhammad	963847	Epi technician	Adj adhoc relief all 2019	13,431
Taj muhammad	963847	Epi technician	Adj basic pay	134,310



Taj muhammad	963847	Epi technician	Adj health prof. Allow	60,000
Taj muhammad	963847	Epi technician	Adj adhoc relief all 2016	9,084
Taj muhammad	963847	Epi technician	Adj adhoc relief all 2017	13,431
Sadam hussain	963849	Medical technician	Adjustment house rent	11,766
Sadam hussain	963849	Medical technician	Adj conveyance allowance	17,136
Sadam hussain	963849	Medical technician	Adjustment medical all	9,000
Sadam hussain	963849	Medical technician	Adj unattractive area all	10,200
Sadam hussain	963849	Medical technician	Adj adhoc relief all 2018	9,654
Sadam hussain	963849	Medical technician	Adj basic pay	96,540
Sadam hussain	963849	Medical technician	Adj health prof. Allow	8,070
Sadam hussain	963849	Medical technician	Adj adhoc relief all 2016	9,654
Sadam hussain	963849	Medical technician	Adj adhoc relief all 2017	9,654
Rab nawaz khan	963852	Epi technician	Adjustment house rent	11,766
Rab nawaz khan	963852	Epi technician	Adj conveyance allowance	17,136
Rab nawaz khan	963852	Epi technician	Adjustment medical all	9,000
Rab nawaz khan	963852	Epi technician	Adj unattractive area all	9,000
Rab nawaz khan	963852	Epi technician	Adj adhoc relief all 2018	16,236
Rab nawaz khan	963852	Epi technician	Adj adhoc relief all 2019	16,236
Rab nawaz khan	963852	Epi technician	Adj basic pay	160,560
Rab nawaz khan	963852	Epi technician	Adj health prof. Allow	60,000
Rab nawaz khan	963852	Epi technician	Adj adhoc relief all 2016	10,524
Rab nawaz khan	963852	Epi technician	Adj adhoc relief all 2017	16,236
Zakir ullah	963862	Epi technician	Adjustment house rent	11,766
Zakir ullah	963862	Epi technician	Adj conveyance allowance	17,136
Zakir ullah	963862	Epi technician	Adjustment medical all	9,000
Zakir ullah	963862	Epi technician	Adj unattractive area all	9,000
Zakir ullah	963862	Epi technician	Adj adhoc relief all 2018	16,236
Zakir ullah	963862	Epi technician	Adj adhoc relief all 2019	16,236
Zakir ullah	963862	Epi technician	Adj basic pay	160,560
Zakir ullah	963862	Epi technician	Adj health prof. Allow	60,000
Zakir ullah	963862	Epi technician	Adj adhoc relief all 2016	10,524
Zakir ullah	963862	Epi technician	Adj adhoc relief all 2017	16,236
Javid iqbal iqbal	964047	Epi technician	Adjustment house rent	11,766
Javid iqbal iqbal	964047	Epi technician	Adj conveyance allowance	9,000

Javid iqbal iqbal	964047	Epi technician	Adjustment medical all	9,000
Javid iqbal iqbal	964047	Epi technician	Adj unattractive area all	17,136
Javid iqbal iqbal	964047	Epi technician	Adj. 15% adhoc allowance	3,216
Javid iqbal iqbal	964047	Epi technician	Adj adhoc relief all 2018	16,728
Javid iqbal iqbal	964047	Epi technician	Adj adhoc relief all 2019	24,468
Javid iqbal iqbal	964047	Epi technician	Adj basic pay	167,280
Javid iqbal iqbal	964047	Epi technician	Adj adhoc relief all 2015	2,124
Javid iqbal iqbal	964047	Epi technician	Adj adhoc relief all 2016	11,040
Javid iqbal iqbal	964047	Epi technician	Adj adhoc relief all 2017	16,728
Dr jehan zeb khan	501355 63	Senior medical officer	Adjustment house rent	35,810
Dr jehan zeb khan	501355 63	Senior medical officer	Adj conveyance allowance	44,900
Dr jehan zeb khan	501355 63	Senior medical officer	Adjustment medical all	26,679
Dr jehan zeb khan	501355 63	Senior medical officer	Adj non - practicing allo	3,000
Dr jehan zeb khan	501355 63	Senior medical officer	Adj unattractive area all	15,088
Dr jehan zeb khan	501355 63	Senior medical officer	Adj adhoc relief all 2018	43,799
Dr jehan zeb khan	501355 63	Senior medical officer	Adj basic pay	437,990
Dr jehan zeb khan	501355 63	Senior medical officer	Adj health prof. Allow	129,542
Dr jehan zeb khan	501355 63	Senior medical officer	Adj adhoc relief all 2015	18,000
Dr jehan zeb khan	501355 63	Senior medical officer	Adj adhoc relief all 2016	34,020
Dr jehan zeb khan	501355 63	Senior medical officer	Adj adhoc relief all 2017	43,799
Hayat ullah	501611 40	Sanitary inspector	Adj basic pay	43,000
Shahid ullah	501611 41	Senior clinical technicia	Adj basic pay	20,000
Mohd amjad khan	501611 51	Clinical technician (phar	Adj basic pay	46,000
Shiazullah	501611 56	Store keeper	Adj health prof. Allow	10,000
Atta ullah jan	501611 66	Senior clinical technicia	Adj basic pay	45,000
Aqal jan	501611 90	Medical technician	Adj basic pay	46,000

Ali manan	501612 08	Senior clinical technicia	Adjustment house rent	346
Ali manan	501612 08	Senior clinical technicia	Adj adhoc relief all 2018	303
Ali manan	501612 08	Senior clinical technicia	Adj adhoc relief all 2019	303
Ali manan	501612 08	Senior clinical technicia	Adj basic pay	3,034
Ali manan	501612 08	Senior clinical technicia	Adj adhoc relief all 2017	303
Amir zada	501612 39	Medical technician	Adj basic pay	48,000
Muhammad ayaz	501612 50	Operation theatre technic	Adj basic pay	39,000
Aman ullah	501612 68	Operation theatre technic	Adj health prof. Allow	20,000
Jahangir khan	501612 75	Junior clerk	Adj health prof. Allow	(10,000)
Ghulam abbas	501612 83	Clinical technician (phar	Adjustment house rent	3,922
Ghulam abbas	501612 83	Clinical technician (phar	Adj conveyance allowance	3,400
Ghulam abbas	501612 83	Clinical technician (phar	Adjustment medical all	3,000
Ghulam abbas	501612 83	Clinical technician (phar	Adj unattractive area all	5,712
Ghulam abbas	501612 83	Clinical technician (phar	Adj. 15% adhoc allowance	7,464
Ghulam abbas	501612 83	Clinical technician (phar	Adj adhoc relief all 2018	7,464
Ghulam abbas	501612 83	Clinical technician (phar	Adj adhoc relief all 2019	7,464
Ghulam abbas	501612 83	Clinical technician (phar	Adj basic pay	74,640
Ghulam abbas	501612 83	Clinical technician (phar	Adj health prof. Allow	20,000
Ghulam abbas	501612 83	Clinical technician (phar	Adj adhoc relief all 2015	1,646
Ghulam abbas	501612 83	Clinical technician (phar	Adj adhoc relief all 2016	1,136
Ghulam abbas	501612 83	Clinical technician (phar	Adj adhoc relief all 2017	6,696
Gul mohd	501612 86	Clinical technician (phar	Adjustment house rent	29,415
Gul mohd	501612 86	Clinical technician (phar	Adj conveyance allowance	4,284
Gul mohd	501612	Clinical technician	Adjustment medical all	2,250

	86	(phar		
Gul mohd	501612 86	Clinical technician (phar	Adj unattractive area all	5,310
Gul mohd	501612 86	Clinical technician (phar	Adj. 15% adhoc allowance	15,000
Gul mohd	501612 86	Clinical technician (phar	Adj adhoc relief all 2018	5,310
Gul mohd	501612 86	Clinical technician (phar	Adj adhoc relief all 2019	5,310
Gul mohd	501612 86	Clinical technician (phar	Adj basic pay	53,100
Gul mohd	501612 86	Clinical technician (phar	Adj adhoc relief all 2015	1,149
Gul mohd	501612 86	Clinical technician (phar	Adj adhoc relief all 2016	802
Gul mohd	501612 86	Clinical technician (phar	Adj adhoc relief all 2017	4,071
Mohd bilal	501612 88	Clinical technician (phar	Adj basic pay	48,000
Tilawat khan	501613 02	Clinical technician (phar	Adj conveyance allowance	57,000
Mohammad ullah	501613 17	Driver	Adj health prof. Allow	(6,000)
Shah hussain(disp)	501613 40	Clinical technician (anae	Adj basic pay	44,000
Mir gul	501615 37	Behishti/sweeper	Adjustment house rent	3,621
Mir gul	501615 37	Behishti/sweeper	Adj conveyance allowance	4,433
Mir gul	501615 37	Behishti/sweeper	Adjustment medical all	3,725
Mir gul	501615 37	Behishti/sweeper	Adj dress/uniform allowan	300
Mir gul	501615 37	Behishti/sweeper	Adj washing allowance	300
Mir gul	501615 37	Behishti/sweeper	Adj unattractive area all	3,313
Mir gul	501615 37	Behishti/sweeper	Adj. 15% adhoc allowance	610
Mir gul	501615 37	Behishti/sweeper	Adj adhoc relief all 2018	3,550
Mir gul	501615 37	Behishti/sweeper	Adj adhoc relief all 2019	3,550
Mir gul	501615 37	Behishti/sweeper	Adj basic pay	35,519
Mir gul	501615 37	Behishti/sweeper	Adj adhoc relief all 2015	400

Mir gul	501615 37	Behishti/sweeper	Adj adhoc relief all 2016	3,334
Mir gul	501615 37	Behishti/sweeper	Adj adhoc relief all 2017	3,550
Aman ullah	501895 55	Charge nurse	Adj dress/uniform allowan	6,000
Noor ali	502332 06	Chowkidar	Adjustment house rent	4,562
Noor ali	502332 06	Chowkidar	Adj adhoc relief all 2018	1,632
Noor ali	502332 06	Chowkidar	Adj adhoc relief all 2019	917
Noor ali	502332 06	Chowkidar	Adj basic pay	35,935
Noor ali	502332 06	Chowkidar	Adj.adhoc relief all 2012	646
Noor ali	502332 06	Chowkidar	Adj:adhoc relief all- 2014	408
Noor ali	502332 06	Chowkidar	Adj adhoc relief all 2015	1,490
Noor ali	502332 06	Chowkidar	Adj adhoc relief all 2016	3,238
Noor ali	502332 06	Chowkidar	Adj adhoc relief all 2017	2,226
M musa	502332 54	Clinical technician	Adj basic pay	43,000
Amina bibi	502332 60	Lady health visitor	Adj adhoc relief all 2018	2,880
Amina bibi	502332 60	Lady health visitor	Adj adhoc relief all 2019	1,728
Amina bibi	502332 60	Lady health visitor	Adj basic pay	54,470
Amina bibi	502332 60	Lady health visitor	Adj adhoc relief all 2015	1,967
Amina bibi	502332 60	Lady health visitor	Adj adhoc relief all 2016	4,320
Amina bibi	502332 60	Lady health visitor	Adj adhoc relief all 2017	4,032
Waliullah	502332 73	Senior clinical technicia	Adj basic pay	47,000
Ismail khan	502332 90	Sanitary supervisor	Adj basic pay	45,000
Refat ullah	502332 91	Junior epi technician	Adj adhoc relief all 2018	2,304
Refat ullah	502332 91	Junior epi technician	Adj adhoc relief all 2019	1,152
Refat ullah	502332	Junior epi	Adj basic pay	48,710

	91	technician		
Refat ullah	502332 91	Junior technician	epi Adj adhoc relief all 2015	1,655
Refat ullah	502332 91	Junior technician	epi Adj adhoc relief all 2016	3,840
Refat ullah	502332 91	Junior technician	epi Adj adhoc relief all 2017	3,456
Syed yousaf	502343 15	Behishti	Adjustment house rent	3,621
Syed yousaf	502343 15	Behishti	Adj conveyance allowance	4,433
Syed yousaf	502343 15	Behishti	Adjustment medical all	3,725
Syed yousaf	502343 15	Behishti	Adj unattractive area all	3,725
Syed yousaf	502343 15	Behishti	Adj. 15% adhoc allowance	1,199
Syed yousaf	502343 15	Behishti	Adj adhoc relief all 2018	5,190
Syed yousaf	502343 15	Behishti	Adj adhoc relief all 2019	5,190
Syed yousaf	502343 15	Behishti	Adj basic pay	51,912
Syed yousaf	502343 15	Behishti	Adj adhoc relief all 2015	809
Syed yousaf	502343 15	Behishti	Adj adhoc relief all 2016	4,078
Syed yousaf	502343 15	Behishti	Adj adhoc relief all 2017	5,190
Musam khan	502343 16	Behishti/sweeper	Adjustment house rent	15,456
Musam khan	502343 16	Behishti/sweeper	Adj conveyance allowance	8,000
Musam khan	502343 16	Behishti/sweeper	Adjustment medical all	12,000
Musam khan	502343 16	Behishti/sweeper	Adj unattractive area all	12,000
Musam khan	502343 16	Behishti/sweeper	Adj. 15% adhoc allowance	2,912
Musam khan	502343 16	Behishti/sweeper	Adj adhoc relief all 2018	14,256
Musam khan	502343 16	Behishti/sweeper	Adj adhoc relief all 2019	14,256
Musam khan	502343 16	Behishti/sweeper	Adj basic pay	142,560
Musam khan	502343 16	Behishti/sweeper	Adj adhoc relief all 2015	1,968

Musam khan	502343 16	Behishti/sweeper	Adj adhoc relief all 2016	10,472
Musam khan	502343 16	Behishti/sweeper	Adj adhoc relief all 2017	14,256
Ahmad hassan	502572 85	Vaccinator	Adj basic pay	36,000
Muhammad sajid	504375 65	Junior epi	Adj basic pay	33,000
Taj muhammad	504876 14	Clinical technician	Adj basic pay	44,000
Muhammad irfan	505033 63	Clinical technician	Adj basic pay	36,000
<b>Total</b>				<b>7,909,567</b>

**Annexure-3**  
**Para # 2.5.1.10**

**Detail showing irregular payments to suppliers**

<b>S.No.</b>	<b>Name of Contractors</b>	<b>Particulars</b>	<b>Amount of Supply Order (Rs.)</b>
<b>1.</b>	M/S Madina Trading Co.	Supply of Furniture	3,978,500
<b>2.</b>	M/S Madina Trading Co.	Supply of Jute Tats	2,508,000
<b>3.</b>	M/S Khatak Trade Zone	Supply of Science Equipments	2,000,000
<b>4.</b>	M/S Burhan Trading Co.	Supply of Furniture	6,500,000
<b>5.</b>	M/S Kingly Solution Trader	Early Child Equipments	976,632
<b>6.</b>	M/S Chand Engineering Works	Supply of Furniture	1,425,350
<b>7.</b>	M/S Chand Engineering Works	Supply of Furniture	124,335
<b>8.</b>	M/S Khattak Trade Zone	Supply of Machinery	528,000
<b>9.</b>	M/S Khattak Trade Zone	M/S Khattak Trade Zone	626,000
<b>10.</b>	M/S Khattak Trade Zone	IT-Equipments	1,457,100
<b>11.</b>	M/S Chand Engineering Works	IT-Equipments	260,800
<b>12.</b>	M/S Madina Trading Co.	IT-Equipments	42,000
<b>Total</b>			<b>20,426,717</b>



**Annexure -4**  
**Para # 2.5.1.12**

**Detail showing non-deposit of 10 % Security**

<b>S.No.</b>	<b>Name of Contractors</b>	<b>Particulars</b>	<b>Amount of Supply Order (Rs.)</b>	<b>10% Security Due (Rs.)</b>
1.	M/S Madina Trading Co.	Supply of Furniture	3,978,500	397,850
2.	M/S Madina Trading Co.	Supply of Jute Tats	2,508,000	250,800
3.	M/S Khatak Trade Zone	Supply of Science Eq	2,000,000	200,000
4.	M/S Burhan Trading Co.	Supply of Furniture	6,500,000	650,000
5.	M/S Kingly Solution Trader	Early Child Equipments	976,632	97,663
6.	M/S Chand Engineering Works	Supply of Furniture	1,425,350	142,535
7.	M/S Chand Engineering Works	Supply of Furniture	124,335	12,433
8.	M/S Khattak Trade Zone	Supply of Machinery	528,000	52,800
9.	M/S Khattak Trade Zone	M/S Khattak Trade Zone	626,000	62,600
10.	M/S Khattak Trade Zone	IT-Equipments	1,457,100	145,710
11.	M/S Chand Engineering Works	IT-Equipments	260,800	26,080
12.	M/S Madina Trading Co.	IT-Equipments	42,000	4,200
<b>Total</b>			<b>20,426,717</b>	<b>2,042,671</b>

**Annexure -5**  
**Para # 3.5.1.2**

**Statement showing expenditure without Pre-audit TMA Ladha**

S.No.	Cheque No. & Date	Particulars	Amount of Bill (Rs.)
1.	No.38295091 dated 14-7-2020	Pay of TMO for 6/2020	40,303
2.	No.38295092 dated 14-7-2020	Pay to M. Hanif TOF for 6/2020	11,200
3.	No.38295093 dated 14-7-2020	Pay to Gohar Aziz-TOI for 6/2020	12,000
4.	No.38295094 dated 14-7-2020	Mistrol for 6/2020	18,000
5.	No.38295095 dated 14-7-2020	Mistrol for 6/2020	36,000
6.	No.38295096 dated 14-7-2020	Pay for 6 No. Daily Wager for 6/2020	108,000
7.	No.38295097 dated 14-7-2020	Refreshment Charges	126,270
8.	No.38295098 dated 14-7-2020	Refreshment Charges	107,180
9.	No.38295100 dated 14-7-2020	Miscelenous Bills	52,570
10.	No.38295101 dated 23-7-2020	Advance for EidUl-Azha	200,000
11.	No.38295102 dated 06-8-2020	Pay of TMO for 7/2020	40,303
12.	No.38295103 dated 06-8-2020	Pay to Gohar Aziz-TOI for 6/2020	12,000
13.	No.38295104 dated 06-8-2020	Construction Parking Sheds	124,750
14.	No.38295105 dated 06-8-2020	Panaflex for 5 august	82,907
15.	No.39077996 dated 06-8-2020	Preparation of Flages	15,960
16.	No.39077997 dated 19-8-2020	Arrangement for Eid-UI-Azha	300,521
17.	No.39077999 dated 19-8-2020	Panaflex& Flags on 14 August	72,210
18.	No.39078000 dated 19-8-2020	Lighting Charges	94,500
19.	No.39078001 dated 19-8-2020	POL for 3,4,5,6/2020	91,630
20.	No.39078002 dated 19-8-2020	Pay for 6 No. Daily Wager	111,600
21.	No.39078002 dated 19-8-2020	Pay for 2 No. Daily Wager	15,600
22.	No.39078003 dated 19-8-2020	Repair of TMO vehicle	23,472
23.	No.39078004 dated 26-8-2020	TA/DA TMO	26,492
24.	No.39078005 dated 11-9-2020	Pay of TMO	40,303
25.	No.39078006 dated 11-9-2020	Pay of TOI Gohar 1-17/8/2020	6,579
26.	No.39078007dated 11-9-2020	Daily Wages	84,000
27.	No.39078008 dated 11-9-2020	TA/DA of TOF, TMO and Computer Operator	67,118
31.	No.39078009 dated 11-9-2020	Stationery	3,505
32.		Carpets	22,240
33.	No.39078010 dated 11-9-2020	Mistral for 7,8/2020	25,800
34.	No.39078012 dated 11-9-2020	Plantation	25,000
35.	No.39078013 dated 11-9-2020	Adjustment of Covid	265,741
36.	No.39078014 dated 11-9-2020	Daingee Spry	46,500
37.	No.39078015 dated 11-9-2020	Pay of TMO for 9/2020	40,303
38.	No.39078016 dated 11-9-2020	TA/ DA TMO	13,246
39.	No.39078017 dated 8-10-2020	Hanif-TOF	27,380
40.	No.39078018 dated 8-10-20208	Furniture	99,325
41.	No.39078024 dated 01-12-2020	POL for 7,8,9,10,11/2020	96,469
42.	No. 39078042 dated 20-4-2021	TA/DA of TOF	36,720
43.	No.38295094 dated 14-7-2020	Pay of Driver for 6/2020	18,000
44.	No.38295095 dated 14-7-2020	Pay of 2 No. employees for 6/2020	36,000
45.	No.38295096 dated 14-7-2020	Pay of 6 No. employees for 6/2020	108,000

46.	No.39078002 dated 19-8-2020	Pay of 8 No. employees for 7/2020	127,200
47.	No.39078010 dated 11-9-2020	Pay of Driver for 7,8/2020	25,800
48.	No.39078007dated 11-9-2020	Pay for 8/2020	84,000
49.	No.39078021 dated 01-12-2020	Pay of 5 No. employees for 9/2020	66,000
50.	No.39078022 dated 01-12-202	Pay of 5 No. employees 10,11/2020	129,000
51.	No.39078023 dated 01-12-202	Pay of Driver for 9,10,11/2020	39,000
52.	No.39078036 dated 19-03-2021	Pay of 5 No. employees 12/2020	81,000
53.	No.39078035 dated 19-03-2021	Pay of Driver for 12/2020	16,200
<b>Total</b>			<b>3,353,897</b>

**Annexure -6**  
**Para # 3.5.1.3**

**Detail of expenditure without pre-audit TMA Serwakai**

<b>S.No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount Paid (Rs.)</b>
1.	22.3.21	Purchase of penaflex	16,590
2.	24.5.21	CovidPenaflex	17,010
3.	18.3.21	Plantation	17,410
4	12.3.21	Purchase of penaflex	147,829
5	2.11.20	Purchase of penaflex	27,750
6	8.10.20	Repair & replacement of vehicle	10,550
7	9.9.2020	Advance payment for EidulAzha	200,000
8	9.9.2020	Advance Payment for covid-19	100,000
9	9.9.2020	Purchase of office furniture	95,000
10	19.8.2020	Purchase of penaflex	40,911
11	19.8.2020	Lighting charges	39,342
12	19.8.2020	Purchase of penaflex	34,560
13	19.8.2020	Purchase of penaflex	45,040
14	19.8.2020	Purchase of spray pumps	55,350
15	22.7.2020	Catering service	98,750
16	22.7.2020	Purchase of Laptop	49,800
17	22.7.20	Purchase of toner	6500
18		POL	256,884
		<b>Total</b>	<b>1,259,276</b>

**Annexure -7**  
**Para # 3.5.1.4**

**Table showing payment to DDO instead of vendors**

<b>S.No.</b>	<b>Date and</b>	<b>Particulars</b>	<b>Amount Paid (Rs.)</b>
1.	22.3.21	Purchase of penaflex	16,590
2.	24.5.21	CovidPenaflex	17,010
3.	18.3.21	Plantation	17,410
4	12.3.21	Purchase of penaflex	147,829
5	2.11.20	Purchase of penaflex	27,750
6	8.10.20	Repair & replacement of vehicle parts.	10,550
7	9.9.2020	Advance payment for EidulAzha	200,000
8	9.9.2020	Advance Payment for covid-19	100,000
9	9.9.2020	Purchase of office furniture	95,000
10	19.8.2020	Purchase of penaflex	40,911
11	19.8.2020	Lighting charges	39,342
12	19.8.2020	Purchase of penaflex	34,560
13	19.8.2020	Purchase of penaflex	45,040
14	19.8.2020	Purchase of spray pumps	55,350
15	22.7.2020	Catering service	98,750
16	22.7.2020	Purchase of Laptop	49,800
	22.7.20	Purchase of toner	6500
		<b>Total</b>	<b>1,002,392</b>