



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

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AD LGE &RDD	Assistant Director Local Government Elections & Rural Development Department
ADC	Additional Deputy Commissioner
ADP	Annual Developmental Program
AG	Accountant General
APPM	Accounting Policy and Procedure Manual
AP	Advance Para
BHUs	Basic Health Units
BOK	Bank of Khyber
BOQ	Bill of Quantity
CD	Civil Dispensary
CEO	Chief Executive Officer
CRC	Class Room Consumable
C&W	Communication & Works
CT Scan	Computed Tomography Scan
DC	Deputy Commissioner
DEO	District Education officer
DG	Director General
DHO	District Health Officer
DO	District Officer
ECG	Electrocardiography
EPI	Expanded Program on Immunization
FY	Financial Year
GER	Gross Enrollment Rate
GPS	Girls Primary School
HRA	House Rent Allowance
INTOSAI	International Organization of Supreme Audit Institutions
IMU	Independent Monitoring Unit

KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
KP	Khyber Pakhtunkhwa
Lab	Laboratory
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance and Repair
NBP	National Bank of Pakistan
NER	Net Enrollment Rate
NSI	Non-Schedule Item
OPD	Outpatient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLS	Profit & Loss Sharing
POL	Petrol Oil Lubricant
PTC	Parent Teacher Council
RHC	Rural Health Center
RDA	Regional Directorate of Audit
SDEO	Sub Divisional Education Officer
TAC	Tehsil Accounts Committee
TMAAs	Town Municipal Administrations
TMO	Town Municipal Officer
TS	Technical Sanction
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 account of receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, in District Tank for the financial year 2020-21. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2021-22 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate legislative forum through the next year's Audit Report.

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

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

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 for causing 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 Tank consist of three tiers, which perform their operations under Khyber Pakhtunkhwa Local Government Act, 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier – the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 11 devolved departments including AD Local Government Election & Rural Development Department. The second Tier – Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer for each administration. There are Two Tehsil administrations in district Tank. The third Tier-village and neighborhood Councils have AD LGE &RDD as their Principal Accounting Officer. There are 73 VCs/NCs in District Tank.

a. Scope of audit

This office is mandated to conduct audit of 33 formations working under 04 PAOs. Total expenditure and receipts¹ of these formations were Rs. 3,315.378 million and Rs.392.993 million, respectively for the financial year 2020-21.

¹ District Government has no receipts

Audit coverage relating to expenditure for the current audit year comprises 07 formations of 04 PAO showing a total expenditure of Rs. 2,312.55million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 69.75 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 02 formations of 02 PAO (02 TMAs) having a total receipt of Rs. 392.993 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipts is 100% of auditable receipt.

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

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs 17.034 million was pointed out in this report. No recovery was affected till finalization of this report.

c. Audit Methodology

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

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

d. Audit Impact

Recovery of Rs 17.034 million was pointed out by Audit, however positive 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:

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

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

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

TMAs did not follow the accounting procedure given in the APPM.

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

f. Key Audit Findings of the Report

- i. Non-compilation/Consolidation of Accounts of Local Governments Rs.801.364 million²
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors – Rs 117.63 million³
- iii. Unverified payments on account of arrears of pay and allowances- Rs40.573 million⁴
- iv. Irregularities were notice in fourteen cases amounting to Rs. 70.631 million⁵
- v. Value for money and service delivery issues were noticed in three cases amounting to Rs.13.389 million⁶
- vi. Others, including cases of accidents, negligence etc. were noticed in six cases amounting to Rs. 33.962million⁷

Minor irregularities/ internal control weakness pointed out during the audit are being perused separately with the authorities concerned, as detailed in Annexure-1.

²Para 1.2.1

³ Para no. 1.2.2

⁴ Para no. 1.2.3

⁵ Para 2.5.1.1 to 2.5.1.9, 3.5.1.1 to 3.5.1.4 and 4.5.1.1

⁶ Para: 3.5.2.1 to 3.5.2.2, and 4.5.2.1

⁷ Para 2.5.2.1 to 2.5.2.4 and 3.5.3.1 to 3.5.3.2

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.
- 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 Introduction

In compliance to the Notification of Local Government, Election and Rural Development Department issued on 4th September, 2019, Councils of all tiers of District Government were stood dissolved on the culmination of their respective tenure on 29th August, 2019. The same notification authorized Deputy Commissioners (DCs), Tehsil/Town Municipal Officer (TMOs) and Assistant Director LG & RDD to perform functions of respective Nazameen as envisaged under local Government Act, 2013, till the instillation of newly elected Local Governments. In the light of LGA 2013, District Tank is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 11 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is its Principal Accounting Officer. Whereas, Assistant Director LGE & RDD is the Principal Accounting Officers for Village/Neighborhood Councils.

In District Tank, Funds amounting to Rs.3,272.734 million were allocated to 34 formations working under 04 PAOs. Out of which, expenditure of Rs.3,315.378 million was made resulting into excess of Rs.42.644 million. Receipts of Rs.392.993 million were collected through the formation (TMA Tank and TMA Jhandola) during the financial year 2020-21. Audit coverage relating to expenditure for the current audit year comprises 07 formations of 04 PAO having total expenditure of Rs.2,312.553 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 69.75 % of auditable expenditure. Similarly, audit coverage for receipts is 100%.

District Tank					
2020-21	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	Expenditure Audited	%age
Salary	2449.954	2496.627	46.673	2312.553	
Non-salary	692.361	681.231	-11.13		
Development	130.419	137.52	7.101		
Total	3272.734	3315.378	42.644	2312.553	69.75
Receipt	392.923	392.993			100

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, Tank did not reflect Rs. 801.364 million into the consolidated financial statement of Local Government, Tank.

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

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors devolved at district level. Funds to the tune of Rs 2155.17 million were provided to elementary & secondary education headed by District Education Officer. Expenditure of Rs.2208.58 million was incurred, out of which expenditure of Rs 1257.95 million was audited, thus 56.95% of expenditure was audited.

Statistics show that there are 421 primary, 27 middle, 25 secondary and 09 higher secondary schools in District Tank. The estimated Teacher Student

Ratio is 1:56 at primary, 1:74 at middle, 1:45 at secondary and 1:44 at the level of higher secondary schools. District Tank literacy rate is 39%, the Gross Enrollment Rate (GER) is 47 %, and the Net Enrollment Rate (NER) is 47 % at the primary level. On budgetary front, District Education office, Tank succeeded in spending 97% % Salary and 93.40 % non-salary budgets.

District Education Offices in Tank enrolled 72,136 in boy's schools while 51,224 students were enrolled in female Government schools. Similarly, annual average of teacher attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 94% & 89% respectively. Furthermore, 71% schools in district Tank 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 56 %.

Health

Health is another important sector of District Tank. Funds to the tune of Rs 511.449 million were provided to health department headed by District Officer Health. Expenditure of Rs 553.234 million was incurred. Health department Tank consist of 31 health facilities spread across the district, among which 03 are urban while the rest are rural based. Their further break-up is 17 BHUs, 7 CDs, 4 HOSP and 03RHC with the total catchment area population of approximately 6.521 million as per survey carried out by Health department in 2016.

On mother and child health care front, 5,126 babies were born in health facilities. Out of them 46 deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 89,524 lab tests, 49,980 X-rays, 22390 Ultrasounds and 11,258 ECGs were done in both primary and secondary health facilities in district Tank. Figures of immunization from EPI register are also very impressive as 19,563 pregnant women received \ TT-2 vaccines, 19,564 kids under 12 months received full immunization. 10120 families were provided family planning services. Human resource data from facility records revealed that these health facilities were amply provided with medical officers and paramedics 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 patient's treatment and other lab investigations etc.

Social Welfare

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

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

There is no Darual Kafalas for biggers in District Tank. Rehabilitation Center for drug addicts did not exists in District Tank. 13 Public awareness campaign /seminars held by the department with objective to increase public awareness to achieve desire objectives of social welfare. Furthermore, various vocational and industrial trainings were provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Tehsil Municipal 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 LGA. 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 LGA. 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, Tank 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 AUDITPARAS

1.2.1 Non compilation/consolidation of Accounts of Local Governments-Rs. 801.364million

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.

District Accounts Officer Tank did not consolidate quarterly and annual accounts of the district, the government and local resources during 2020-21, as required under section-36(3) of the Local Government Act, 2013, the receipts and expenditure of Rs. 392.993 million and Rs. 408.371 million respectively of the TMAs were not reflected in the 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 Venders-Rs.117.631 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) /6-5/2019-20 dated 19/02/2020 provides that in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

District Accounts Officer, Tank paid Rs. 117.631 million to various DDOs instead of making Crossed Cheques i.e. "Payee Account Only" in the name of Venders during 2020-21 in violation of the rule referred above.

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

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

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

1.2.3 Unverified Payment of arrears on account of Pay & allowances- Rs.40.573 million

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

During Certification Audit of DAO, Tank for the financial year 2020-21, while analyzing HR Data, it was noticed that arrears of pay and allowances of Rs.40.573 million 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 payment.

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

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

CHAPTER-2

District Government Tank

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 the District Government Tank

(Rs in million)

S.No.	Description	Total No.	Audited	Expenditure audited FY2020-21	Revenue/ Receipts audited FY 2020-21
1	Formations	10	04	1862.388	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

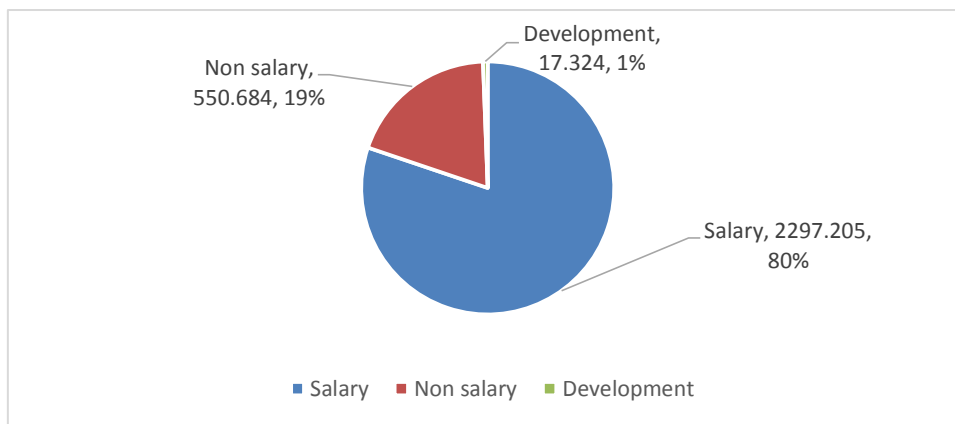
(Rs in million)

District Government Tank				
2020-21	Budget	Actual Expenditure	Excess/(Saving)	%age
Salary	2236.44	2297.205	60.765	2.72
Non salary	557.68	550.684	(7.00)	(1.25)
Development	10.223	17.324	7.101	69.46
Total	2804.343	2865.213	60.87	2.17

The excess of Rs. 60.87 million indicate in efficiency in the capacity of Local Government Departments to control expenditure.

EXPENDITURE 2020-21

(Rs in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 81.189 million were raised in this audit report. This amount also includes recoverable of Rs 3.645 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount
1	Irregularities	
A	HR/Employees related irregularities	29.17
B	Procurement related irregularities	10.252
2	Value for money and service delivery issues	16.005
3	Others, including cases of accidents, negligence etc.	25.762
	Total	81.189

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

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

Sr. No.	Audit Year	ZAC meeting
1.	2021-22	Not convened

2.5 AUDIT PARAS

2.5.1 Irregularities

A. HR / Employee related

2.5.1.1 Irregular drawl of LPR Rs. 29.17 million

According to Rule 9(2) (f) of the Khyber Pakhtunkhwa, District or City District Governments, Budget Rules 2016, the functions of the Drawing and Disbursing Officer are the maintenance of relevant records both accounting and operational up to date and in an orderly manner.

Office of District Education Officer Male (FR Jandola) Tank paid Rs 29,166,920 on account of LPR during the FY 2020-21. In local office, only six officers were retired during the year and majority of the claims entertained during the year pertained to previous year's liabilities on account of LPR. The majority of record was maintained manually and the local office was unable to provide leave account, personal files and service books of employees who received LPR during this period. Moreover, investigation sanction of approved LPR cases was also not available on record.

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

When reported in August, 2021 the management stated that after scrutiny of record the reply would be given in due course of time. No reply was given till finalization of this report.

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

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

AIR Para No. 16 (2020-21)

2.5.1.2 Irregular appointment of Patwaries

According to Government of Khyber Pakhtunkhwa Revenue & Estate department, Tehsildar, Naib Tehsildar/ Subordinate Revenue Service Rules 2008 having No. 32102 / Admn: 1/135/SSRC dated 26.12.2008, read with the Paragraph 3.6 of Land Records Manual, for initial recruitment of Patwaries,

candidates should be appointed amongst the Patwari passed candidates entered in Register duly maintained by the District Collector of the district concerned.

As per amendment letter dated 25-11-2016, initial recruitment of Patwari will be made amongst the Patwar Passed Register of Tehsil or District having one year certificate in Information Technology from the Board of Technical Education and on the basis of test & interview to be conducted after advertising the posts.

Office of Deputy Commissioner Tank appointed 08 Patwaries in BPS-09 during 2020-21 as detail in annexure 3.

The process of selection and appointment was not transparent as advertisement was not made to inform all the candidates. Test and interview process was not adopted. Moreover, one year diploma Certificate in Information Technology from the Board of Technical Education was also not obtained by the Patwaries.

Lapse occurred due to weak internal control which resulted in irregular appointment.

When reported in July, 2021 the management stated that as per audit objection on the recruitment process of Patwaries / all the codal formalities were fulfilled and recruitment rules were followed. The complete record will be provided in due course of time. Reply was not convincing as no documentary evidences were produced till finalization of this report.

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

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

AIR Para No. 01 (2020-21)

B. Procurement related irregularities

2.5.1.3 Irregular Purchase of IT Equipment- Rs 5.556million

According to Para 148 GFR Vol I, All material received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible government officer who should see that quantities are correct and their quality is good, and record a

certificate that he has actually received the materials and recorded them in the appropriated stock register.

Office of the Deputy Commissioner & District Health Officer, Tank incurred expenditure of Rs 5,556,000 on purchase of IT-Equipment during financial year 2020-21 as detailed below.

Office	Cheque No & Date	Bill Date	Amount	Items procured
DC	0920542/02-06-21	24-05-2021	2,107,000	14 laptop
	0920543/02-06-21	24-05-2021	999,000	Photo copier and 10 Nos printers
DHO	1065959/25-06-2021	24-05-2021	2,450,000	14 Laptops
Total			5,556,000	

Audit noticed the following irregularities:

- i. The items were purchased without any demand from the main & sub-offices.
- ii. Physical verification certificate to ascertain quantity and quality by the member of purchase committee was not available in record.
- iii. Neither the delivery challan nor receiving / handing taking certificates were available in record.
- iv. The items so purchased were neither entered in relevant Stock Register nor shown issued.
- v. Whereabouts of old Laptops and Desktop Computers was also not known.

The lapse occurred due to weak internal control which resulted into irregular procurement of IT equipments.

When reported in July, 2021 management stated that, all codal formalities had been fulfilled, however detailed reply will be given after consultation of record. Reply was not convincing as no documentary evidences were produced in support of reply till finalization this report.

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

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

AIR Para No. 13& 14(2020-21)

2.5.1.4 Overpayment on account of purchase of medical items-Rs.2.181 million

According to letter No.2655-2754/DDC/DGHS/KP dated 16-10-2020, Directorate General of Health Services Khyber Pakhtunkhwa Peshawar had approved rates of drugs/medicines, surgical disposables, medical devices & other non-drug items for the financial year 2020-21.

Office of District Health Officer Tank paid Rs 2638275 on procurement of medical items during FY 2020-21. The local office neither procured these items from approved suppliers nor on the rates approved by the competent authority. Instead of paying Rs 456,115 for the procured medical items, the local office paid Rs 2,638,275 resulting in overpayment of Rs 2,181,810. Details are enclosed as annexure-2.

The lapse occurred due to weak financial management which resulted in overpayment.

When reported in July, 2021 management stated that, all the purchases were made on approved and economical rates and no overpayment occurred. Reply was not convincing as no documentary evidences were produced in support of reply.

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

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

AIR Para No. 06 (2020-21)

2.5.1.5 Irregular drawl of funds without supply of medicines-Rs.1.465 million

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

According to clause 22 of Government MCC rate contract agreement issued vide Director General Health Services Khyber Pakhtunkhwa Peshawar letter No. 1805-1909/DD (Preq/Reg/Drugs) dated 11.09.2018. The supplier

agrees that the supply of the ordered goods under this agreement shall be completed by the supplier within thirty (30) days after the receipts of supply orders from the purchasing Agency.

Office of District Health Officer, Tank had withdrawn Rs. 1,464,998 on account of purchase of medicines during financial year 2020-21. Local office drawn the funds from Government treasury by submitting AC bills along with vouchers endorsing the certificates of receipt of supply of medicines while actual supply of medicines was not made by the firm till the date of audit i.e. August 2021. Details are provided below.

S.No	Cheque# & Date	Name of supplier	Amount (Rs)
1	1065847/24-06-21	Macter International	820,000
2	1065869/24-06-21	MKB Pharma	199,998
3	1065846/24-06-21	MKB Pharma	445,000
Total			1,464,998

The lapse occurred due to weak internal control which resulted in non-availability of medicine for community in health facilities, when required.

When reported in July, 2021 management stated that, reply will be given after consultation of record of medicine and store. No reply was given till finalization of this report.

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

Audit recommends immediate completion of supply and appropriate action against the persons at fault.

AIR Para No. 08 (2020-21)

2.5.1.6 Unauthorized distribution of medicines – Rs. 1.050 million

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

year equivalent to a house job at foreign teaching hospital or institution recognized.

Office of District Health Officer, Tank distributed medicine worth Rs.1,050,000 to those BHUs where the post of Medical Officer was lying vacant during the whole FY 2020-21. Since, no one in those BHUs was authorized to prescribe medicines to the patients, therefore, any such prescription and distribution of medicines without authorization could be life threatening to the visiting patients.

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

When reported in July, 2021 management stated that, the doctors are posted by the Secretary to Government of Health Department Khyber Pakhtunkhwa, however the medicines were issued as paramedical staff is available in BHU's. Reply was not convincing as paramedical staff was not competent for treatment of patients and issuance of medicines.

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

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

AIR Para No. 18 (2020-21)

C. Management of Accounts with Commercial Bank

2.5.1.7 Irregular drawl of cash from bank account -Rs. 13.55 million

As per Accountant General, Khyber Pakhtunkhwa letter No. DAG/PR/2019-20/08 dated 25.03.2019 endorsed by the Government of Khyber Pakhtunkhwa, Finance Department No SO/(Admn)/FD/3-19/2018 dated 01.04.2019, payment to should be made through vender cross cheques and payment through DDO is not permissible.

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

Office of Deputy Commissioner and District Health Officer, Tank had withdrawn cash amounting to Rs.11, 093,183 and Rs 2,457,196 respectively from designated bank account during the financial year 2020-21, as detail in annexure 4&5. Both of the offices were unable to provide disbursement details of payments made in cash and there were no record available in the local offices with regards to actual payee receipts, payment acknowledgements, vouchers and the like.

Lapse occurred due to weak managerial control which resulted in irregular drawl of cash from bank.

When reported in July, 2021 management stated that, in few cases supplier or employees have no bank account and for payment of bill or pay, cash payment is made, however actual payee receipt is available in record. Reply was not convincing as cash was drawn without giving detail of its where about and utilization.

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

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

AIR Para No. 01 &04 (2020-21)

2.5.1.8 Irregular Payment of Cash Award-Rs.1.147 million

As per S.No. IV of Khyber Pakhtunkhwa Delegation of Financial Powers Rules-2018, payment of Cash Awards and Merit Scholarships is Subject to number of Scholarships and rates sanctioned by Finance Department in consultation with Administrative Department.

Office of District Education Officer Male (FR Jandola), Tank had drawn Rs.1,147,000 from Government Treasury under the “ADP 490 Provision of Best Award” for the topper students during the financial year 2020-21 but sanction of rates from Finance Department was not obtained an evidence of payment to student were also not available on record till date of Audit (31-8-2021).

The irregularity occurred due to weak financial control which resulted in irregular payment of cash.

When reported in August, 2021 the management stated that after scrutiny of record the reply would be given in due course of time. No reply was given till finalization of this report.

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

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

AIR Para No. 15(2020-21)

2.5.1.9 Non-conversion of Bank Account to PLS mode –Rs. 1.308 million

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

Office of Deputy Commissioner, Tank maintained two bank accounts during the financial year 2020-21, which were operated in current accounts mode and had not been converted into PLS mode due to which sustained loss of profit-Rs 1,307,692. As detail in annexure-6

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

When reported in July, 2021 the management stated that banking authority would be contacted and compliance report will be submitted in due course of time. However, no progress was intimated till finalization of this report.

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

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

AIR Para No. 03(2020-21)

2.5.2 Others including Accident, negligence etc

2.5.2.1 Blockage of fund of the stipends program–Rs16.716 million

According to Standard Operating Procedure No. 7 and 8 of Girls Students Stipends Programme circulated vide Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department letter No. DPC/Stipends/E&SED/2016-17 dated 25th April 2017, on the completion of disbursement, both head of the school and postman shall reconcile and sign off the final disbursement on the prescribed format (form 6) within the school and based on the reconciliation statements received from all the schools, the DEO-F and Post office will reconcile and sign the final disbursement on the prescribed format (form 7). The reconciliation will be made for both the installments separately.

Office of the District Education Officer (Female), Tank transferred Rs10,623,772 to Senior Post Master GPO Tank on account of stipend of girls students of class 6th to 10th of district Tank during FY 2020-21. However, the Senior Post Master did not disburse the said stipends amongst the eligible students till the date of audit i.e August, 2021 as no proof of disbursement was shown to audit. Moreover, no reconciliation of 1st installment with the DEO of post office was available on record. It is also pertinent to mention that girls graduating from class-VIII and class-X in middle and high schools respectively were difficult to trace after exams scheduled in May and June, as they did not come to schools afterwards.

Lapse occurred due to weak internal control which resulted into blockage of Government fund.

When pointed out in August 2021, management stated that all the record regarding 80% attendance was available in the corresponding file. Reply was not convincing as no documentary evidences were produced in support of reply.

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

Audit recommends immediate disbursement and proper reconciliations at schools and district level on prescribed form 6 and form 7 as approved besides inquiry for verification of record and action against the person (s) at fault.

AIR Para No. 22 (2020-21)

2.5.2.2 Unauthorized retention of funds of polio eradication campaign-Rs.6.853 million

As per treasury rule-296, the controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates and the requisite vouchers are all received and in order. Moreover, According to Para-157 of CTR read with Finance Department and Accountant General Khyber Pakhtunkhwa letters dated 01-04-2019 & 25-03-2019, payment to vender must be made through crossed cheques i.e “Payee Account Only”.

Office of Deputy Commissioner, Tank withdrawn Rs.6,852,750 from Govt treasury on account of payment to others services rendered during financial year 2020-21. Amount was drawn from Government treasury in lump sum vide Cheque No.1064329 dated 25.06.2021 in the favour of Additional Deputy Commissioner (F&P) Tank instead of payment through vender (Polio workers) and retained in bank account. Moreover, neither record of further disbursement of fund to polio workers nor bank statement of designated account of ADC (F&P) was available in record.

Lapse occurred due to weak internal control which resulted in unauthorized retention of funds.

When reported in July 2021 management stated that the amount of Polio disbursement among polio worker is in progress and the record will be produced to audit soon. However, no progress was intimated till finalization of this report.

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

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

AIR Para No. 07 (2020-21)

2.5.2.3 Unauthorized expenditure on account of Relief compensation-Rs.1.33 million.

According to notification No SO (Estt:P)/RR&SD/2-10/2015/PDMA/Vol-VII dated 11th July, 2019, for compensation to the loss of property following documents will be required.

- CNIC or Form B.
- CNIC of next of kin.

- Certified copy of ownership documents i.e., registered sale deed/allotment letter/fard/initial or certificate of ownership by the concerned revenue staff.
- Pictorial evidence collected during visit of the Assessment Committee.
- Certification to the effect the house was not constructed on encroached land or within the command area of a dam, and/or any other water resource or course.

Office of Deputy Commissioner Tank paid Rs. 1,330,000 on account of compensation relief to disaster affectees who were residents of other districts during financial year 2020-21. The list provided by the local office had recorded many instances where payments were made to those claimants who could not provide certified copy of ownership, local district CNICs, pictorial evidence, certificate to the effect that house was not constructed on encroached land and the like. Details are provided in Annexure-7.

Lapse occurred due to weak internal control which resulted in unauthorized expenditure.

When reported in July, 2021 the management stated that reply will be given in due course of time. No reply was given till finalization of this report.

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

Audit recommends inquiry of the matter and action accordingly.

AIR Para No. 12 (2020-21)

2.5.2.4 Non-deposit of Performance Guarantee-Rs.0.863million

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

Office of District Education Officer Male (FR Jandola), Tank paid Rs.8,636,000 to various suppliers on account of supply of furniture, stationery and preparation of Early Childhood Education rooms during the financial year

2020-21. However local office did not obtain 10 % of performance guarantees amounting to Rs 863,600 from the suppliers as detail below.

S.No	Name of Item	Name of Supplier	Total Amount	10% performance security
1	Science Items	Darul-Fanoon Mardan	2,000,000	200,000
2	Stationer & Jute Tats	Burhan Brothers Trading	826,000	82,600
3	Furniture	Do	4,000,000	400,000
4	ECE	Do	1810000	181,000
Total			8,636,000	863,600

Lapse occurred due to weak managerial control which resulted in non-deposit of performance guarantee.

When reported in August, 2021 the management stated that after scrutiny of record the reply would be given in due course of time. No reply was given till finalization of this report.

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

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

(AIR Para No. 14)

CHAPTER-3

Tehsil Municipal Administration

3.1 Introduction:

District Tank has two Tehsils i.e. Tehsil Tank and Tehsil Jandola. 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 (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 programs, collection of revenue such as taxes, penalties, fines etc. manage municipal properties, assets and funds;
- (e) Maintaining a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (f) Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets;
- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (h) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;

Audit Profile of TMA of District Tank

(Rs in million)

SrNo	Description	Total No.	Audited	Expenditure audited FY2020-21	Revenue/ Receipts audited FY2020-21
1	Authorities/Autonomous Bodies etc under the PAO	02	02	407.381	392.993

3.2 Comments on Budget and Accounts (Variance Analysis)

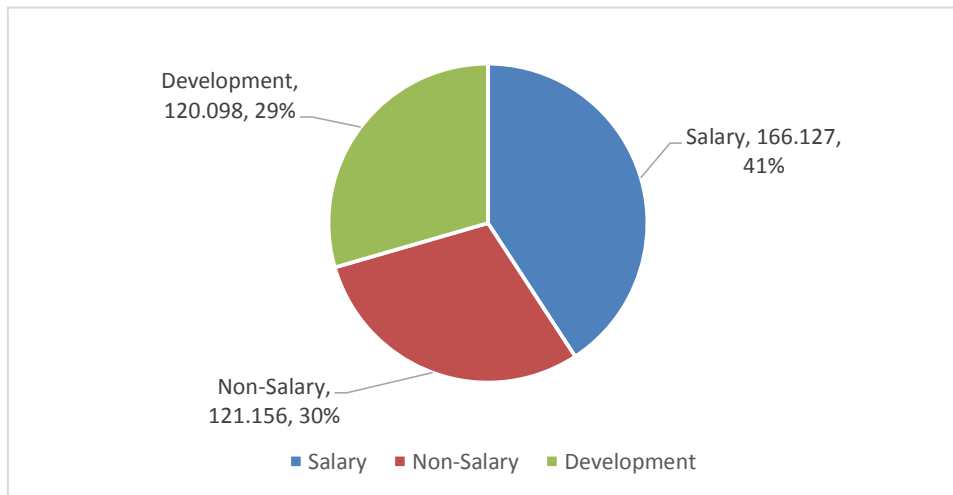
(Rs in million)

TMAs				
2020-21	Budget	Actual Expenditure and Receipts	Excess/(Saving)	%age
Salary	169.974	166.127	(3.847)	(2.315)
Non-Salary	122.401	121.156	(1.245)	(1.027)
Development	120.098	120.098	0	0
Total	412.473	407.381	(3.702)	(3.342)
Receipt		392.993		

The savings of Rs 3.702 million indicates inefficiency in the capacity of TMAs to utilize the amount allocated.

EXPENDITURE 2020-21

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.32.077 million were raised in this audit report. This amount also includes recoverable of Rs.12.140 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S.No.	Classification	Amount (Rs)
1	Irregularities	-
A	HR/Employees related irregularities	8.102
B	Procurement related irregularities	3.235
2	Value for money and service delivery issues	12.140
3	Others, including cases of accidents, negligence etc.	8.6
Total		32.077

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

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

Sr. No.	Audit Year	TAC meeting
1.	2021-22	Not convened

3.5 AUDIT PARAS

3.5.1 Irregularities

A. HR/Employees related irregularities

3.5.1.1 Unauthorized appointments of staff in water supply schemes- Rs 4.480million

According to letter No. SOR-VI/E&AD/1-10/07, dated 6th January, 2009 making appointments in lieu of land for various government offices/institutions has been reconsidered and it has been reaffirmed that the practice not only tantamount to violation of Constitutional Law applicable to public offices and courts' verdicts given in such cases from time to time, but also does not keep pace with the changed circumstances. It has been decided with the approval of the competent authority, that the policy of making /offering appointments in lieu of land grants shall stand discontinued forthwith and land for official use should be purchased on payment in accordance with the prescribed procedure.

Office of TMA Tank appointed staff on fixed pay in lieu of land for water supply schemes and paid salaries Rs 4,480,000 during the year 2020-21 as detail in annexure 08.

Lapse occurred due to weak internal control which resulted in unauthorized appointments.

When pointed out in October, 2021 management stated that land was given by the owners for water supply schemes on the condition of employment. Copy of agreement is attached for ready reference. Reply was not convincing as no valid documentary evidences were produced in support of reply

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

Audit recommends inquiry of the matter and action against the persons at fault.

AIR Para No. 05 (2020-21)

3.5.1.2 Un-authorized expenditure on hiring of Daily Wages Staff- Rs.3.622 million

According to Minutes of Meeting held on 06-01-2021 under the Chairmanship of Minister for Local Government Department with TMOs of Newly Merged Areas, LCB is directed to consider genuine demands of the newly TMA's for hiring of Daily Wagers on case to case.

According to Para-7(iii) of Local Government Department Policy Guidelines for Recruitment of Staff, Notification dated 29-3-2019, Daily Wages Staff shall be hired for specific time, and such staff shall not continue for more than 06(Six) months period.

Office of Tehsil Municipal Officer, Jhandola drew Rs.3,622,000 from Government Treasury during 2020-21 for payment to daily wages staff as detailed below.

Cheque No. & Date	Particulars	Amount (Rs.)
No.392412796 dated 3-7-2020	Pay for 16 No. employees for 1,2,3,4,5,6/2020	740,000
No.A540521 dated 28-9-2020	Pay for 15 No. employees for 7,8,9/2020	690,000
No.39241282 dated 16-12-2020	Pay for 16 No. employees for 10,11/2020	488,000
No.39241284 dated 28-12-2020	Pay for 16 No. employees for 12/2020	216,000
No.39241285 dated 20-04-2021	Pay for 16 No. employees for 1,2/2021	480,000
No.39241287 dated 28-6-2021	Pay for 16 No. employees for 3,4,5, & 6/2021	1,008,000
	Total	3,622,000

The following irregularities were noticed:

- i. Approval was not obtained from the Competent Authority.
- ii. Neither any advertisement was floated for hiring of staff nor was the employees registered with the Employment Exchange of the area.
- iii. The staff was shown hired & paid for 18 months i.e from 1/2020 to 6/2021 instead of hiring for 6 months only.
- iv. The daily wagers must have hired from local community but in this particular instance 6 out of 16 employees were hired from out of district.
- v. Justification for drawl of arrears from 1/2020 to 6/2020 despite availability of sufficient funds could not be provided.

- vi. No Signature or Thumb Expressions were affixed on Muster Rolls by the employees as a proof of receipt of payment and the same column was lying blank in Muster Rolls of 18 months.

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

When reported in October, 2021, Management stated that detail reply will be submitted in due course of time. However, no reply was given till finalization of this report

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

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

AIR Para No. 05 (2020-21)

B. Procurement related irregularities

3.5.1.3 Un-authorized purchase of vehicle-Rs.1.995 million

According to Government of Local Government Department Letter No. Dir (LG) Transport Committee Report 2015-16 dated 14-10-2016, TMO is entitled for purchase of 1000 CC vehicle authorized by the Transport Committee and after observing all the codal formalities and rule & regulations of KPPRA.

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

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

Office of Tehsil Municipal Officer, Jhandola purchased 1328 CC Swift vehicle for Rs.1,995,000 vide Cheque No, A540825 dated 28-9-2021 during FY 2020-21. However, the transport committee of the Local Government Department had approved the vehicle of 1000cc for TMO. Moreover, sanction of expenditure

was also not obtained from the Competent Authority as the TMO Jhandola is of BPS-16 being a Category-IV Officer was not competent to accord sanction.

Lapse occurred due to weak internal control which resulted in unauthorized purchase.

When reported in October, 2021, Management replied that detailed reply will be submitted in due course of time. No reply was given till finalization of this report.

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

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

AIR Para No. 01 (2020-21)

3.5.1.4 Irregular expenditure on Covid-19 related items-Rs.1.240 million

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

S.No.	Cheque No. & Date	Items Purchased	Amount of Bill (Rs.)
1.	No.A540822 dated 24-9-2020	100 Sanitizers @ Rs.600, 50 Antiseptic Soap @ Rs.680, 20 Face Mask @ Rs.530, 15 Gloves @ Rs.1,000 and 10 Kits @ Rs.6,000	478,400
2.	No.A540829 dated 16-12-2020	200 Sanitizers @ Rs.650, 60 Antiseptic Soap @ Rs.650, 300 Soap @ Rs.80, 25 Face Mask @ Rs.500, 20 Gloves @ Rs.1,000 and 10 Kits @ Rs.5,000, 20KG Chlorine Gas @ Rs.1,500, 20 Boats @ Rs.1,500, 25 KG Delta @ Rs.3,000, 35 Dettol Bottles @ Rs.1,000 and 30KG Temper @ Rs.1,000	536,500
3.	No.A540837 dated 24-6-2021	170 Cotton Masks @ Rs.450, 150 Sanitizers @ Rs.350, 260 Bottle Dettol @ Rs.105, 150 Gloves @ Rs.100.	225,150
Total			1,240,050

Office of the Tehsil Municipal Officer, Jhandola procured Corona related items worth Rs 1,240,050 during FY 2020-21 as detailed below.

Audit noticed the following irregularities:

1. Neither actual demand was determined nor any details of distribution of items available on record.
2. Local office did not mention quantity on the stock register and also no acknowledgement was recorded by the recipients as such.

Lapse occurred due to weak internal control which resulted in unauthorized expenditure.

When reported in October, 2021, Management replied that detail reply will be submitted in due course of time. No reply was given till finalization of this report.

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

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

AIR Para No. 02 (2020-21)

3.5.2 Value for money and service delivery issues

3.5.2.1 Non-Deposit of Income Tax -Rs.11.123 million

According section 161 of Income Tax Ordinance 2001 where person having collected or deducted tax fails to pay the tax to the Commissioner as required, the person shall be personally liable to pay the amount of tax to the Commissioner who may pass an order to that effect and proceed to recover the same. According to Rule 43 of Income tax Rules 2002 where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit it in authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within seven days from the end of each week ending on every Sunday.

Office of Tehsil Municipal Administration, Tank, deducted income tax-Rs 11,123,125 from bills of contingency and development works during 2020-21. After lapse of ample time local office could not deposit the same into Government Treasury or any authorized branch of State Bank of Pakistan as detail in annexure 9.

Non deposit of tax occurred due to weak internal control which resulted in loss to the public exchequer.

When reported in October 2021, management stated that Tehsil Municipal Administration is facing financial problems. However, after overcoming financial problems Income tax will be deposited. Reply was not convincing as there is no provision at law to retain the funds of taxes in any circumstances.

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

Audit recommends for deposit of tax into Government exchequer under intimation to audit.

AIR Para No. 17 (2020-21)

3.5.2.2 Non-recovery of Income Tax-Rs.1.017 million

According to section 236A of Income Tax Ordinance 2001 any person making sale by public auction or auction by a tender, of any property or goods (including property or goods confiscated or attached) either belonging to or not

belonging to the Government, local Government, any authority, a company, a foreign association declared to be a company, shall collect advance tax, computed on the basis of sale price of such property and at the rate specified in Division VIII of Part IV of the First Schedule (@10%), from the person to whom such property or goods are being sold.

Office of TMA Tank did not collect income tax amounting to Rs 1,017,228 from contractors on account of auction of various contracts during the year 2020-21 as detailed below.

S.No	Name of Contract	Amount of auction (Rs.)	Income tax chargeable @10% (Rs.)	Income tax already deducted (Rs)	Outstanding Income Tax (Rs)
1.	Tehbazari	1,000,000	100,000	-	100,000
2.	Water Tax	1,050,000	105,000	-	105,000
3.	Bus Stand Tank	5,733,899	573,389	-	573,389
4.	Cattle Fair Market Dabarrah	2,055,661	205,566	-	205,566
5.	Sign Board	333,333	33,333	-	33,333
Total				-	1,017,288

Non collection of income tax occurred due to weak financial control which resulted in loss of Government revenue.

When pointed out in October, 2021 management stated that notices have been issued to contractors and progress in this regard will be intimated to audit. Reply was not convincing as no valid documentary evidences were produced in support of reply

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

Reply of department was not satisfactory. Matter is reported for recovery of Income tax- under intimation to audit.

AIR Para No. 14 (2020-21)

3.5.3 Others, including cases of accidents, negligence etc.

3.5.3.1 Non award of receipt contracts-Rs.5.80 million

According to Section 40 (2) of the Local Government Act 2013, properties of local government may be given on lease through competitive bidding in public auction for a period to be determined by the government.

Clause 2 of the Policy guidelines for the year 2018-19 of contracts provide for minimum 20 % increase over the previous year bid. If no reasonable bid is offered in the first attempt then another advertisement shall be published on the pattern of earlier. The same practice shall continue till the time, to achieve the maximum increase or up to minimum 20% over the last year approved bid/income.

Section 41 of Local Government Act 2013 provides, “every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local Government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

Office of TMA Tank abolished various income-oriented contracts without cogent reason and sustained loss of Rs 5,800,094 during the FY 2020-21. The local office did not make any effort to auction the contracts or collect receipts departmentally. Details are provided below:

S#	Name of Contract	Bid 2018-19	After 20% increase 2019-20	After 20% increase 2020-21	Total Loss
1	Slaughter House	97,000	116,400	139,680	256,080
2	Vegetable Market	900,001	1,080,001	1,296,000	2,376,001
3	Rikshaw Stand	1,000,001	1,200,000	1,440,000	2,640,000
4	Bus stand Adda Commission	200,005	240,006	288,007	528,013
Total		2,197,007	2,636,407	3,163,687	5,800,094

Non award of receipt contracts occurred due to weak financial management, which resulted in loss to Government.

When pointed out in October, 2021 management stated that Tehsil Municipal Administration was facing financial crises and could not provide facilities. So, community refused to pay the mentioned taxes. Reply was not convincing as TMA was not competent to abolish revenue resources

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

Audit recommends inquiry, fixing of responsibility and disciplinary action against the person(s) at fault besides making full recovery under intimation to Audit.

AIR Para No. 04(2020-21)

3.5.3.2 Irregular procurement of miscellaneous items -Rs.2.40 million

According to Para 14(1) of 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.

Office of Tehsil Municipal Officer, Jhandola purchased miscellaneous items by incurring expenditure amounting to Rs.2,400,937 during FY 2020-21 without adopting open tender system as detailed in annexure 10.

Irregular expenditure incurred due to non-observing the codal formalities which resulted in uneconomical procurement.

When pointed out in October, 2021 management stated that reply will be submitted after consultation of record. No reply was given till finalization of this report.

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

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

(Para 04 of AIR2020-21)

CHAPTER-4

AD, LGE&RDD, Tank

4.1 Introduction

Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office.

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 LG & RDD, District Tank

(Rs in million)

SrNo	Description	Total No.	Audited	Expenditure auditedFY2020-21	Revenue /Receipts auditedFY2020-21
1	Formations	01	01	42.784	0.814-

4.2 Comments on Budget and Accounts (Variance Analysis)

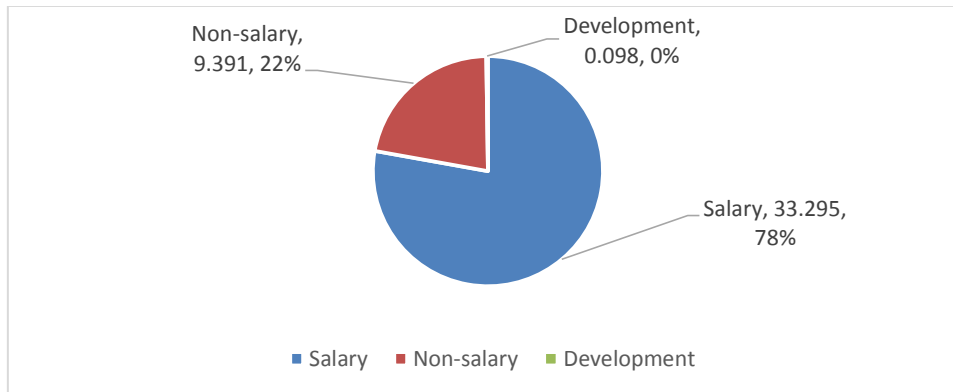
(Rs in millions)

AD LGE&RDD				
2020-21	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	43.540	33.295	-10.245	30.77
Non-salary	12.280	9.391	-2.2889	24.37
Development	0.098	0.098	0	0
Total	55.918	42.784	-12.5339	55.14

The savings of Rs.12.5339 indicates inefficiency in the capacity of Local Government department to utilize the amount allocated.

EXPENDITURE 2020-21

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 4.586 million were raised in this audit report. This amount also includes recoverable of Rs 1.249 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs)
1	Value for money	3.337
2	Others, including cases of accidents, negligence etc.	1.249
Total		4.586

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

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

Sr.No.	Audit Year	VACs/NACs meeting
1	2021-22	Not convened

4.5 AUDIT PARAS

4.5.1 Irregularities

A. Management of accounts with Commercial Banks

4.5.1.1 Irregular Cash drawl from bank account Rs. 3.337 million

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

Office of Assistant Director Local Government Tank withdrew Rs.3,336,844 in cash from designated bank account during 2020-21 as detail in annexure-11. Local office could not provide disbursement statement, actual payee receipts, vouchers and other relevant record to Audit for verification.

The lapse occurred due to weak managerial control which resulted in irregular drawl of cash from bank.

When pointed out in November, 2021 the management stated that petty payments were made through cash because every vendor has no bank account. Therefore, payment could not be made through cross cheque. Reply was not convincing as no valid documentary evidences were produced in support of reply.

Request for convening DAC meeting was made in 01.12.2021, which could not be convened till finalization of this report.

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

AIR Para No. 06 (2020-21)

4.5.2 Value for money and service delivery issues

4.5.2.1 Non-Deduction of Income Tax-Rs.1.249 million

According to section 236A of Income Tax Ordinance 2001 any person making sale by public auction or auction by a tender, of any property or goods (including property or goods confiscated or attached) either belonging to or not belonging to the Government, local Government, any authority, a company, a foreign association declared to be a company, shall collect advance tax, computed on the basis of sale price of such property and at the rate specified in Division VIII of Part IV of the First Schedule, from the person to whom such property or goods are being sold.

Office of the Assistant Director Local Government (District Council) Tank did not deduct income tax amounting to Rs 1,249,000 from auction of a contract awarded to Mr. Salim Khan Contractor during the year 2020-21 as detailed below.

S.No	Name of Contract	Amount of auction (Rs.)	Income tax chargeable@15% (Rs.)	Income tax already deducted (Rs)	Outstanding Income Tax (Rs)
1.	Toll tax	7,050,000	1,057,000	-	1,057,000
2.	Fire wood	1,280,000	192,000	-	192,000
Total				-	1,249,000

Non deduction of income tax occurred due to weak financial control which resulted in loss of Government revenue.

When pointed out in November, 2021 management stated that notices have been issued to contractor for recovery of income tax. Progress in this regard will be shared with audit soon. However, no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in 01.12 2021, which could not be convened till finalization of this report.

Audit recommends recovery of Income tax under intimation to audit.

(Para 07 of AIR2020-21)

ANNEXURES

Annex-1

Detail of MFDAC Paras

S.No	Department	Subject	Amount(mi llion)
1	DC	Non deposit of Domicile Fee	0.131
2		Over payment on account of POL charges	0.358
3		Loss to Government due to Non-deduction of HRA	0.098
4		Doubtful payment due to non-adjustment of advances	0.322
5		Non deduction and deposit of sales tax on services	0.453
6		Unauthorized Expenditure on account of courier services	0.169
7		Un-authorized payment on account of Printing	0.094
8	DHO	Overpayment on account of purchase of Silk	0.260
9		Unauthorized withdrawal of POL	0.270
10		Un-authorized expenditure on advertisement	0.407
11		Non/Less deduction of Income Tax	0.406
12		Loss to Govt due to non-deduction of House Rent Allowance	0.163
13		Non deduction and deposit of sales tax on services	0.522
14		Unauthorized expenditure	0.564
15		Non-recovery of pay & allowances on account of absentees	0.097
16	Loss to Govt due to less collection of receipt	0.904	
17	DEO (Male/Female)	Un-authorized drawl of Conveyance Allowance	0.06
18		Un-authorized expenditure on advertisement	0.177
19		Doubtful expenditure on account of repair of transport	0.342
20		Irregular expenditure on POL of vehicles due to non-maintenance of Log Books	0.618
21		Irregular appointment of Teachers	0
22		Loss to Government	0.464
23		Non-Production of Record	0
24		Unauthorized Payment on account of conveyance Charges	0.150
25		Un-authorized expenditure on advertisement	0.105
26		Cash drawl of funds from bank account	0.518
27		Loss to Government due to wrong credit in bank account	0.079
28		Wasteful expenditure on account of enrollment campaign	0.265
29		Overpayment on account of TA/DA	0.110
30		Loss to government due to irregular deduction of Federal Taxes	0.804
31		Over payment on account of POL charges	0.138
32		Irregular appointment of Teachers	0

33		Non-Production of Record	0
34	TMA Tank	Loss to Government	0.378
35		Un-authorized expenditure on advertisement	0.326
36		Unauthorized expenditure on account of PC-1 preparation	0.100
37	ADLG	Un-authorized expenditure on advertisement	0.152
38		Over payment on account of POL charges	0.856
39		Overpayment on account of TA/DA	0.116
40		Unauthorized expenditure on account of TA/DA	0.138
41		Unauthorized deduction of Income Tax by banks	0.088
42		Un-authorized payment for rent of VCs/NCs offices	0.962
43		Unauthorized payment on account of honoraria of legal advisor	0.065

Annex-2

Para 2.5.1.2

Detail of overpayment on account of medicines

S.No	Cheque No & Date	Name of Supplier	Detail of Items	MC C Rate Rs.	Supplier Rate Rs.	Difference	Qty	Overpayment
1	1065963 / 25-06-21	SY Enterprises	Cat gut all sizes	140	1680	1,540	150	231,000
2	1065850 / 24-06-21	SY Enterprises	Cat gut all sizes	140	1680	1,540	320	492,800
3	1065950 / 25-06-21	SY Enterprises	Cat gut all sizes	140	1680	1,540	150	231,000
4	0921545 / 06-10-20	Al Mayar traders	Dettol 1000ml	855	1975	1,120	253	283,360
5	Cheque copy not available	SY Enterprises	X-Ray Film 12*15	83	457	374	1000	373,650
6	0920430 / 11-09-20	SY Enterprises	Cat gut all sizes	140	1280	1140	500	570,000
Total								2,181,810

Annexure-3
Para 2.5.2.1

Detail showing the irregular appointment of Patwaries

S.No	Name of Official	Designation	BPS
1	SaleemUllah S/o SherZaman	Patwari	09
2	Riaz Khan S/o Wali Muhammad	Patwari	09
3	Muhammad Shaukat S/o FazalRehman	Patwari	09
4	Rais Khan S/o Abdul Aziz	Patwari	09
5	IkramUllah S/o PirGhulam	Patwari	09
6	Sohaib Rashid	Patwari	09
7	Muhammad Khalid	Patwari	09
8	Qaizar Khan	Patwari	09

Annexure-4
Para 2.5.3.1

Detail showing the cash withdrawal

S.No	Month	Cash drawn (Rs.) from A/c # CD 02773-00-6	Cash drawn (Rs.) from A/c # CD 04046-00-9	Total Rs.
1	Jul-20	0	4,786,644	4,786,644
2	Sep-20	0	1,000,000	1,000,000
3	Nov-20	24,750	389,930	414,680
4	Dec-20	0	549,622	549,622
5	Jan-21	100,000	71,795	171,795
6	Feb-21	80,000	0	80,000
7	Mar-21	0	537,840	537,840
8	May-21	38,500	240,952	279,452
9	Jun-21	0	3,273,150	3,273,150
Total		243,250	10,849,933	11,093,183

Annexure-5**Para 2.5.3.2****Detail showing the cash withdrawal**

S.No	Month	A/c#05424-00-9	A/c# 4133364211
1	July-2020	339,391	256,320
2	Sep-2020	62,298	-
3	Oct-2020	294,000	-
4	Nov-2020	85,166	-
5	Feb-2021	132,249	-
6	Apr-2021	304,000	-
7	May-2021	88,233	-
8	Jun-2021	-	895,539
Total		1,305,337	1,151,859
Grand Total		2,457,196	

Annexure-6**Para 2.5.3.3****Detail showing the loss due to non-conversion of current account into PLS****Account**

S #	Month	Balance (Rs.) A/c # CD 02773- 00-6	Balance (Rs.) A/c # CD 04046- 00-9	Total Rs.	Interest applied @%	Profit (Rs)
1	Jul-20	30,176,771	4,087,322	34,264,093	0.4444	152,270
2	Aug- 20	29,816,555	2,078	29,818,633	0.4444	132,514
3	Sep-20	27,055,565	1,478,078	28,533,643	0.375	107,001
4	Oct-20	25,966,931	1,142,640	27,109,571	0.36	97,594
5	Nov- 20	26,842,181	62,105	26,904,286	0.333	89,591
6	Dec-20	24,742,911	950,808	25,693,719	0.399	102,518
7	Jan-21	2,171,959	13,159,760	15,331,719	0.355	54,428
8	Feb-21	20,783,045	12,600,940	33,383,985	0.222	74,112
9	Mar-21	20,783,045	10,405,017	31,188,062	0.367	114,460
10	Apr-21	20,328,185	9,036,199	29,364,384	0.36	105,712
11	May- 21	20,289,685	9,398,697	29,688,382	0.3333	98,951
12	Jun-21	41,289,282	12,278,033	53,567,315	0.3333	178,540
Total						1,307,692

Annexure-7**Para 2.5.4.3****Detail showing the payment to residents of other districts**

S.No	Name of beneficiary	CNIC	Cheque No & Date	Amount	Remarks
1	Maqbool Shah S/o Muhammad Bakhsh	12201-86295577-3	36591176/ 15-9-2020	100,000	Resident of Ladha south Waziristan. Certified copy of ownership not available at record.
2	Khizar Hayat S/o Nazir Hussain	12201-98958373	36591179/ 30-9-2020	50,000	Certified copy of ownership not available at record
3	M.Rashad S/o Sardar Khan	15602-0290120-5	36591180/ 30-9-2020	30,000	He is Resident of Swat Certified copy of ownership not available at record He applied for loss in business of brick factory due to rain but department approved relief for fallen boundary wall. No pictorial evidence available.
4	Khwaza Din S/o Gula Din	21701-6664570-9	40043521/ 30-9-2020	80,000	Resident of Ladha south waziristan Certified copy of ownership not available at record No pictorial evidence available.
5	Khair Muhammad S/o Sard Ali Khan	12101-3287770-3	40043522/ 30-9-2020	30,000	Certified copy of ownership not available at record No pictorial evidence available.
6	Bashir Ahmad S/o Said Muhammad	12201-3067530-7	40043523/ 30-9-2020	80,000	Certified copy of ownership not available at record No pictorial evidence available.
7	Abdul Rehman S/o Muhammad alam	12201-3473917-7	40043525/ 30-9-2020	30,000	Certified copy of ownership not available at record No pictorial evidence available.

8	Mir Ahmad Khan S/o M. Umer Khan	21702-5284128-5	40043527/ 30-9-2020	100,000	He is resident of Ladha Waziristan
9	Muhammad Bilal S/o Mir Ahmad Khan	21702-8876588-7	40043528/ 30-9-2020	100,000	He is resident of Ladha Waziristan His father already claimed for same house damage. Same Fard is used as Proof of ownership which is already used by his father.
10	MithKhsn S/o GhulamNabi	21706-5018651-5	40043529/ 30-9-2020	100,000	He is resident of Tehsil Tyarzah South Waziristan
11	Shah Abidullah S/o Mir Ahmad Khan	21702-7703421-1	40043530/ 30-9-2020	100,000	He is resident of Ladha Waziristan His father already claimed for same house damage. Same Fard is used as Proof of ownership which is already used by his father.
12	WaqifUllah S/o Mir Ahmad Khan	21702-4845414-5	40043531/ 30-9-2020	100,000	He is resident of Ladha Waziristan His father already claimed for same house damage. Same Fard is used as Proof of ownership which is already used by his father.
13	Mir Ahmad Khan S/o Fateh Khan	21702-2337928-3	40043532/ 30-9-2020	100,000	He is resident of Ladha Waziristan. Pictorial evidence shows a block factory that is not damaged. No proof of certified ownership available. Certificate to the effect the house was not constructed on encroached land was also not available.
14	Ahmad Khan S/o Qismat Khan	12201-1877691-7	40043544/ 25-11-2020	50,000	No proof of certified ownership available. Certificate to the effect the house was not constructed on encroached land was also not available.

15	Ihsan S/o Gulas Khan	12201-5145260-7	40043545/ 25-11-2020	80,000	No proof of certified ownership available. Certificate to the effect the house was not constructed on encroached land was also not available.
16	RafiqMasih S/o JewanMasih	12201-1869682-7	40043546/ 25-11-2020	50,000	No proof of certified ownership available. Certificate to the effect the house was not constructed on encroached land was also not available.
17	SyedaBibi W/o Rezam Khan	12201-8622187-8	40043547/ 25-11-2020	50,000	No proof of certified ownership available. Certificate to the effect the house was not constructed on encroached land was also not available.
18	Siraj u din S/o Haji Romal Khan	12201-01515071-7	40043548/ 25-11-2020	50,000	No proof of certified ownership available. Certificate to the effect the house was not constructed on encroached land was also not available.
19	Abdullah s/o KherZaman	21702-7222425-3	40043551/ 25-11-2020	50,000	He is resident of Ladha Waziristan No proof of certified ownership available. Certificate to the effect the house was not constructed on encroached land was also not available.
Total				1,330,000	

Annexure-8
Para 3.5.3.1

Detail showing the payment to illegal appointees

S.No	Name of person appointed	Pay for the Month Rs.	No. of default months	Total Loss Rs.
1	Muhammad Saeed (Cho)	12,000	32	384,000
2	Noor ud din (Opr)	12,000		384,000
3	MujeeburRehman (Opr)	10,000		320,000
4	Iftikhar Ahmad (Opr)	12,000		384,000
5	Muhammad Zubair (Opr)	12,000		384,000
6	Muhabbat Khan S/o Rehmat Khan (Opr)	10,000		320,000
7	Qaizar Khan S/o Muhammad Amir (Opr)	12,000		384,000
8	Atta urRehman S/o Abdul Rauf(Opr)	12,000		384,000
9	Haji Rehman S/o Angoor Khan (Opr)	12,000		384,000
10	Khalid Khan S/o AsmatUllah (Opr)	12,000		384,000
11	Allah Nawaz (DW)	12,000		384,000
12	Muhammad Aslam (DW)	12,000		384,000
Total		140,000	32	4,480,000

Annexure-9
Para 3.5.3.1

Summary of Tax deducted but not deposited

S.No	Description	Amount Rs.	Remarks
1	Income Tax deducted from contractor bills.	5,826,936	Detail at annexure
2	Income Tax deducted on supplies.	5,296,189	Detail at annexure
Total		11,123,125	

Detail of taxes deducted but not deposited

S #	Name of Schemes	Name of Contractor	Cost of scheme	Payment	Income tax rate%	I tax deducted
1	PCC street 100ft village marma	Ajab Khan	450,000	343,109	15	51,466
2	PCC street 300ft village marma	Ajab Khan	450,000	332,201	15	49,830
3	Renovation of 2 rooms	Ajab Khan	800,000	537,166	15	80,575
4	PCC street 250ft Tank city	Ajab Khan	350,000	262,917	15	39,438
5	2 no pressure pump	Ajab Khan	500,000	392,579	15	58,887
6	Street Mohallawazirabad	Ajab Khan	600,000	433,706	15	65,056
7	6 water tanks waraspoon	Ajab Khan	587,503	370,781	15	55,617
8	pressure pump AsgharBazai	Ajab Khan	448,876	307,972	15	46,196
9	Pressure pump Ahmad GulKorona	Ajab Khan	166,569	106,899	15	16,035
10	PCC street 600ft c/o M Arif	M Bilal Baloch	800,000	620,753	15	93,113
11	Solar submercible pump U/c Pai	FakharZaman	1,000,000	562,823	7.5	42,212
12	water tank and pressure pump	InayatUllah	500,000	389,908	15	58,486
13	Pressure pump Jameelkotgulan	InayatUllah	500,000	379,915	15	56,987
14	Pressure pump with solar	FakharZaman	150,000	113,652	7.5	8,524
15	Street with drain zardali	FakharZaman	500,000	367,647	7.5	27,574
16	Pressure pump Pirwana	FakharZama				

		n	150,000	102,713	7.5	7,703
17	Pressure pump amanullahvill.shahalam	FakharZaman	400,000	321,201	7.5	24,090
18	Pressure pump Fahingandapurvill.shahalam	FakharZaman	400,000	302,236	7.5	22,668
19	Room for Jamiakhulfai	FakharZaman	500,000	366,684	7.5	27,501
20	T.well bore Hayat khan corona 450ft depth	FakharZaman	2,500,000	876,645	7.5	65,748
21	PCC street C/o Shafiqgul	FakharZaman	750,000	569,981	7.5	42,749
22	subsercibble bore with water tank waraspoon	FakharZaman	1,000,000	321,494	7.5	24,112
23	JanazagahGul Imam	FakharZaman	1,800,000	1,496,364	7.5	112,227
24	water tank at Qayumkundi house	FakharZaman	1,000,000	625,542	7.5	46,916
25	Drain C/o Missal Khan	FakharZaman	2,000,000	143,899	7.5	10,792
26	Land kot cut	FakharZaman	1,000,000	566,691	7.5	42,502
27	Pipe line abizaripai	FakharZaman	500,000	440,437	7.5	33,033
28	PCC street sultan Muhammad	FakharZaman	1,000,000	750,750	7.5	56,306
29	Solar system with submercible at Baramad corona	Bergallay	1,000,000	900,524	15	135,079
30	PCC Sabirabad	Haider khan mehsud	800,000	664,527	7.5	49,840
31	PCC Sabirabad Masjid bibian	Haider khan mehsud	1,100,000	911,080	7.5	68,331
32	P Pump at Haji spin khan	M Ayub Khan	600,000	494,505	7.5	37,088
33	Pipeline garaazmi	M Ayub Khan	1,000,000	937,459	7.5	70,309
34	PCC street	M Ayub Khan	500,000	431,300	7.5	32,348
35	Pressure pump c/o Almargul	AlmarGul	300,000	282,305	7.5	21,173
36	Drain C/o Bahadardabara	AlmarGul	500,000	339,707	7.5	25,478
37	Water Tank C/O Sajid Ali	AlmarGul	150,000	134,504	7.5	10,088
38	PCC street C/O Nasir	AlmarGul	500,000	469,792	7.5	35,234
39	PCC street Noor bakhshKoocha	AlmarGul	500,000	466,050	7.5	34,954
40	Baramda Masjid HaiderKaraar	AlmarGul				

			100,000	933,335	7.5	70,000
41	PCC Sakhiabad	AlmarGul	400,000	381,201	7.5	28,590
42	1 No culvert shokatarmani	AlmarGul	300,000	289,804	7.5	21,735
43	Drinking water supply scheme	AlmarGul	500,000	466,419	7.5	34,981
44	Pressure Pump c/o Ameer	AlmarGul	200,000	188,480	7.5	14,136
45	PCC street	AlmarGul	220,000	213,047	7.5	15,979
46	6 nos water tanks c/o sham zaman	AlmarGul	625,000	587,619	7.5	44,071
47	PCC street 300ft Qazianwaligarabaloach	M Aslam	400,000	338,656	7.5	25,399
48	Pressure pump Kamran corona	M Aslam	300,000	265,085	7.5	19,881
49	Pressure Pump mohallahshaikhanwala	M Aslam	400,000	358,400	7.5	26,880
50	Pressure Pump mohallahshaikhanwala	M Aslam	400,000	353,446	7.5	26,508
51	PCC street Mohallagolakurai	M Aslam	400,000	383,350	7.5	28,751
52	Culvert at cheena road ranawal	M Aslam	1,000,000	908,415	7.5	68,131
53	Pressure Pump village qiazar khan	Sabir Khan bettani	800,000	531,706	7.5	39,878
54	Pressure Pump C/O DaudRehman	Sabir Khan bettani	800,000	531,706	7.5	39,878
55	Pressure pump c/o Shahzeb khan	Sabir Khan bettani	800,000	531,700	7.5	39,878
56	Pressure pump C/o M Amjid	Sabir Khan bettani	800,000	531,706	7.5	39,878
57	Pressure pump C/o Nazr khan	Sabir Khan bettani	800,000	531,704	7.5	39,878
58	Pressure pump C/o Ali jan	Sabir Khan bettani	800,000	531,706	7.5	39,878
59	Street C/O sherazam	Sardar&Sons	400,000	328,560	7.5	24,642
60	street c/o shoabqasab	Sardar& Sons	800,000	628,261	7.5	47,120
61	PCC Street c/o Haji khan	Sardar& Sons	400,000	383,350	7.5	28,751
62	PCC street c/o rehmat Ali koocha	Sardar& Sons	500,000	456,763	7.5	34,257
63	PCC street 600ft c/o shamasmehsud	Sardar& Sons	800,000	615,669	7.5	46,175
64	Street c/o fazalrahim	Sardar&				

		Sons	750,000	572,335	7.5	42,925
65	Solar system C/O Falaknaz	New Indus Engineers	100,000	780,754	15	117,113
66	Solar system Village shadikhel	New Indus Engineers	500,000	382,250	15	57,338
67	Solar system at Press club	New Indus Engineers	1,000,000	801,084	15	120,163
68	2 no pressure pump tanvircorona	New Indus Engineers	500,000	352,620	15	52,893
69	Pressure pump C/o M. Bilal	Said Badshah	200,000	171,710	7.5	12,878
70	Pressure pump C/o Haji Imran	Said Badshah	150,000	130,260	7.5	9,770
71	Pressure pump C/o M.Usman	Said Badshah	200,000	173,940	7.5	13,046
72	Pressure pump C/o BarkatUllah	Said Badshah	150,000	130,260	7.5	9,770
73	Pipe line from main road	Said Badshah	650,000	541,322	7.5	40,599
74	Pressure pump C/o NadeemQutub	Said Badshah	200,000	156,273	7.5	11,720
75	Pressure pump and water tank C/o Fayyaz	Said Badshah	400,000	349,440	7.5	26,208
76	RCC pipe near garahbaloch	AlmarGul	800,000	751,667	7.5	56,375
77	Pressure pump C/o Israel warraspoon	AlmarGul	300,000	259,208	7.5	19,441
78	Pressure pump C/o Rasheedgul Imam	AlmarGul	300,000	255,633	7.5	19,172
79	Water Tank for ghalib corona	AlmarGul	200,000	187,811	7.5	14,086
80	6 No. Water Tank C/o MolanaHaleem	AlmarGul	625,000	589,584	7.5	44,219
81	Pressure pump C/o IrfabUllah	AlmarGul	500,000	481,600	7.5	36,120
82	PCC Street turn to Raghza	AlmarGul	2,000,000	1,493,905	7.5	112,043
83	Water tank and 1 no solar Bore	AlmarGul	500,000	467,426	7.5	35,057
84	Water Tank C/O Said badshah	AlmarGul	150,000	146,894	7.5	11,017
85	Pressure pump c/o Adam khan	AlmarGul	200,000	194,320	7.5	14,574
86	Pressure pump c/o Zahidarain	AlmarGul	200,000	191,296	7.5	14,347
87	Pressure pump c/o Ghulamabbas	AlmarGul	150,000	139,200	7.5	10,440
88	Pressure pump C/O Arsalan	AlmarGul				

			200,000	189,104	7.5	14,183
89	PCC street 300ft C/O Hidayatburki	AlmarGul	400,000	375,834	7.5	28,188
90	1 Culvert village adamabad	AlmarGul	500,000	466,500	7.5	34,988
91	Solar submercible pump C/o M Iqbal	AlmarGul	1,000,000	918,369	7.5	68,878
92	6 no water tanks c/o Mufti saifullah	AlmarGul	625,000	589,589	7.5	44,219
93	6 no water tanks c/o MolanaIkram	AlmarGul	625,000	589,584	7.5	44,219
94	Pipe 6000ft c/o Mufti saifullah	AlmarGul	1,000,000	939,375	7.5	70,453
95	6 No water tanks c/o MolanaManzoor	AlmarGul	625,000	589,584	7.5	44,219
96	JanazagahKot Kat c/o Malik Imran	Farmanullah	500,000	404,968	7.5	30,373
97	Janazagahvilalgetouran c/o Hidayat	Farmanullah	2,000,000	1,332,073	7.5	99,905
98	Solar tubewell at kotkat filling station	Farmanullah	500,000	386,327	7.5	28,975
99	270ft bore with solar system c/o shokatanwar	Farmanullah	19,000,000	1,818,529	7.5	136,390
100	01 tubewll with solar C/O Azizullahmulazai	Farmanullah	20,000,000	1,318,214	7.5	98,866
101	Drinking water supply scheme amjid khan corona	Farmanullah	20,000,000	1,212,372	7.5	90,928
102	Street lights Tank city	Malik Imran	20,000,000	1,613,290	15	241,994
103	Tubewell Jamal awanshaikhautar	Farmanullah	25,000,000	2,395,300	7.5	179,648
104	Water tank C/o DrNisartaroor	Malik Imran	100,000	95,386	15	14,308
105	Pressure pump C/O ZahidUllahGarahBuddah	Malik Imran	70,000	65,019	15	9,753
106	Pressure pump with solar C/o Rasheedarain	Malik Imran	150,000	130,300	15	19,545
107	Solar system C/o Malik GoharZaman	Farmanullah	1,500,000	1,452,030	7.5	108,902
108	550 ft PCC Street in front of royal marriage hall	Malik Imran	750,000	606,537	15	90,981

109	Culvert at Jamal Awan Sheikh uttar	Farmanullah	1,000,000	905,930	7.5	67,945
110	Water tank C/o Saeed Khan	Malik Imran	100,000	94,184	15	14,128
111	Main drain near Nadra Office 130 ft	Malik Imran	500,000	428,052	15	64,208
112	3 Pressure pumps C/o Malik Adnan	Farmanullah	1,500,000	1,119,887	7.5	83,992
113	Pressure pumps C/o Saqib tank city	Malik Imran	200,000	187,542	15	28,131
114	Water tank C/o Abdul Rehman	Malik Imran	100,000	95,437	15	14,316
115	Water Tank c/o Gul Nawaz	Malik Imran	100,000	96,284	15	14,443
116	Solarization of existing bore c/o Gulshamir	Farmanullah	1,350,000	1,057,049	7.5	79,279
117	PCC street 900ft C/O usmanarain	Malik Imran	700,000	650,538	15	97,581
118	Tubewell Umar Gul corona	Farmanullah	2,500,000	2,420,993	7.5	181,574
119	Pressure pump c/o Haji Hikmatwaraspoon	Malik Imran	300,000	217,148	15	32,572
120	Janazagah C/o Haji saadullah	Malik Imran	1,000,000	773,500	15	116,025
Total			175,317,948	64,944,126	-	5,826,936

Detail of Income tax on contingency

Description	Estab Br	TOF Br	TOI Br	Sanitation Br	Total amount	I tax deducted @10%
Celebration of national/religious day	3,577,119	-	-	-	3,577,119	357,712
Repair of Vehicle	452,600	-	-	-	452,600	45,260
Advertisement charges	473,005	-	-	-	473,005	47,301
Disaster/Covid	9,498,170	-	-	-	9,498,170	949,817
Purchase of IT Equipments	-	250,300	-	-	250,300	25,030
Purchase of durable goods	-	135,360	-	-	135,360	13,536

Cleaning of drains	-	0	31,951,021	-	31,951,021	3,195,102
Purchase and repair of lights	-	0	829,400	-	829,400	82,940
Annual maintenance & repair/beautification	-	0	4,907,504	887,410	5,794,914	579,491
Total	14,000,894	385,660	37,687,925	887,410	52,961,889	5,296,189

Annexure-10
Para 4.5.1.2

Detail showing the expenditures without tender process

S.No.	Cheque No. & Date	Particulars	Amount of Bill (Rs.)
1.	No.A540826 dated 24-9-2020	Purchase of Surgical Items	478,400
2.	No.A540823d ated 24-9-2020	Purchase of Furniture	107,000
3.	No.A540827dated 29-9-2020	Purchase of Lap Top, Printer, IT Items	175,937
4.	No.A540829 dated 16-12-2020	Purchase of Surgical Items	536,500
5.	No.A540836 dated 24-6-2021	Generator , Split AC, Air Coolers, Battery, Stabilizers, UPS,	290,200
6.	No.A540837 dated 24-6-2021	Purchase of Surgical Items	225,150
7.	No.A540838 dated 24-6-2021	Purchase of Sign Boards, Tanki Stand	96,000
8.	No.A540839 dated 24-6-2021	Purchase of Sanitation Items	192,800
9.	No.A540840 dated 24-6-2021	Purchase of Furniture	50,500
10	No.A540841 dated 24-6-2021	Purchase of Chemical Items	248,450
Total			2,400,937

Annexure-11
Para 4.5.1.2

Detail showing the cash withdrawal

S.No	Month	NC Civil line A/c#06620 -00-1	NC Sabirabad A/C#09151 -00-5	VC Haji Khel A/C#06555 -00-3	NC Elahi Abad A/C#09150 -00-6	VC Darraki A/C#06641 -00-6	NC Sheikhanwal a A/C#09235- 00-5
1	Jul-19	71,194	-	-	35,000	-	152,580
2	Aug-19	221,504	-	-	81,000	-	178,000
3	Sep-19	-	-	-	7,000	-	-
4	Oct-19	-	-	-	-	-	-
5	Nov-19	45,000	-	-	43,000	-	-
6	Dec-19	119,333	-	-	120,000	-	160,000
7	Jan-20	13,533	-	-	30,000	-	-
8	Feb-20	-	-	-	-	-	-
9	Mar-20	-	-	-	-	-	-
10	Apr-20	-	-	-	50,000	-	80,000
11	May-20	-	-	-	-	-	-
12	Jun-20	100,000	285,000	-	150,000	-	-
13	Jul-20	38,000	-	184,200	30,000	137,500	148,000
14	Aug-20	150,000	188,000	20,000	148,000	40,000	-
15	Sep-20	-	-	-	16,000	-	-
16	Oct-20	-	-	-	-	-	-
17	Nov-20	-	-	-	-	-	-
18	Dec-20	-	-	40,000	-	-	20,000
19	Jan-21	-	10,000	20,000	-	-	-
20	Feb-21	-	-	-	-	-	-
21	Mar-21	-	-	-	-	-	-
22	Apr-21	-	-	50,000	-	-	-
23	May-21	-	-	35,000	-	120,000	-
24	Jun-21	-	-	-	-	-	-
Total		758,564	483,000	349,200	710,000	297,500	738,580
Grand Total							3,336,844

Annex 12

Detail of payments of Arrear (Pay and allowances)

P.No.	Name of Employee	Cost Center	Job Title	Wage Type Description	Amount
199124	MUHAMMAD TARIQ GMS KMOMBAL	TK6001	ADEO	Adj Adhoc Relief All 2017	13,004.00
199124	MUHAMMAD TARIQ GMS KMOMBAL	TK6001	ADEO	Adj Adhoc Relief All 2016	13,824.00
199124	MUHAMMAD TARIQ GMS KMOMBAL	TK6001	ADEO	Adj Adhoc Relief All 2015	26,885.00
199124	MUHAMMAD TARIQ GMS KMOMBAL	TK6001	ADEO	Adj Basic Pay	232,138.00
199124	MUHAMMAD TARIQ GMS KMOMBAL	TK6001	ADEO	Adj Adhoc Relief All 2019	5,708.00
199124	MUHAMMAD TARIQ GMS KMOMBAL	TK6001	ADEO	Adj Adhoc Relief All 2018	9,356.00
199124	MUHAMMAD TARIQ GMS KMOMBAL	TK6001	ADEO	Adj. 15% Adhoc Allowance	22,680.00
289091	MUHAMMAD FAROOQ	TK6001	SENIOR CLERK	Adjustment House Rent	168
289091	MUHAMMAD FAROOQ	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2018	105
289091	MUHAMMAD FAROOQ	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2019	105
289091	MUHAMMAD FAROOQ	TK6001	SENIOR CLERK	Adj Basic Pay	1,054.00
289091	MUHAMMAD FAROOQ	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2017	105
290206	OBAID ULLAH	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2017	92
290206	OBAID ULLAH	TK6001	SENIOR CLERK	Adj Basic Pay	919
290206	OBAID ULLAH	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2019	92
290206	OBAID ULLAH	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2018	92
290206	OBAID ULLAH	TK6001	SENIOR CLERK	Adjustment House Rent	168
290458	UMAR KHAN	TK6001	DEO	Adjustment House Rent	8,856.00
290458	UMAR KHAN	TK6001	DEO	Adjustment Medical All	3,690.00
290458	UMAR KHAN	TK6001	DEO	Adj. 15% Adhoc Allowance	935
290458	UMAR KHAN	TK6001	DEO	Adj Adhoc Relief All 2018	8,666.00
290458	UMAR KHAN	TK6001	DEO	Adj Adhoc Relief All 2019	4,333.00
290458	UMAR KHAN	TK6001	DEO	Adj Basic Pay	86,660.00
290458	UMAR KHAN	TK6001	DEO	Adj Adhoc Relief All 2015	1,870.00
290458	UMAR KHAN	TK6001	DEO	Adj Adhoc Relief All 2016	6,473.00
290458	UMAR KHAN	TK6001	DEO	Adj Adhoc Relief All 2017	8,666.00
290915	AHMAD NAWAZ	TK6001	ASSISTANT	Adj Adhoc Relief All 2017	330
290915	AHMAD NAWAZ	TK6001	ASSISTANT	Adj Basic Pay	1,112.00
290915	AHMAD NAWAZ	TK6001	ASSISTANT	Adj Adhoc Relief All 2019	111
290915	AHMAD NAWAZ	TK6001	ASSISTANT	Adj Adhoc Relief All	111

				2018	
290915	AHMAD NAWAZ	TK6001	ASSISTANT	Adj Conveyance Allowance	111
290915	AHMAD NAWAZ	TK6001	ASSISTANT	Adjustment House Rent	1,378.00
301908	GUL FARAZ	TK6001	DEPUTY DISTRICT EDUCATION	Adj Conveyance Allowance	10,000.00
312233	SAIFUR RAHMAN	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2017	65
312233	SAIFUR RAHMAN	TK6001	SENIOR CLERK	Adj Basic Pay	645
312233	SAIFUR RAHMAN	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2019	65
312233	SAIFUR RAHMAN	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2018	65
312233	SAIFUR RAHMAN	TK6001	SENIOR CLERK	Adjustment House Rent	168
312311	SAGHIR AHMAD	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2017	105
312311	SAGHIR AHMAD	TK6001	SENIOR CLERK	Adj Basic Pay	1,054.00
312311	SAGHIR AHMAD	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2019	105
312311	SAGHIR AHMAD	TK6001	SENIOR CLERK	Adj Adhoc Relief All 2018	105
312311	SAGHIR AHMAD	TK6001	SENIOR CLERK	Adjustment House Rent	168
323875	NIAMAT ULLAH	TK6001	DRIVER	AdjSpl Convey to Disable	93,000.00
323934	SHER ALI	TK6001	NaibQasid	AdjSpl Convey to Disable	84,000.00
339274	SAHIB JAN	TK6001	NaibQasid	Adj Adhoc Relief All 2017	1,804.00
339274	SAHIB JAN	TK6001	NaibQasid	Adj Adhoc Relief All 2016	2,248.00
339274	SAHIB JAN	TK6001	NaibQasid	Adj Adhoc Relief All 2015	2,035.00
339274	SAHIB JAN	TK6001	NaibQasid	Adj Basic Pay	38,610.00
339274	SAHIB JAN	TK6001	NaibQasid	Adj Adhoc Relief All 2019	748
339274	SAHIB JAN	TK6001	NaibQasid	Adj Adhoc Relief All 2018	1,276.00
339274	SAHIB JAN	TK6001	NaibQasid	Adj. 15% Adhoc Allowance	12,069.00
339274	SAHIB JAN	TK6001	NaibQasid	Adjustment House Rent	4,835.00
50358782	Muhammad Tufail	TK6001	JUNIOR CLERK	Adj Adhoc Relief All 2016	13,457.00
289745	NAMAT ULLAH	TK6002	Sweeper	Adj Conveyance Allowance	1,785.00
289745	NAMAT ULLAH	TK6002	Sweeper	Adjustment Medical All	1,500.00
289745	NAMAT ULLAH	TK6002	Sweeper	Adj Dress/Uniform Allowan	150
289745	NAMAT ULLAH	TK6002	Sweeper	Adj Washing Allowance	150
289745	NAMAT ULLAH	TK6002	Sweeper	Adj. 15% Adhoc Allowance	347
289745	NAMAT ULLAH	TK6002	Sweeper	Adj Adhoc Relief All 2018	1,606.00
289745	NAMAT ULLAH	TK6002	Sweeper	Adj Adhoc Relief All 2019	1,606.00
289745	NAMAT ULLAH	TK6002	Sweeper	Adj Basic Pay	16,060.00

289745	NAMAT ULLAH	TK6002	Sweeper	Adj Adhoc Relief All 2015	230
289745	NAMAT ULLAH	TK6002	Sweeper	Adj Adhoc Relief All 2016	113
289745	NAMAT ULLAH	TK6002	Sweeper	Adj Adhoc Relief All 2017	1,606.00
289745	NAMAT ULLAH	TK6002	Sweeper	Adjustment House Rent	1,458.00
289747	AMIN JAN	TK6028	SDM	Adj Adhoc Relief All 2017	147
289747	AMIN JAN	TK6028	SDM	Adj Basic Pay	1,471.00
289747	AMIN JAN	TK6028	SDM	Adj Adhoc Relief All 2019	147
289747	AMIN JAN	TK6028	SDM	Adj Adhoc Relief All 2018	147
289847	NASEEB KHAN	TK6019	SCT	Adj Adhoc Relief All 2017	1,824.00
289847	NASEEB KHAN	TK6019	SCT	Adj Adhoc Relief All 2016	1,824.00
289847	NASEEB KHAN	TK6019	SCT	Adj Basic Pay	18,240.00
289847	NASEEB KHAN	TK6019	SCT	Adj Adhoc Relief All 2018	1,824.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adjustment House Rent	5,454.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adj Conveyance Allowance	10,000.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adjustment Medical All	5,266.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adj. 15% Adhoc Allowance	2,920.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adj Adhoc Relief All 2018	12,902.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adj Adhoc Relief All 2019	12,902.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adj Basic Pay	129,020.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adj Adhoc Relief All 2015	1,940.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adj Adhoc Relief All 2016	9,576.00
290177	GHULAM AHMAD KABIR	TK6091	SST	Adj Adhoc Relief All 2017	12,902.00
290267	ABDUL MAJEED	TK6002	SST	Adj Adhoc Relief All 2018	88
290267	ABDUL MAJEED	TK6002	SST	Adj Adhoc Relief All 2019	88
290267	ABDUL MAJEED	TK6002	SST	Adj Basic Pay	883
290601	AZAD KHAN	TK6002	SET	Adj Adhoc Relief All 2016	12,020.00
292205	KHIAL MIR	TK6002	CT	AdjSpl Convey to Disable	105,000.00
312143	IKRAM ULLAH	TK6002	NaibQasid	Adj Adhoc Relief All 2017	8,814.00
312143	IKRAM ULLAH	TK6002	NaibQasid	Adj Adhoc Relief All 2016	7,723.00
312143	IKRAM ULLAH	TK6002	NaibQasid	Adj Adhoc Relief All 2015	5,077.00
312143	IKRAM ULLAH	TK6002	NaibQasid	Adj Basic Pay	142,215.00
312143	IKRAM ULLAH	TK6002	NaibQasid	Adj Adhoc Relief All 2019	8,574.00
312143	IKRAM ULLAH	TK6002	NaibQasid	Adj Adhoc Relief All 2018	4,762.00

312143	IKRAM ULLAH	TK6002	NaibQasid	Adj. 15% Adhoc Allowance	3,464.00
349125	EJAZ AHMAD SHAH	TK6002	SST	Adj Adhoc Relief All 2017	2,092.00
349125	EJAZ AHMAD SHAH	TK6002	SST	Adj Basic Pay	20,920.00
					0
349125	EJAZ AHMAD SHAH	TK6002	SST	Adj Adhoc Relief All 2019	13,970.00
					0
349125	EJAZ AHMAD SHAH	TK6002	SST	Adj Adhoc Relief All 2018	2,092.00
					13,656.00
349125	EJAZ AHMAD SHAH	TK6002	SST	Adjustment House Rent	0
352959	ABDUS SABOOR	TK6002	CT	Adj Adhoc Relief All 2016	9,625.00
354195	MUHAMMAD IMRAN	TK6104	SAT	Adj Adhoc Relief All 2017	2,178.00
354195	MUHAMMAD IMRAN	TK6104	SAT	Adj Basic Pay	21,786.00
					0
354195	MUHAMMAD IMRAN	TK6104	SAT	Adj Adhoc Relief All 2019	2,178.00
354195	MUHAMMAD IMRAN	TK6104	SAT	Adj Adhoc Relief All 2018	2,178.00
380216	MUHAMMAD ZAKRIA	TK6002	TT	Adj Adhoc Relief All 2017	27,265.00
380216	MUHAMMAD ZAKRIA	TK6002	TT	Adj Adhoc Relief All 2016	25,984.00
380216	MUHAMMAD ZAKRIA	TK6002	TT	Adj Adhoc Relief All 2015	10,452.00
					0
380216	MUHAMMAD ZAKRIA	TK6002	TT	Adj Basic Pay	405,175.00
380216	MUHAMMAD ZAKRIA	TK6002	TT	Adj Adhoc Relief All 2019	13,300.00
					0
380216	MUHAMMAD ZAKRIA	TK6002	TT	Adj Adhoc Relief All 2018	21,280.00
					0
380216	MUHAMMAD ZAKRIA	TK6002	TT	Adj. 15% Adhoc Allowance	19,409.00
					0
403540	GHULAM MUHAMMAD	TK6002	DM	Adj Basic Pay	18,000.00
					0
403546	SABIR SHAH	TK6002	CT	Adj Adhoc Relief All 2017	2,676.00
403546	SABIR SHAH	TK6002	CT	Adj Adhoc Relief All 2015	338
403546	SABIR SHAH	TK6002	CT	Adj Basic Pay	26,760.00
					0
403546	SABIR SHAH	TK6002	CT	Adj Adhoc Relief All 2019	1,664.00
403546	SABIR SHAH	TK6002	CT	Adj Adhoc Relief All 2018	2,676.00
403546	SABIR SHAH	TK6002	CT	Adj. 15% Adhoc Allowance	491
403546	SABIR SHAH	TK6002	CT	Adjustment Medical All	2,856.00
403546	SABIR SHAH	TK6002	CT	Adj Conveyance Allowance	1,500.00
403546	SABIR SHAH	TK6002	CT	Adjustment House Rent	2,349.00
561772	FAZAL HAQ	TK6035	SST	Adjustment House Rent	158
561772	FAZAL HAQ	TK6035	SST	Adj Conveyance Allowance	899
561772	FAZAL HAQ	TK6035	SST	Adjustment Medical All	532
561772	FAZAL HAQ	TK6035	SST	Adj Adhoc Relief All 2018	117

561772	FAZAL HAQ	TK6035	SST	Adj Adhoc Relief All 2019	117
561772	FAZAL HAQ	TK6035	SST	Adj Basic Pay	1,170.00
561772	FAZAL HAQ	TK6035	SST	Adj Adhoc Relief All 2017	117
579572	MUHAMMAD TAHIR	TK6002	NaibQasid	Adj Integrated All 2005	45,450.00
694771	MUHAMMAD SAEED KHAN	TK6014	CT	Adj Adhoc Relief All 2017	71
694771	MUHAMMAD SAEED KHAN	TK6014	CT	Adj Basic Pay	706
694771	MUHAMMAD SAEED KHAN	TK6014	CT	Adj Adhoc Relief All 2019	71
694771	MUHAMMAD SAEED KHAN	TK6014	CT	Adj Adhoc Relief All 2018	71
694771	MUHAMMAD SAEED KHAN	TK6014	CT	Adjustment House Rent	131
706138	ISHFAQ KHAN	TK6002	PET	Adj Adhoc Relief All 2017	485
706138	ISHFAQ KHAN	TK6002	PET	Adj Adhoc Relief All 2016	352
706138	ISHFAQ KHAN	TK6002	PET	Adj Adhoc Relief All 2015	948
706138	ISHFAQ KHAN	TK6002	PET	Adj Basic Pay	4,850.00
706138	ISHFAQ KHAN	TK6002	PET	Adj Adhoc Relief All 2019	133
706138	ISHFAQ KHAN	TK6002	PET	Adj Adhoc Relief All 2018	329
706138	ISHFAQ KHAN	TK6002	PET	Adj. 15% Adhoc Allowance	300
706138	ISHFAQ KHAN	TK6002	PET	Adjustment House Rent	1,552.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adj Adhoc Relief All 2017	3,756.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adj Adhoc Relief All 2016	2,548.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adj Adhoc Relief All 2015	2,548.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adj Basic Pay	37,560.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adj Adhoc Relief All 2019	3,756.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adj Adhoc Relief All 2018	3,756.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adj. 15% Adhoc Allowance	518
719998	MUHAMMAD ADNAN	TK6002	TT	Adjustment Medical All	5,712.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adj Conveyance Allowance	3,000.00
719998	MUHAMMAD ADNAN	TK6002	TT	Adjustment House Rent	4,698.00
722015	HANIF ULLAH	TK6002	Sweeper	Adj Adhoc Relief All 2018	4,616.00
722015	HANIF ULLAH	TK6002	Sweeper	Adj Basic Pay	27,953.00
722015	HANIF ULLAH	TK6002	Sweeper	Adj Adhoc Relief All 2016	4,959.00
722015	HANIF ULLAH	TK6002	Sweeper	Adj Adhoc Relief All 2017	4,616.00
861955	AJAM GUL	TK6002	PET	Adj Adhoc Relief All 2017	5,607.00
861955	AJAM GUL	TK6002	PET	Adj Adhoc Relief All 2016	4,053.00

861955	AJAM GUL	TK6002	PET	Adj Basic Pay	56,070.00
861955	AJAM GUL	TK6002	PET	Adj Adhoc Relief All 2019	5,607.00
861955	AJAM GUL	TK6002	PET	Adj Adhoc Relief All 2018	5,607.00
861955	AJAM GUL	TK6002	PET	Adjustment Medical All	8,568.00
861955	AJAM GUL	TK6002	PET	Adj Conveyance Allowance	4,500.00
861955	AJAM GUL	TK6002	PET	Adjustment House Rent	6,642.00
874634	ANWAR ALI	TK6002	Sweeper	Adj Adhoc Relief All 2017	3,117.00
874634	ANWAR ALI	TK6002	Sweeper	Adj Adhoc Relief All 2016	2,652.00
874634	ANWAR ALI	TK6002	Sweeper	Adj Basic Pay	31,560.00
874634	ANWAR ALI	TK6002	Sweeper	Adj Adhoc Relief All 2019	3,117.00
874634	ANWAR ALI	TK6002	Sweeper	Adj Adhoc Relief All 2018	3,117.00
874634	ANWAR ALI	TK6002	Sweeper	Adj Washing Allowance	450
874634	ANWAR ALI	TK6002	Sweeper	Adj Dress/Uniform Allowan	450
874634	ANWAR ALI	TK6002	Sweeper	Adjustment Medical All	5,355.00
874634	ANWAR ALI	TK6002	Sweeper	Adj Conveyance Allowance	4,500.00
874634	ANWAR ALI	TK6002	Sweeper	Adjustment House Rent	4,239.00
875586	NASEEM AHMAD	TK6002	NaibQasid	Adj Adhoc Relief All 2017	1,925.00
875586	NASEEM AHMAD	TK6002	NaibQasid	Adj Adhoc Relief All 2016	1,347.00
875586	NASEEM AHMAD	TK6002	NaibQasid	Adj Basic Pay	19,245.00
875586	NASEEM AHMAD	TK6002	NaibQasid	Adj Adhoc Relief All 2019	766
875586	NASEEM AHMAD	TK6002	NaibQasid	Adj Adhoc Relief All 2018	1,412.00
875586	NASEEM AHMAD	TK6002	NaibQasid	Adjustment House Rent	2,318.00
879345	KALEEM ULLAH	TK6002	NaibQasid	Adj Adhoc Relief All 2016	1,044.00
879345	KALEEM ULLAH	TK6002	NaibQasid	Adj Adhoc Relief All 2015	1,044.00
879345	KALEEM ULLAH	TK6002	NaibQasid	Adj Basic Pay	17,790.00
879345	KALEEM ULLAH	TK6002	NaibQasid	Adj. 15% Adhoc Allowance	1,044.00
879345	KALEEM ULLAH	TK6002	NaibQasid	Adj Integrated All 2005	14,175.00
879345	KALEEM ULLAH	TK6002	NaibQasid	Adjustment Medical All	945
879345	KALEEM ULLAH	TK6002	NaibQasid	Adj Conveyance Allowance	1,575.00
879345	KALEEM ULLAH	TK6002	NaibQasid	Adjustment House Rent	2,660.00
895658	ABDUR RAUF	TK6025	BEHISHTI	Adjustment House Rent	4,239.00
895658	ABDUR RAUF	TK6025	BEHISHTI	Adj Conveyance Allowance	4,500.00
895658	ABDUR RAUF	TK6025	BEHISHTI	Adjustment Medical All	5,355.00

895658	ABDUR RAUF	TK6025	BEHISHTI	Adj. 15% Adhoc Allowance	450
895658	ABDUR RAUF	TK6025	BEHISHTI	Adj Adhoc Relief All 2018	3,117.00
895658	ABDUR RAUF	TK6025	BEHISHTI	Adj Adhoc Relief All 2019	3,117.00
895658	ABDUR RAUF	TK6025	BEHISHTI	Adj Basic Pay	31,170.00
895658	ABDUR RAUF	TK6025	BEHISHTI	Adj Adhoc Relief All 2015	450
895658	ABDUR RAUF	TK6025	BEHISHTI	Adj Adhoc Relief All 2016	2,412.00
895658	ABDUR RAUF	TK6025	BEHISHTI	Adj Adhoc Relief All 2017	3,117.00
904870	MUHAMMAD BILAL	TK6002	PET	Adj Adhoc Relief All 2017	1,745.00
904870	MUHAMMAD BILAL	TK6002	PET	Adj Adhoc Relief All 2016	1,351.00
904870	MUHAMMAD BILAL	TK6002	PET	Adj Basic Pay	17,450.00
904870	MUHAMMAD BILAL	TK6002	PET	Adj Adhoc Relief All 2019	1,745.00
904870	MUHAMMAD BILAL	TK6002	PET	Adj Adhoc Relief All 2018	1,745.00
904870	MUHAMMAD BILAL	TK6002	PET	Adjustment Medical All	1,500.00
904870	MUHAMMAD BILAL	TK6002	PET	Adj Conveyance Allowance	2,856.00
904870	MUHAMMAD BILAL	TK6002	PET	Adjustment House Rent	2,349.00
935624	KHALID SHAH	TK6002	DM	Adj Adhoc Relief All 2017	6,188.00
935624	KHALID SHAH	TK6002	DM	AdjSpl Convey to Disable	37,032.00
935624	KHALID SHAH	TK6002	DM	Adj Adhoc Relief All 2016	5,186.00
935624	KHALID SHAH	TK6002	DM	Adj Basic Pay	61,880.00
935624	KHALID SHAH	TK6002	DM	Adj Adhoc Relief All 2019	6,188.00
935624	KHALID SHAH	TK6002	DM	Adj Adhoc Relief All 2018	6,188.00
935624	KHALID SHAH	TK6002	DM	Adjustment Medical All	5,758.00
935624	KHALID SHAH	TK6002	DM	Adj Conveyance Allowance	10,963.00
935624	KHALID SHAH	TK6002	DM	Adjustment House Rent	9,023.00
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adj Adhoc Relief All 2017	452
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adj Adhoc Relief All 2016	363
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adj Basic Pay	4,516.00
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adj Adhoc Relief All 2019	452
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adj Adhoc Relief All 2018	452
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adj Integrated All 2005	2,003.00
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adjustment Medical All	577
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adj Conveyance Allowance	806
936142	GOHAR ZAMAN	TK6002	NaibQasid	Adjustment House Rent	638

936142	GOHAR ZAMAN	TK6002	NaibQasid	Adj Special Allowance	203
936146	IKRAM ULLAH	TK6002	CT	Adjustment House Rent	7,052.00
936146	IKRAM ULLAH	TK6002	CT	Adj Conveyance Allowance	8,568.00
936146	IKRAM ULLAH	TK6002	CT	Adjustment Medical All	4,500.00
936146	IKRAM ULLAH	TK6002	CT	Adj Adhoc Relief All 2018	4,836.00
936146	IKRAM ULLAH	TK6002	CT	Adj Adhoc Relief All 2019	4,836.00
936146	IKRAM ULLAH	TK6002	CT	Adj Basic Pay	16,120.00
936146	IKRAM ULLAH	TK6002	CT	Adj Adhoc Relief All 2016	4,053.00
936146	IKRAM ULLAH	TK6002	CT	Adj Adhoc Relief All 2017	4,836.00
936178	SAIF UR REHMAN	TK6002	CT	Adj Adhoc Relief All 2017	5,102.00
936178	SAIF UR REHMAN	TK6002	CT	Adj Adhoc Relief All 2016	4,093.00
936178	SAIF UR REHMAN	TK6002	CT	Adj Basic Pay	51,020.00
936178	SAIF UR REHMAN	TK6002	CT	Adj Adhoc Relief All 2019	5,102.00
936178	SAIF UR REHMAN	TK6002	CT	Adj Adhoc Relief All 2018	5,102.00
936178	SAIF UR REHMAN	TK6002	CT	Adjustment Medical All	5,856.00
936178	SAIF UR REHMAN	TK6002	CT	Adj Conveyance Allowance	7,212.00
936178	SAIF UR REHMAN	TK6002	CT	Adjustment House Rent	7,047.00
936180	MUHAMMAD ADNAN	TK6002	CT	Adj Adhoc Relief All 2017	5,102.00
936180	MUHAMMAD ADNAN	TK6002	CT	Adj Adhoc Relief All 2016	4,053.00
936180	MUHAMMAD ADNAN	TK6002	CT	Adj Basic Pay	51,020.00
936180	MUHAMMAD ADNAN	TK6002	CT	Adj Adhoc Relief All 2019	5,102.00
936180	MUHAMMAD ADNAN	TK6002	CT	Adj Adhoc Relief All 2018	5,102.00
936180	MUHAMMAD ADNAN	TK6002	CT	Adjustment Medical All	4,500.00
936180	MUHAMMAD ADNAN	TK6002	CT	Adj Conveyance Allowance	8,568.00
936180	MUHAMMAD ADNAN	TK6002	CT	Adjustment House Rent	7,047.00
936181	NAZIR AHMAD	TK6002	CT	Adj Adhoc Relief All 2017	5,102.00
936181	NAZIR AHMAD	TK6002	CT	Adj Adhoc Relief All 2016	4,053.00
936181	NAZIR AHMAD	TK6002	CT	Adj Basic Pay	51,020.00
936181	NAZIR AHMAD	TK6002	CT	Adj Adhoc Relief All 2019	5,102.00
936181	NAZIR AHMAD	TK6002	CT	Adj Adhoc Relief All 2018	5,102.00
936181	NAZIR AHMAD	TK6002	CT	Adjustment Medical All	5,856.00
936181	NAZIR AHMAD	TK6002	CT	Adj Conveyance Allowance	7,212.00
936181	NAZIR AHMAD	TK6002	CT	Adjustment House Rent	7,038.00

939953	MUHAMMAD NAUMAN	TK6002	DM	Adjustment Medical All	1,500.00
939953	MUHAMMAD NAUMAN	TK6002	DM	Adj Adhoc Relief All 2018	1,612.00
939953	MUHAMMAD NAUMAN	TK6002	DM	Adj Conveyance Allowance	2,856.00
939953	MUHAMMAD NAUMAN	TK6002	DM	Adjustment House Rent	2,349.00
939953	MUHAMMAD NAUMAN	TK6002	DM	Adj Adhoc Relief All 2019	1,612.00
939953	MUHAMMAD NAUMAN	TK6002	DM	Adj Basic Pay	16,120.00
939953	MUHAMMAD NAUMAN	TK6002	DM	Adj Adhoc Relief All 2016	1,351.00
939953	MUHAMMAD NAUMAN	TK6002	DM	Adj Adhoc Relief All 2017	1,612.00
942338	MUHAMMAD SHOAIB	TK6002	AT	Adjustment House Rent	5,716.00
942338	MUHAMMAD SHOAIB	TK6002	AT	Adj Conveyance Allowance	6,950.00
942338	MUHAMMAD SHOAIB	TK6002	AT	Adjustment Medical All	32,529.00
942338	MUHAMMAD SHOAIB	TK6002	AT	Adj Adhoc Relief All 2018	3,922.00
942338	MUHAMMAD SHOAIB	TK6002	AT	Adj Adhoc Relief All 2019	3,922.00
942338	MUHAMMAD SHOAIB	TK6002	AT	Adj Basic Pay	39,225.00
942338	MUHAMMAD SHOAIB	TK6002	AT	Adj Adhoc Relief All 2016	3,287.00
942338	MUHAMMAD SHOAIB	TK6002	AT	Adj Adhoc Relief All 2017	3,922.00
942339	IKRAM ULLAH	TK6002	DM	Adj Adhoc Relief All 2017	1,612.00
942339	IKRAM ULLAH	TK6002	DM	Adj Adhoc Relief All 2016	1,351.00
942339	IKRAM ULLAH	TK6002	DM	Adj Basic Pay	16,120.00
942339	IKRAM ULLAH	TK6002	DM	Adj Adhoc Relief All 2019	1,612.00
942339	IKRAM ULLAH	TK6002	DM	Adj Adhoc Relief All 2018	1,612.00
942339	IKRAM ULLAH	TK6002	DM	Adjustment Medical All	1,500.00
942339	IKRAM ULLAH	TK6002	DM	Adj Conveyance Allowance	2,856.00
942339	IKRAM ULLAH	TK6002	DM	Adjustment House Rent	2,349.00
942358	Din Muhammad	TK6002	AT	Adj Adhoc Relief All 2017	3,900.00
942358	Din Muhammad	TK6002	AT	Adj Adhoc Relief All 2016	3,669.00
942358	Din Muhammad	TK6002	AT	Adj Basic Pay	39,000.00
942358	Din Muhammad	TK6002	AT	Adj Adhoc Relief All 2019	3,900.00
942358	Din Muhammad	TK6002	AT	Adj Adhoc Relief All 2018	3,900.00
942358	Din Muhammad	TK6002	AT	Adjustment Medical All	3,629.00
942358	Din Muhammad	TK6002	AT	Adj Conveyance Allowance	6,910.00
942358	Din Muhammad	TK6002	AT	Adjustment House Rent	5,683.00
942382	ABDUL ALI	TK6002	AT	Adj Adhoc Relief All 2017	3,900.00

942382	ABDUL ALI	TK6002	AT	Adj Adhoc Relief All 2016	3,269.00
942382	ABDUL ALI	TK6002	AT	Adj Basic Pay	39,000.00
942382	ABDUL ALI	TK6002	AT	Adj Adhoc Relief All 2019	0
942382	ABDUL ALI	TK6002	AT	Adj Adhoc Relief All 2018	3,900.00
942382	ABDUL ALI	TK6002	AT	Adjustment Medical All	3,900.00
942382	ABDUL ALI	TK6002	AT	Adj Conveyance Allowance	6,403.00
942382	ABDUL ALI	TK6002	AT	Adjustment House Rent	3,629.00
945566	IMRAN ULLAH	TK6002	CT	Adj Adhoc Relief All 2017	5,683.00
945566	IMRAN ULLAH	TK6002	CT	Adj Adhoc Relief All 2016	2,525.00
945566	IMRAN ULLAH	TK6002	CT	Adj Basic Pay	2,709.00
945566	IMRAN ULLAH	TK6002	CT	Adj Adhoc Relief All 2019	25,256.00
945566	IMRAN ULLAH	TK6002	CT	Adj Adhoc Relief All 2018	0
945566	IMRAN ULLAH	TK6002	CT	Adjustment Medical All	2,525.00
945566	IMRAN ULLAH	TK6002	CT	Adj Conveyance Allowance	2,350.00
945566	IMRAN ULLAH	TK6002	CT	Adjustment House Rent	4,474.00
947633	SHAHID JAMIL	TK6002	CT	Adjustment House Rent	3,680.00
947633	SHAHID JAMIL	TK6002	CT	Adj Conveyance Allowance	11,745.00
947633	SHAHID JAMIL	TK6002	CT	Adjustment Medical All	0
947633	SHAHID JAMIL	TK6002	CT	Adj Adhoc Relief All 2018	14,280.00
502008 86	MULA JAN	TK6024	SS	Adjustment Medical All	0
502008 86	MULA JAN	TK6024	SS	Adj. 15% Adhoc Allowance	860
502008 86	MULA JAN	TK6024	SS	Adj Adhoc Relief All 2018	6,407.00
502008 86	MULA JAN	TK6024	SS	Adj Conveyance Allowance	5,000.00
502008 86	MULA JAN	TK6024	SS	Adjustment House Rent	12,963.00
502008 86	MULA JAN	TK6024	SS	Adj Adhoc Relief All 2019	0
502008 86	MULA JAN	TK6024	SS	Adj Basic Pay	64,070.00
502008 86	MULA JAN	TK6024	SS	Adj Adhoc Relief All 2015	0
502008 86	MULA JAN	TK6024	SS	Adj Adhoc Relief All 2016	582
502008 86	MULA JAN	TK6024	SS	Adj Adhoc Relief All 2017	2,996.00
					6,407.00
					45,239,721

Annex 13
1.2.3

Details of Payment through DDO of Non-salary

Name of Formation	Cheque No.	Date	Amount (Rs.)
TMO, TANK.	1065249	28.12.2020	500,000.00
TMO, TANK.	1065664	21.06.2021	500,000.00
SDEO (F) Primary, Tank.	921507	30.09.2020	189,500.00
SDEO (F) PRIMARY, TANK.	921752	29.10.2020	363,334.00
SDEO (F) PRIMARY, TANK.	1064156	25.06.2021	7,040.00
SDEO (F) PRIMARY, TANK.	1064160	25.06.2021	36,232.00
SDEO (F) PRIMARY, TANK.	1064355	25.06.2021	23,400.00
SDEO (F) PRIMARY, TANK.	1064356	25.06.2021	22,230.00
SDEO (F) PRIMARY, TANK.	1064357	25.06.2021	4,900.00
SDEO (F) PRIMARY, TANK.	1064377	25.06.2021	12,956.00
SDEO (F) PRIMARY, TANK.	1064779	30.04.2021	96,779.00
SDEO (F) PRIMARY, TANK.	1064844	18.05.2021	498,720.00
SDEO (F) PRIMARY, TANK.	1064958	31.05.2021	15,462.00
SDEO (F) PRIMARY, TANK.	1065149	14.12.2020	4,532.00
SDEO (F) PRIMARY, TANK.	1065195	18.12.2020	5,665.00
SDEO (F) PRIMARY, TANK.	1065276	29.12.2020	19,636.00
SDEO (F) PRIMARY, TANK.	1065384	08.01.2021	39,352.00
SDEO (F) PRIMARY, TANK.	1065814	23.06.2021	1,000.00
SDEO (F) PRIMARY, TANK.	1066076	29.01.2021	76,768.00
SDEO (F) PRIMARY, TANK.	1066125	09.02.2021	219,120.00
SDEO (F) PRIMARY, TANK.	1066307	26.02.2021	21,202.00
SDEO (M) PRIMARY, TANK.	920337	27.08.2020	21,202.00
SDEO (M) PRIMARY, TANK.	920998	17.06.2021	15,000.00
SDEO (M) PRIMARY, TANK.	1064599	09.04.2021	600,000.00
SDEO (M) PRIMARY, TANK.	1065509	18.06.2021	50,000.00
SDEO, TANK.	920288	24.07.2020	115,190.00
SDEO, TANK.	1064557	30.03.2021	608,890.00
SDEO, TANK.	1064778	30.04.2021	59,274.00
SDEO, TANK.	1065501	17.06.2021	30,000.00

SDEO, TANK.	1065504	18.06.2021	25,000.00
SDEO, TANK.	1065759	22.06.2021	59,890.00
DY. DEO, TANK.	920603	07.06.2021	25,000.00
DY. DEO, TANK.	920608	07.06.2021	73,805.00
DY. DEO, TANK.	920611	07.06.2021	75,000.00
DY. DEO, TANK.	920613	07.06.2021	75,000.00
DY. DEO, TANK.	920625	07.06.2021	25,000.00
DY. DEO, TANK.	920677	10.06.2021	15,000.00
DY. DEO, TANK.	920678	10.06.2021	15,000.00
DY. DEO, TANK.	920679	10.06.2021	20,000.00
DY. DEO, TANK.	920683	10.06.2021	5,000.00
DY. DEO, Tank.	1064189	25.06.2021	10,000.00
DY. DO (F) Admn, Tank.	1065017	30.11.2020	22,239.00
DO S&L (F), TANK.	1064957	31.05.2021	58,799.00
DO YOUTH AFFAIR, TANK.	1064723	26.04.2021	26,200.00
DO YOUTH AFFAIR, TANK.	1064765	29.04.2021	211,505.00
DO YOUTH AFFAIR, TANK.	1065138	11.12.2020	319,600.00
DSO, TANK.	921565	06.10.2020	695,400.00
DSO, TANK.	921590	09.10.2020	500,000.00
DSO, TANK.	921781	03.11.2020	655,350.00
DSO, TANK.	1064306	25.06.2021	12,550.00
DSO, TANK.	1064867	21.05.2021	241,956.00
DSO, TANK.	1065193	17.12.2020	150,000.00
DSO, TANK.	1066324	26.02.2021	26,200.00
DSO, TANK.	1066432	12.03.2021	26,200.00
DO PW, TANK.	920376	09.09.2020	10,829.00
DO PW, TANK.	920377	09.09.2020	9,646.00
DO PW, TANK.	920378	09.09.2020	15,000.00
DO PW, TANK.	920379	09.09.2020	17,528.00
DO PW, TANK.	920380	09.09.2020	20,250.00
DO PW, TANK.	920381	09.09.2020	14,900.00
DO PW, TANK.	920382	09.09.2020	27,191.00
DO PW, TANK.	920383	09.09.2020	24,925.00

DO PW, TANK.	920384	09.09.2020	21,424.00
DO PW, TANK.	920385	09.09.2020	20,646.00
DO PW, TANK.	920390	10.09.2020	27,454.00
DO PW, TANK.	920391	10.09.2020	8,880.00
DO PW, TANK.	920569	04.06.2021	67,760.00
DO PW, TANK.	920572	04.06.2021	38,370.00
DO PW, TANK.	920582	04.06.2021	17,900.00
DO PW, TANK.	920583	04.06.2021	31,650.00
DO PW, TANK.	920773	11.06.2021	65,705.00
DO PW, TANK.	920848	15.06.2021	16,716.00
DO PW, TANK.	920849	15.06.2021	26,663.00
DO PW, TANK.	920850	15.06.2021	44,590.00
DO PW, TANK.	920851	15.06.2021	44,317.00
DO PW, TANK.	920854	15.06.2021	24,450.00
DO PW, TANK.	920901	16.06.2021	30,860.00
DO PW, TANK.	920902	16.06.2021	38,858.00
DO PW, TANK.	920903	16.06.2021	33,880.00
DO PW, TANK.	920904	16.06.2021	9,792.00
DO PW, TANK.	920907	16.06.2021	32,600.00
DO PW, TANK.	920908	16.06.2021	26,370.00
DO PW, TANK.	920909	16.06.2021	17,580.00
DO PW, TANK.	920910	16.06.2021	27,776.00
DO PW, TANK.	920911	16.06.2021	19,656.00
DO PW, TANK.	920912	16.06.2021	14,076.00
DO PW, TANK.	920914	16.06.2021	33,116.00
DO PW, TANK.	920915	16.06.2021	25,940.00
DO PW, TANK.	920920	16.06.2021	11,548.00
DO PW, TANK.	921755	29.10.2020	68,371.00
DO PW, TANK.	921808	05.11.2020	23,200.00
DO PW, TANK.	921809	05.11.2020	28,282.00
DO PW, TANK.	921810	05.11.2020	12,670.00
DO PW, TANK.	921812	05.11.2020	26,436.00
DO PW, TANK.	921814	05.11.2020	5,000.00

DO PW, TANK.	921815	05.11.2020	28,019.00
DO PW, TANK.	921816	05.11.2020	28,282.00
DO PW, TANK.	921817	05.11.2020	24,431.00
DO PW, TANK.	921819	05.11.2020	24,431.00
DO PW, TANK.	921820	05.11.2020	26,928.00
DO PW, TANK.	921821	05.11.2020	34,390.00
DO PW, TANK.	921822	05.11.2020	36,150.00
DO PW, TANK.	921866	09.11.2020	46,580.00
DO PW, TANK.	921867	09.11.2020	22,160.00
DO PW, TANK.	1064016	25.06.2021	9,670.00
DO PW, TANK.	1064563	30.03.2021	41,317.00
DO PW, TANK.	1064783	30.04.2021	61,421.00
DO PW, TANK.	1064962	31.05.2021	21,978.00
DO PW, TANK.	1065229	21.12.2020	13,668.00
DO PW, TANK.	1065618	20.06.2021	40,950.00
DO PW, TANK.	1065631	20.06.2021	41,860.00
DO PW, TANK.	1065643	20.06.2021	22,750.00
DO PW, TANK.	1065834	24.06.2021	16,000.00
DO PW, TANK.	1065839	24.06.2021	41,876.00
DO PW, TANK.	1065842	24.06.2021	32,852.00
DO PW, TANK.	1065845	24.06.2021	40,040.00
DO PW, TANK.	1065854	24.06.2021	38,000.00
DO PW, TANK.	1065859	24.06.2021	40,700.00
DO PW, TANK.	1065862	24.06.2021	46,675.00
DO PW, TANK.	1065864	24.06.2021	71,381.00
DO PW, TANK.	1065871	24.06.2021	16,000.00
DO PW, TANK.	1065893	24.06.2021	4,000.00
DO PW, TANK.	1066112	04.02.2021	18,570.00
DO PW, TANK.	1066114	04.02.2021	28,000.00
DO PW, TANK.	1066116	04.02.2021	32,390.00
DO PW, TANK.	1066121	04.02.2021	27,060.00
DO PW, TANK.	1066122	04.02.2021	78,515.00
DO PW, TANK.	1066220	18.02.2021	165,725.00

DO PW, TANK.	1066271	23.02.2021	9,600.00
DO PW, TANK.	1066305	26.02.2021	23,000.00
DO WM, TANK.	920406	16.09.2020	2,500.00
DO WM, TANK.	920407	16.09.2020	9,116.00
DO WM, TANK.	920408	16.09.2020	21,930.00
DO WM, TANK.	920409	16.09.2020	24,807.00
DO WM, TANK.	920410	16.09.2020	2,500.00
DO WM, TANK.	920411	16.09.2020	2,500.00
DO WM, TANK.	920437	17.09.2020	7,000.00
DO WM, TANK.	920631	07.06.2021	37,500.00
DO WM, TANK.	920632	07.06.2021	24,500.00
DO WM, TANK.	920764	11.06.2021	2,000.00
DO WM, TANK.	920830	14.06.2021	7,400.00
DO WM, TANK.	1064800	03.05.2021	3,000.00
DO WM, TANK.	1065777	23.06.2021	7,000.00
DO WM, TANK.	1066213	17.02.2021	14,800.00
DO WM, TANK.	1066436	12.03.2021	18,000.00
DO WM, TANK.	1066475	18.03.2021	24,054.00
DO WM, TANK.	1066476	18.03.2021	18,200.00
DO SOIL, TANK.	920442	18.09.2020	21,224.00
DO SOIL, TANK.	920443	18.09.2020	12,480.00
DO SOIL, TANK.	920444	18.09.2020	18,224.00
DO SOIL, TANK.	920445	18.09.2020	33,750.00
DO SOIL, TANK.	920446	18.09.2020	18,274.00
DO SOIL, TANK.	920451	21.09.2020	24,366.00
DO SOIL, TANK.	920452	21.09.2020	21,682.00
DO SOIL, TANK.	920809	14.06.2021	5,200.00
DO SOIL, TANK.	921518	30.09.2020	18,500.00
DO SOIL, TANK.	921520	30.09.2020	46,250.00
DO SOIL, TANK.	921521	30.09.2020	15,700.00
DO SOIL, TANK.	921540	30.09.2020	37,925.00
DO SOIL, TANK.	921602	13.10.2020	51,478.00
DO SOIL, TANK.	921703	27.10.2020	23,022.00

DO SOIL, TANK.	1064057	25.06.2021	71,000.00
DO SOIL, TANK.	1064058	25.06.2021	51,000.00
DO SOIL, TANK.	1064060	25.06.2021	15,288.00
DO SOIL, TANK.	1064063	25.06.2021	5,550.00
DO SOIL, TANK.	1064064	25.06.2021	6,370.00
DO SOIL, TANK.	1064065	25.06.2021	4,900.00
DO SOIL, TANK.	1064066	25.06.2021	33,000.00
DO SOIL, TANK.	1064314	25.06.2021	52,600.00
DO SOIL, TANK.	1064323	25.06.2021	61,920.00
DO SOIL, TANK.	1064324	25.06.2021	44,000.00
DO SOIL, TANK.	1064325	25.06.2021	20,000.00
DO SOIL, TANK.	1064334	25.06.2021	121,460.00
DO SOIL, TANK.	1064352	25.06.2021	28,580.00
DO SOIL, TANK.	1064576	01.04.2021	12,000.00
DO SOIL, TANK.	1064640	15.04.2021	27,260.00
DO SOIL, TANK.	1065408	13.01.2021	5,000.00
DO SOIL, TANK.	1066202	17.02.2021	59,935.00
DO SOIL, TANK.	1066368	05.03.2021	3,000.00
DO SOIL, TANK.	1066377	08.03.2021	5,000.00
DO SOIL, TANK.	1066378	08.03.2021	16,180.00
DO SW, TANK.	920890	16.06.2021	1,850.00
DO SW, TANK.	921825	05.11.2020	21,856.00
DO SW, TANK.	921826	05.11.2020	9,440.00
DO SW, TANK.	921827	05.11.2020	10,407.00
DO SW, TANK.	921828	05.11.2020	20,770.00
DO SW, TANK.	921829	05.11.2020	7,220.00
DO SW, TANK.	1064560	30.03.2021	16,623.00
D.D LIVESTOCK TANK	921509	30.09.2020	25,979.00
D.D LIVESTOCK TANK	1064562	30.03.2021	135,968.00
D.D LIVESTOCK TANK	1066254	23.02.2021	8,118.00
D.D LIVESTOCK TANK	1066255	23.02.2021	2,368.00
D.D LIVESTOCK TANK	1066256	23.02.2021	5,460.00
D.D LIVESTOCK TANK	1066309	26.02.2021	25,051.00

D.D LIVESTOCK TANK	1066394	09.03.2021	682,200.00
DD AGRI. EXT., TANK.	920536	02.06.2021	14,589.00
DD AGRI. EXT., TANK.	920591	04.06.2021	27,936.00
DD AGRI. EXT., TANK.	920601	07.06.2021	38,480.00
DD AGRI. EXT., TANK.	920606	07.06.2021	4,641.00
DD AGRI. EXT., TANK.	920987	17.06.2021	28,000.00
DD AGRI. EXT., TANK.	920988	17.06.2021	32,000.00
DD AGRI. EXT., TANK.	920989	17.06.2021	27,500.00
DD AGRI. EXT., TANK.	920990	17.06.2021	12,000.00
DD AGRI. EXT., TANK.	921802	04.11.2020	16,265.00
DD AGRI. EXT., TANK.	921803	04.11.2020	6,436.00
DD AGRI. EXT., TANK.	1065069	03.12.2020	10,000.00
DD AGRI. EXT., TANK.	1065070	03.12.2020	9,500.00
DD AGRI. EXT., TANK.	1065107	09.12.2020	38,341.00
DD AGRI. EXT., TANK.	1065160	14.12.2020	31,500.00
DD AGRI. EXT., TANK.	1065167	15.12.2020	35,520.00
DD AGRI. EXT., TANK.	1065531	18.06.2021	28,400.00
DD AGRI. EXT., TANK.	1065533	18.06.2021	28,000.00
DD AGRI. EXT., TANK.	1065535	18.06.2021	165,000.00
DD AGRI. EXT., TANK.	1065719	21.06.2021	38,500.00
DD AGRI. EXT., TANK.	1065720	21.06.2021	30,500.00
DD AGRI. EXT., TANK.	1065725	21.06.2021	37,000.00
DD AGRI. EXT., TANK.	1065727	21.06.2021	35,800.00
DD AGRI. EXT., TANK.	1065733	22.06.2021	49,130.00
DD AGRI. EXT., TANK.	1066064	28.01.2021	9,842.00
DD AGRI. EXT., TANK.	1066067	28.01.2021	1,365.00
DD AGRI. EXT., TANK.	1066084	29.01.2021	5,642.00
DD AGRI. EXT., TANK.	1066106	02.02.2021	22,750.00
DD AGRI. EXT., TANK.	1066353	03.03.2021	16,058.00
ADS LG, TANK.	920315	24.08.2020	620,302.00
ADS LG, TANK.	920370	09.09.2020	620,302.00
ADS LG, TANK.	920510	01.06.2021	634,286.00
ADS LG, TANK.	920991	17.06.2021	1,600,000.00

ADS LG, TANK.	921506	29.09.2020	620,302.00
ADS LG, TANK.	921626	16.10.2020	1,500,000.00
ADS LG, TANK.	921745	28.10.2020	620,302.00
ADS LG, TANK.	1064004	25.06.2021	18,880.00
ADS LG, TANK.	1064561	30.03.2021	35,188.00
ADS LG, TANK.	1064579	01.04.2021	634,286.00
ADS LG, TANK.	1064580	01.04.2021	15,680.00
ADS LG, TANK.	1064581	01.04.2021	11,200.00
ADS LG, TANK.	1064582	01.04.2021	36,480.00
ADS LG, TANK.	1064583	01.04.2021	36,480.00
ADS LG, TANK.	1064781	30.04.2021	17,863.00
ADS LG, TANK.	1064801	04.05.2021	634,286.00
ADS LG, TANK.	1064960	31.05.2021	18,863.00
ADS LG, TANK.	1065036	30.11.2020	620,302.00
ADS LG, TANK.	1065307	30.12.2020	634,286.00
ADS LG, TANK.	1065825	24.06.2021	634,286.00
ADS LG, TANK.	1065986	25.06.2021	149,440.00
ADS LG, TANK.	1065987	25.06.2021	300,000.00
ADS LG, TANK.	1065992	25.06.2021	38,400.00
ADS LG, TANK.	1065993	25.06.2021	38,400.00
ADS LG, TANK.	1065997	25.06.2021	18,880.00
ADS LG, TANK.	1066000	25.06.2021	37,760.00
ADS LG, TANK.	1066072	29.01.2021	634,286.00
ADS LG, TANK.	1066124	04.02.2021	1,600,000.00
ADS LG, TANK.	1066328	01.03.2021	634,286.00
AR COOPERATIVE, TANK.	920740	11.06.2021	20,000.00
AR COOPERATIVE, TANK.	920746	11.06.2021	9,000.00
AR COOPERATIVE, TANK.	920747	11.06.2021	21,000.00
AR COOPERATIVE, TANK.	920748	11.06.2021	45,000.00
AR COOPERATIVE, TANK.	920750	11.06.2021	45,000.00
AR COOPERATIVE, TANK.	921726	28.10.2020	5,642.00
AR COOPERATIVE, TANK.	921727	28.10.2020	3,663.00
AR COOPERATIVE, TANK.	921728	28.10.2020	3,700.00

AR COOPERATIVE, TANK.	921729	28.10.2020	5,005.00
AR COOPERATIVE, TANK.	921730	28.10.2020	8,880.00
AR COOPERATIVE, TANK.	921731	28.10.2020	9,600.00
AR COOPERATIVE, TANK.	921732	28.10.2020	11,063.00
AR COOPERATIVE, TANK.	1064626	13.04.2021	16,058.00
AR COOPERATIVE, TANK.	1064868	21.05.2021	45,000.00
AR COOPERATIVE, TANK.	1064869	21.05.2021	45,000.00
AR COOPERATIVE, TANK.	1064870	21.05.2021	45,000.00
AD LG TSD, TANK.	1064045	25.06.2021	22,220.00
AD LG TSD, TANK.	1065973	25.06.2021	37,500.00
AD LG TSD, TANK.	1065974	25.06.2021	45,500.00
AD LG TSD, TANK.	1065976	25.06.2021	14,800.00
AD LG TSD, TANK.	1065977	25.06.2021	50,000.00
ADC, Tank	1064329	25.06.2021	6,852,750.00
A.R Co-Operative Societies Tank	1065164	15.12.2020	16,000.00
Total			93,863,188
