



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
ABBOTTABAD  
AUDIT YEAR 2013-14**

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**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AP	Advance Para
ADP	Annual Development Programme
AOM&R	Annual Ordinary Maintenance & Repair
CPWA Code	Central Public Works Account Code
CSR	Composite Schedule of Rate
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Deputy District Officer
DG	Director General
DHQ	District Headquarter
EDO	Executive District Officer
EMIS	Education Management Information System
E&SE	Elementary & Secondary Education
F&P	Finance and Planning
GFR	General Financial Rules
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
NPA	Non Practicing Allowance
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PESCO	Peshawar Electricity Supply Corporation
PHE	Public Health Engineering
PPHI	Peoples' Primary Healthcare Initiative
PTC	Parents Teacher Council
RDA	Regional Directorate Audit
TS	Technical Sanction
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

## **Preface**

Articles 169 &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, Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Section 168 of Local Government Act 2012 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, Abbottabad for the financial year 2011-12 and 2012-13. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2013-14 with a view to reporting significant findings to the stakeholders.

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.

The observations included in this Report have been finalized in the light of written responses of the Departments. Requests for convening of DAC meeting were made which were not convened till finalization of this report.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for causing to be laid before the Provincial Assembly of Khyber Pakhtunkhwa.

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of six District Governments namely Abbottabad, Haripur, Mansehra, Battagram, TorGhar, and Kohistan. This Regional Directorate has a human resource of 13 officers and staff, a total of 3939 man days. The annual budget amounted to Rs 12.046 million was allocated to this office during financial year 2012-13. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Abbottabad conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development and Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Administrator in the form of budgetary grants.

Administratively, District Abbottabad is subdivided into two tehsils namely, Abbottabad and Havelian. District Administration comprises District administrator and District Coordination Officer.

### **a. Audit Objectives**

Audit was conducted with the objectives to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending the public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.

4. Public money was not wasted.
5. The assessment, collection and accountal of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

**b. Audit Methodology**

Audit was carried out against the standards of financial governance provided under various provisions of the Khyber Pakhtunkhwa LGO, 2001 as amended, GFR Vol-I, II, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 15% to 30%.

**c. Expenditure audited**

Out of total expenditure of the District Government, Abbottabad for the financial year 2012-2013, auditable expenditure under the jurisdiction of RDA, Abbottabad was Rs 4,389.947 million covering one PAO and 149 formations. Out of this RDA, Abbottabad audited an expenditure of Rs2,633.968 million which, in terms of percentage, is 60% of auditable expenditure. 10 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

**d. Receipt audited**

The receipts of District Government Abbottabad for the financial year 2012-13 were Rs25.637 million. Out of this, RDA Abbottabad audited receipts of Rs15.222 million which, in terms of percentage, is 35 % of auditable receipts.

**e. Recoveries at the instance of audit**

Recovery of Rs 64.865 million was pointed out during the audit. However recoveries of Rs12.047 million were affected till the finalization of this report. Out of the total recoveries pointed out, Rs 37.953 million was not in the notice of the executive before audit.

**f. Desk Audit**

The audit year 2013-14 witnessed intensive application of desk audit techniques in RDA. This was facilitated through internet and review of permanent files which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated in the identification of high risk areas for substantive testing in the field.

**g. Changes in Rules, Practices and Systems**

On pointation of audit, the management of the District Government agreed to conduct physical verification of the government assets. The management also agreed to deposit various government dues into government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed to.

**h. Key audit findings of the report;**

- i. Non production of record was noted in one case.<sup>1</sup>
- ii. Irregularity / non compliance was noted in nine case amounting to Rs46.402 millions.<sup>2</sup>
- iii. Internal control weaknesses were noted in eleven cases amounting to Rs397.225 million.<sup>3</sup>

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1 Paras 1.2.1.1

2 Paras 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9.

3 Paras 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10, 1.2.3.11.

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

### **Recommendations**

- i. Disciplinary action need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Departments need to strengthen internal controls mechanisms to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured. .
- v. Decisions taken in the DAC meetings need to be held regularly in order to fix responsibility for losses, irregular payments and wasteful expenditure.



## SUMMARY TABLES & CHARTS

**Table 1 Audit Work Statistics** **(Rs in million)**

S.No	Description	No.	Budget
1.	Total Entities (PAO) in Audit Jurisdiction	01	4,415.584
2.	Total formations in audit jurisdiction	149	4,415.584
3.	Total Entities(PAO) Audited	01	2,633.968
4.	Total formations Audited	10	2,633.968
5.	Audit & Inspection Reports	10	
6.	Special Audit Reports	-	-
7.	Performance Audit Reports	-	
8.	Other Reports	-	

\*Included receipt of Rs25.637 million.

#Included receipt of Rs815.222 million.

**Table 2: Audit observations Classified by Categories**

**(Rs in million)**

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	6.205
2.	Weak financial management	177.048
3.	Weak Internal controls relating to financial management	260.374
4.	Others	--
	<b>Total</b>	<b>443.627</b>

**Table 3 Outcome Statistics****(Rs in million)**

SNo	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year expenditure	Total last year expenditure
1.	Outlays Audited	-----	332.652	15.222	2,301.316	2,633.968	6419.603
2.	Amount Placed under Audit Observation/Irregularities of Audit	-----	99.626	24.344	319.657	443.627	544.96
3.	Recoveries Pointed Out at the instance of Audit	-----	31.92	24.344	8.601	64.865	39.875
4.	Recoveries Accepted /Established at the instance of Audit	-----	31.92	24.344	8.601	64.865	4.321
5.	Recoveries Realized at the instance of Audit	-----	11.785	0.156	0.106	12.047	0.433

**Table 4: Table of Irregularities pointed out****(Rs in million)**

<b>S.No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	118.388
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	--
3.	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	--
4.	Quantification of weaknesses of internal control systems.	260.374
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	64.865
6.	Non-production of record	--
7.	Others, including cases of accidents, negligence etc.	--
	<b>Total</b>	<b>443.627</b>

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash) compliant.

## CHAPTER-1

### 1.1 District Government Abbottabad

#### 1.1.1 Introduction

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001) and Local Government Act 2012. Each group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. Following is the list of departments which manages the activities of District Government.

1. District Coordination Officer DCO
2. Executive District Officer Agriculture
3. Executive District Officer Community Development
4. Executive District Officer Education
5. Executive District Officer Finance and Planning
6. Executive District Officer Health
7. Executive District Officer Revenue
8. Executive District Officer Works and Services

Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and he is responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions of LGO, 2001, Khyber Pakhtunkhwa District Government Rules of Business, 2001 and provisions of Local Government Act 2012.

#### 1.1.2 Comments on budget and expenditure 2012-13 (Variance analysis)

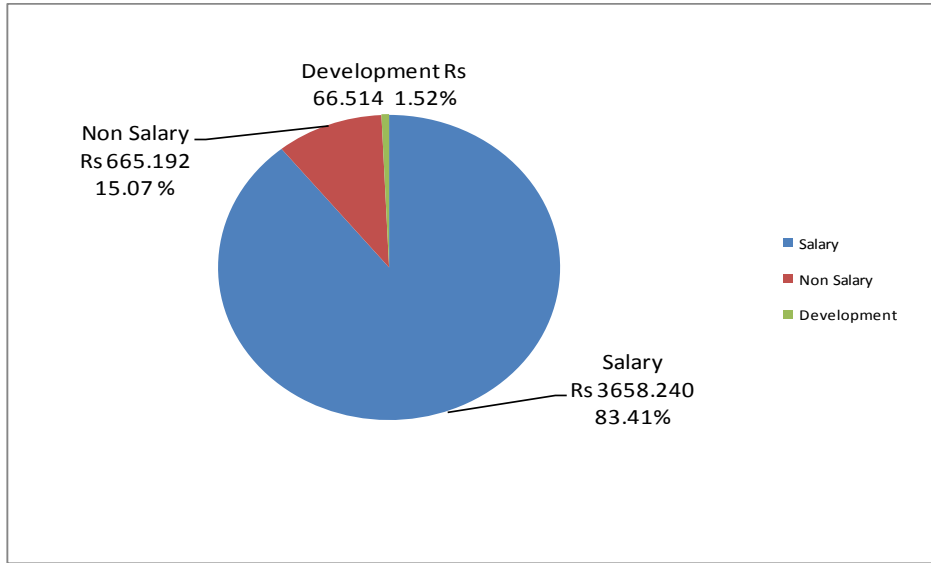
(Rs in million)

2012-13	Budget	Expenditure	Excess/Saving	%age Excess/Saving
Salary	4,598.220	3,658.240	939.980	20.44
Non-salary	558.678	665.192	-106.514	19.07
Developmental	33.400	66.514	-33.114	99.14
<b>Total</b>	<b>5,190.298</b>	<b>4,389.947</b>	<b>800.351</b>	<b>15.42</b>

A budget of Rs5,190.298 million was allocated against which an expenditure of Rs4,389.947 million was incurred by the District Government, Abbottabad with the saving of Rs800.351 million during 2012-13.

### EXPENDITURE 2012-13

(Rs in million)



Detail is given at Annex-B

### 1.1.3 Brief comments on the status of compliance with ZAC/PAC directives

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

S.No.	Audit Year	PAC/ZAC meeting convened /Not convened
1.	2002-03	Convened
2.	2003-04	Not convened
3.	2004-05	Not convened
4.	2005-06	Not convened
5.	2006-07	Not convened
6.	2007-08	Not convened
7.	2008-09	Not convened
8.	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Not convened
11	2012-13	Not convened

## **1.2 AUDIT PARAS**

### **1.2.1 Non production of record**

#### **1.2.1.1 Non production of record**

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

District Officer Revenue and Estate Abbottabad did not produce auditable record for the financial year 2010-12 of his office to the audit party despite several verbal and written requests. Audit was unable to verify the facts and figures in respect of:

1. Bank statement of designated bank account.
2. Cases of Land acquisition during the year and payments in this regard.
3. Detail of receipts as well as payments under PDMA/relief fund.
4. Detail of disbursements of financial assistance to the legal heirs of the deceased employees.
5. Service books of employees.

Audit observed that non production of record occurred due to weak financial control, which resulted in unverified expenditure.

When reported in April 2013, Management did not reply.

DAC in its meeting held on 05.12.2013, directed to produce record within fifteen days. No record was produced till finalization of this Report.

Audit suggests disciplinary action under relevant Efficiency and Discipline Rules, applicable against the person(s) at fault.

(AP 82 A/C-IV 2011-12)

## 1.2.2 Irregularity / Non compliance

### 1.2.2.1 Unauthorized expenditure –Rs6.205 million

S.No.4 of the Delegation of Powers and Rules 2001 provides that XEN C&W Abbottabad is competent only to incur expenditure up to Rs100,000 on account of purchase of durable goods.

As per paragraph 2.41 of the Buildings and Roads Department code Items of work executed except white washing are not in purview of AOM&R work.

Executive Engineer Communication and Works department, Abbottabad incurred an expenditure of Rs6,204,229 on account of purchase of house hold items and durable goods out of AOM&R funds during the financial year 2012-13 as per detail given below:-

S.No	Cheque No.	Date	Amount (Rs)	Items purchased
1.	442898	19.06.13	474,000	Pur: Double Beds, Sofa Set 5 seater, Dining table for DC House.
2.	442899	19.06.13	654,400	Mattress, Foam, Blankets etc for DC House
3.	443688	28.06.13	150,000	LCD 24", Dinner set for XEN House
4.	442602	28.06.13	340,238	Pur: Double Beds, Centre table, Room Chair for XEN House
5.	443426	27.06.13	101,052	Purchase of AC for XEN office
6.	443426	27.06.13	792,300	Repair of XEN office
7.	443467	27.06.13	700,000	Purchase of 15 KVA Generator for XEN office
8.	443467	27.06.13	505,260	Purchase of 5 ACs for DC office/House
9.	443415	27.06.13	1942,979	Purchase of plant & machinery for DC office
10.	443635	28.06.13	544,000	Purchase of furnishing items for DC office
		<b>Total:</b>	<b>6,204,229</b>	

The expenditure was incurred beyond competency, not allowed out of AOM&R fund and without obtaining sanctions of the competent authority.

Audit observed that irregular expenditure incurred due to weak internal controls, which resulted in violation of rules.

When reported in August 2013, Management stated that all the purchases were duly approved by the competent authority, funds received under proper heads and advertised in the newspapers. No unauthorized expenditure made by

this division. Reply was not cogent sanction of the competent authority was not obtained

DAC in its meeting held on 05.12.2013, directed to produce the administrative approval from the competent authority and verification of the purchases along with proper stock registers. No progress was intimated till finalization of this report.

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

(AP 11 A/C-IV 2012-13)

### 1.2.2.2 Doubtful tendering process—Rs.5.749 million

S.No 21.1 (d) Third Schedule of the Khyber Pakhtunkhwa Delegation of Powers Rules, 2001 provides that no AM&R works shall be carried out in anticipation of funds and works should only be awarded against the funds released and liabilities shall not be accrued.

Executive Engineer Communication and Works Department, Abbottabad advertised various contracts valuing Rs.5.749 million in different newspapers prior to receipt of Administrative approval during the financial year 2012-13, which resulted in doubtful tendering process. Detail as under:-

<b>Rs in million</b>				
<b>S.No.</b>	<b>Name of Work</b>	<b>Dated of A.A</b>	<b>Date of Advertisement</b>	<b>Est Cost</b>
01.	Repair/ Rehabilitation of DC Annexe	20-05-2013	27-04-2013	0.617
02.	Repair/ Rehabilitation of DC House	20-05-2013	27-04-2013	0.910
03.	Boundary Wall at DC Residence	20-05-2013	28-04-2013	2.260
04.	Repair of DC House	29-04-2013	20-04-2013	0.727
05.	Furnishing Items at Shimla Rest House	03-06-2013	27-05-2013	0.500
06.	Special Repair Nazir Office	03-06-2013	31-05-2013	0.100
07.	Repair of DC / ADC Court.	03-06-2013	31-05-2013	0.229
08.	Repair Banglow No.2 Officers Colony	03-06-2013	31-05-2013	0.406
<b>Total:</b>				<b>5.749</b>

Audit observed that doubtful tendering process occurred due to weak internal control.



When reported in August 2013, Management stated that detail reply would be given after verification of record.

DAC in its meeting held on 05.12.2013, directed to regularize the expenditure from competent authority. No progress was intimated till finalization of this report.

Audit suggests justification and regularization of expenditure from the competent authority.

(AP17 A/C-IV 2012-13)

### **1.2.2.3 Overpayment on account of conveyance allowance –Rs5.838 million**

According to AG Khyber Pakhtunkhwa letter No Computer/HR-Lab/CIC/203 dated 04-08-2011, Government servants who reside within the office premises are not entitled for conveyance allowance.

Medical Superintendent DHQ Teaching Hospital Abbottabad paid Rs4,344,000 on account of conveyance allowance during 2012-13 to eighty (80) officers/ officials for which they were not entitled as they were residing in official accommodations situated within the office premises.

Similarly, District Health Officer Abbottabad also paid Rs1,494,000 as conveyance allowance to thirty six (36) officers/ officials who were residing in official accommodations situated within the office premises during the financial year 2012-13. Detail at annex-C.

Audit observed that conveyance allowance was paid due to weak financial control which resulted in loss to Government.

When reported in November 2013, Management stated that deduction of conveyance allowance had been started. Reply was not convincing as not proof of recovery was shown.

DAC in its meeting held on 05.12.2013, directed to stop the payment of conveyance allowance. Moreover, clarification from Finance Department

regarding location of hostels should be obtained within one month. No progress was intimated till finalization of this report.

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

(AP 28&39 -A/C-IV 2012-13)

#### **1.2.2.4 Irregular payment of Non Practicing Allowance –Rs1.035 million**

According to Para 14 of Government of Khyber Pakhtunkhwa Finance Department letter No. FD(SR-1)-67/83 dated 24.08.1983, NPA is not allowed to doctors who are doing private practice.

Medical Superintendent DHQ Teaching Hospital Abbottabad paid Rs1,035,000 as Non Practicing Allowance to twenty three (23) doctors who were practicing in private clinic as evident from sign boards in violation of criteria. Detail at annex-D.

Audit observed that irregular payment of Non Practicing Allowance occurred due to weak internal control which resulted in loss to Government

When reported in November 2013, Management stated that verification would be carried out and action would be taken accordingly.

DAC in its meeting held on 05.12.2013, directed for stoppage of non practicing allowance and recovery from the concerned. No progress was intimated till finalization of this report.

Audit suggests recovery of NPA from the concerned doctors and action against the person (s) at fault.

(AP 29 -A/C-IV 2012-13)

#### **1.2.2.5 Overpayment due to allowing higher rates –Rs1.170 million**

According to CSR – 2009 item No.03-60-c was required to be paid at Rs139.50 instead of 768.93 when sufficient material was available at site.

Executive Engineer Communication and Works Department, Abbottabad overpaid Rs.1,170,052 due to allowing higher rates of Rs,768.93/M3 instead of

Rs.139.50/M3 because sufficient material extracted during excavation and blasting etc was available at site during the financial year 2012-13. Detail as under:

S. No	Name of Scheme	Voucher / Dated	Rate paid	Rate admissible	Diff	Qty	Amount Rs.
1.	Pav Pangora road	7-B / 8-8-2012	768.93	139.50	629.43	106.98	67,336
2.	BTR Toheed abad	8-B / 8-8-2012	768.93	139.50	629.43	91.48	57,580
3.	BTR Batnara road	9-B / 8-8-2012	768.93	139.50	629.43	261.11	164,350
4.	BRT Goreeni Taror road	10-B / 8-8-2012	768.93	139.50	629.43	491.66	309,465
5.	BTR Malsa to Barengali	11-B / 8-8-2012	768.93	139.50	629.43	680.73	428,472
6.	BTR Bagnotar Namli M	29-B / 16-8-2012	768.93	139.50	629.43	226.95	142,849
<b>Total:</b>							<b>1,170,052</b>

Audit observed that due to allowing higher rates Government treasury sustained loss of Rs1,170,052

When reported in July 2013, Management stated that detail reply would be furnished after verification of record.

Request for convening DAC meeting was made on 23-08-2013. DAC was not convened till finalization of this report.

Audit suggests recovery of overpayment and action against the person(s) at fault under intimation to audit.

(AP 19 -A/C-I 2012-13)

#### **1.2.2.6 Overpayment of surcharge on electricity bills -Rs2.251million**

Para 23 of GFR Vol-I provides that every controlling officer will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or on the part of subordinate disbursing officers.

Executive Engineer Public Health Engineering Department, Abbottabad allowed payment of Rs2,251,231 on account of surcharge on electricity bills during the financial year 2012-13. Detail at annex-E.

Audit observed that payment of surcharge on electricity bills occurred due to weak financial control, which rested in loss of Rs1,685,603 to Government.

When reported in July 2013, Management stated that detail reply would be furnished after verification of record. Reply was not convincing as the record was available with the Department.

Request for convening DAC meeting was made in 26-07-2013. DAC was not convened till finalization of this report.

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

(AP 06 -A/C-IV 2012-13)

#### **1.2.2.7 Non-energization of water supply schemes -Rs14.430 million**

Para 12 of GFR Vol-I provides that the controlling officer must see not only the total expenditure is kept within limits of the authorized expenditure but also that the fund allotted to spending unit are expended in the public interest and upon object for which the money was provided.

Executive Engineer Public Health Engineering Department, Abbottabad paid an amount of Rs.14,429,646 to PESCO for energization of seven (07) No water supply schemes during the financial year 2012-13. However, the schemes were non functional till the dates of audit i.e July 2013.

Audit observed that non energization of water supply schemes occurred due to weak internal control.

When reported in July 2013, Management stated that detail reply would be furnished after verification of record. Reply was not convincing as the schemes were non functional.

Request for convening DAC meeting was made on 26-07-2013. DAC was not convened till finalization of this report.

Audit suggests early energization of schemes and action against the person(s) at fault.

(AP 03 -A/C-I 2012-13)

#### **1.2.2.8 Overpayment due to allowing excessive rates -Rs1.561 million**

Government of Khyber Pakhtunkhwa Finance Department Peshawar notification No. BO.1/FD/1-7/2008-09/CSR, dated 30.03.2009 requires that all the works departments shall follow the composite schedule of rates, 2009 w.e.f 01.04.2009.

Executive Engineer Public Health Engineering Department, Abbottabad overpaid Rs. 1,561,332 to various contractors in different water supply schemes by allowing higher rates during the financial year 2012-13. Detail at annex-F.

Audit observed that overpayment due allowing higher rates occurred due to weak financial control.

When reported in July 2013, Management stated that detail reply would be furnished after verification of record. Reply was not convincing as the record was available with the Department.

Request for convening DAC meeting was made in 26-07-2013. DAC was not convened till finalization of this report.

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

(AP 11 -A/C-I 2012-13)

#### **1.2.2.9 Overpayment due to allowing higher rates -Rs8.163 million**

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

Executive Engineer Communication and Works, Abbottabad overpaid Rs.8.163 million in different developmental schemes during the financial year 2012-13 as per detail given below :-

(Rs in million)

S.No	Name of Work	Vr.No / Dated	Cost allowed as per Work Order Rs.	Total Expenditure Incurred	Overpaid amount Rs.
1.	Different BTR Works Package No.06.	64-B / 24.6.2013	8.358	10.903	2.545
2.	Different BTR Works Package No.02.	23-R / 24.6.2013	8.696	10.580	1.884
3.	Different BTR Works.	37-R / 24.6.2013	8.887	10.373	1.486
4.	Play Ground at Dhamtour.	45-A / 24.6.2013	1.222	2.022	0.800
5.	Different BTR Works Package No.6.	2-B / 24.6.2013	6.721	8.169	1.448
<b>Total :</b>					<b>8.163</b>

Audit observed that overpayment due allowing excess rates occurred due to weak financial control.

When reported in July 2013, Management stated that detail reply would be furnished after verification of record. Reply was not convincing as the record was available with the Department.

Request for convening DAC meeting was made in 23-08-2013. DAC was not convened till finalization of this report.

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

(AP 16 -A/C-I 2012-13)

### **1.2.3 Internal Control Weaknesses**

#### **1.2.3.1 Non disbursement on account of purchase of land –Rs.4.396 million**

Para 12 of GFR Vol-I provides that the controlling officer must see not only the total expenditure is kept within limits of the authorized expenditure but also that the fund allotted to spending unit are expended in the public interest and upon object for which the money was provided.

District officer Revenue and Estate Abbottabad received various amounts aggregating to Rs.60.990 million from different departments for acquisition of land during the financial year 2012-13. The local office disbursed an amount of Rs.56.594 million among land owners. However, remaining amount of Rs.4.396 million was still lying with the local office being undisbursed.

Audit observed that non disbursement of amount occurred due to weak financial control.

When reported in October 2013, no reply was given by the Management.

DAC in its meeting held on 05.12.2013, directed for complete disbursement of amount. No progress was intimated till finalization of this report.

Audit suggests immediate disbursement of amount and action against the person(s) at fault.

(AP 23 -A/C-IV 2012-13)

#### **1.2.3.2 Difference of –Rs.186.755 million due to non reconciliation with NBP**

Rule 15 of Fiscal Transfer Rules 2004 requires monthly opening/closing balances shall be reported and reconciled on FTR –7

Para 69-Xi & 70 of Local Government Accounts Manual requires that Finance Department shall consistently carry out reconciliation with

DAO/National Bank of Pakistan/State Bank of Pakistan and draw monthly reconciled statement accordingly to remove any variation.

Executive District Officer Finance and Planning Abbottabad did not maintained any record of opening balances, receipts and payments regarding A/C-IV on FTR-7. Nor any reconciliation was carried out with National Bank of Pakistan on monthly basis,. which resulted in variation of Rs186.755 million as detailed below:

Balance as per statement of HQ NBP	Rs 685,848,882
<u>Balance as per District Government record</u>	<u>Rs 499,093,429</u>
<b>Difference</b>	<b>Rs.186,755,453.</b>

Audit observed that non reconciliation occurred due to weak financial control.

When reported in April, 2013, Management stated that record of reconciliation of A/C- IV was maintained while the difference has already been taken up with Districts Accounts Officer / NBP for correction. Correction would be made and shown during next audit.

DAC in its meeting held on 03.12.2013, directed for reconciliation to be carried with NBP and verification of record within 15 days. No progress was intimated till finalization of this report.

Audit suggests immediate reconciliation and action against the person(s) at fault.

(AP 55 A/C-IV 2011-12)

### **1.2.3.3 Non recovery of Pay and allowances –Rs.1.728 million**

According to government of Khyber Pakhtunkhwa E&A Department Notification No. E&A(FDS)2-2/2001 dated 8<sup>th</sup> August 2001, a civil servant on willful absence shall be subject to Efficiency & Disciplinary rules.

Deputy District Officer (Male / Female) Primary Education and District Officer (Female) Abbottabad paid pay and allowances to different employees for the period for which they were found absent during the financial year 2011-12. Detail at annex-G.



Audit observed that payment of pay and allowances to employees for absent period occurred due to weak financial control.

When reported in April 2013, Management stated that reply would be submitted after scrutiny of record. Reply was not cogent as no action was taken against absent teachers.

DAC in its meeting held on 03.12.2013, directed to recover the whole amount of Rs.1,727,669. No progress was intimated till finalization of this report.

Audit suggests recovery of unauthorized amount and action against the person(s) at fault.

(AP 70,71&73 A/C-IV 2011-12)

#### **1.2.3.4 Non supply of furniture -Rs22.094 million**

As per supply order No.942/AB-III/ Supply order 12-13 dated. 07-02-2013 SIDB Wood Working Centre was required to complete the supply of furniture before 31-05-2013.

District Education Officer, Abbottabad allowed payment of Rs.22.094 million in advance to SIDB Wood Working Centre Mansehra on account of purchase of furniture for different schools during the year 2012-13. All the supply was outstanding till the dates of audit i.e. 27-08-2013.

Audit observed that non supply of furniture occurred due to weak internal control.

When reported in August 2013, Management stated that supply of few schools has since been made. The rest of the outstanding supply was in pipeline and the same was expected to be completed shortly and the latest progress would be expedited. Reply was not cogent as no progress was shown regarding supply of furniture.

DAC in its meeting held on 03.12.2013, directed for complete supply of furniture. No progress was made till finalization of this report.

Audit suggests proper investigation and completion of supply of furniture besides action against the person(s) at fault.

(AP 01 A/C-IV 2012-13)

#### **1.2.3.5 Irregular retention of PTC funds- Rs105.112 million**

S.No. 4 of Annexure-I to Government of Khyber Pakhtunkhwa, Finance Department letter No.BO-V/FD/3-10/2006-07 Dated: 9<sup>th</sup> June, 2007 provides, “the Executive District Officer (S&L) of the respective District Government shall accord administrative sanction and Executive District Officer (F&P) shall issue financial sanction for the transfer of funds from the district account-IV to the bank account of the parents-teacher-councils. These funds shall be transferred/credited upfront in the bank account of the councils by the respective District Accounts Officers”.

EDO Finance Abbottabad received Rs 140.955 million from provincial Finance department for petty repair and classroom consumables during the financial year 2010 to 2013. However the local office released only Rs35.843 million and irregularly retained the balance of Rs 105.112 million in account-IV. Detail is as under:

<b>Rs in million</b>				
<b>Financial years</b>	<b>Allocation by provincial Govt.</b>	<b>Date of release</b>	<b>Releases by F&amp;P Abt.</b>	<b>Retained balance</b>
2010-11	46.985	10.09.2011	29.343	17.642
2011-12	46.985	09.10.2012	6.5	40.485
2012-13	46.985		0	46.985
<b>Total</b>	<b>140.955</b>	<b>-</b>	<b>35.843</b>	<b>105.112</b>

Audit observed that unnecessary retention of government money occurred due to weak financial control.

When reported in October 2013, Management stated that budget for the year 2010-11 had not been drawn which can be verified from DO Finance Abbottabad. Reply was not cogent as amount was retained in Account IV

DAC in its meeting held on 03.12.2013 directed to take up the issue with finance department for release of old unutilized fund. No progress was intimated till finalization of this report.

Audit suggests implementation of DAC directives and action against the person(s) at fault.

(AP No.51 A/C-IV 2011-12)

### **1. 2.3.6 Excess payment on account of petty repairs - Rs3.525 million**

Para 106 of GFR Vol-I requires that no expenditure may be incurred in excess of budget grant.

Executive District Officer (Elementary & Secondary Education) Abbottabad transferred excess amount of Rs3,525,000 during 2011-12 on account of petty repair of 2,442 rooms @ Rs 5,000/Room to PTCs accounts of Secondary Schools of the District. However, EMIS DATA of the District was showing only 1737 classrooms in the Secondary Schools. Transfer of Rs3,525,000 in respect of 705 rooms needs justification/regularization. Detail is as under:

Number of classrooms		Difference	Amount per room	Excess amount
PTC allocation	EMIS data			
2442	1737	705	5000	3,525,000

Audit observed that unnecessary retention of government money occurred due to weak financial control system.

When reported in October 2013, it was stated that budget for the year 2010-11 has not been drawn which can be verified from DO Finance Abbottabad. Reply was not cogent as excess amount was transferred to PTC accounts

DAC in its meeting held on 03.12.2013 directed to investigate the matter besides fixing responsibility. No progress was intimated till finalization of this report.

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

(AP No.60 A/C-IV 2011-12)

### **1.2.3.7 Non recovery of long outstanding water user charges -Rs22.391 million**

Para 26 of GFR Vol-I provide that it is the duty of the departmental controlling officer to see that all sums due to Government are regularly and promptly assessed, realized and credited in the public account.

Executive Engineer Public Health Engineering Department, Abbottabad did not recover water user charges amounting to Rs.22,391,163 during the financial year 2012-13 lying outstanding against various consumers till June 2012-13.

Audit observed that non recovery of water user charges occurred due to weak financial control.

When reported in July 2013, it was stated that detail reply will be furnished after verification of record.

Request for convening DAC meeting was made in 23-07-2013. DAC was not convened till finalization of this report.

Audit suggests recovery of long outstanding dues besides action taken against the person(s) at fault under intimation to audit.

(AP No.08 A/C-I 2012-13)

### **1.2.3.8 Non imposition of penalty for late completion of work-Rs4.946 million**

Clause-2 of the condition of the contract agreement clearly provides that contractor has to pay compensation @1%per day or maximum 10% of the estimated cost per day for the delay in completion of work.

Executive Engineer Communication and Works Department, Abbottabad failed to impose penalty amounting Rs.2.749 million on account of late completion of two works. Detail as under:

Name of Scheme	Name of contractor	Estimated Cost in millions	Required date of completion	Actual Completion	Penalty @ 10%
Govt: Girls College Qalandar Abad	Raja Naik	23.777	26-02-2012	16-03-2013	2.378
ADP No-744/110638(2012-13)	Sohrab Khan	3.714	08-03-2011	19-06-2013	0.371
<b>Total:</b>					<b>2.749</b>

Similarly XEN C&W, Abbottabad failed to impose penalty amounting to Rs2,197,100 on the late completion of work done by M/s Saleh Shah Construction company during the year 2012-13. Detail as under:

Vr: No / Dated	Name of Work	Est. Cost	DO Work order	Time limit	Completion period	Penalty @10%
78-B (19 <sup>th</sup> RB) /26.06.13	Black Topping Ratigali to Barrian road	21.971 million	29.11.2008	18 months	In progress	<b>2.197 Million</b>

Audit observed that overpayment due allowing higher rates occurred due to weak financial control.

When reported in August 2013, Management stated that contractors had applied for time extension which was in process as and when allowed by the competent authority would be informed accordingly. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made on 26-08-2013. DAC was not convened till finalization of this report.

Audit recommends recovery of loss sustained by Government and action against official (s) at fault.

(AP No.15 A/C-I 2012-13)

### **1.2.3.9 Irregular execution of scheme -Rs29.535 million without Technical Sanction**

Para 178 of GFR Vol-I & Para-56 of CPWA code provides that the work may not be started / executed without Technical Sanction.

According to Para I of General Instructions issued vide Government of Khyber Pakhtunkhwa Works & Services Department No. SO(PAC)DAC/48-2008/DERA/W&SD dated 10-3-2008, Technical Sanction should be obtained prior to commencement of the works as per rules. In future if the TS is not obtained prior to commencement of scheme then disciplinary action will be initiated against the responsible officer

Executive Engineer Communication and Works Department, Abbottabad incurred an expenditure of Rs.33.904 million during the year 2012-13. Detail as under:

S.No	Name of work	Name of contractor	Cost allowed (Millions)	Expenditure incurred (Millions)
1.	Play Ground at Banda Qazi	Syed Shah Pir & Co	3.594	2.048
2.	Different BTR Works Package No.6	Ghulam Mustafa & Co.	8.358	10.903
3.	Different BTR Works Package No.2	M/s IAK Associates	8.696	10.580
4.	Different BTR Works.	Qazi Intiaz Khan	8.887	10.373
<b>Total:</b>			<b>29.535</b>	<b>33.904</b>

However detailed Cost Estimate amounting to Rs.29.535 million was not Technically Sanctioned from the competent authority till the dates of audit i.e August, 2013.

Audit observed that execution of work without TS occurred due to weak internal control.

When reported in August 2013, Management stated that the technical sanctions were in the progress and would be shown as and when received. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made in 26-08-2013. DAC was not convened till finalization of this report.

Audit suggests discontinuation of this practice in future and action against the person(s) at fault.

(AP No.17 A/C-I 2012-13)

### **1.2.3.10 Un-necessary retention of government money–Rs8.943 million**

According to Para 399 of CPWA Code balance remained unclaimed for more than three complete years should be credited to Government as lapsed.

PW Deposit registers of Executive Engineer Communication and Works Department, Abbottabad revealed that an amount of Rs8.943 million was lying unclaimed since long on account of different deposits during the year 2012-13 as per detail given below :

<b>S.No</b>	<b>Name of Deposit</b>	<b>Amount in millions</b>
1.	PW Deposits – II	2.856
2.	PW Deposits – III	0.934
3.	PW Deposits – V	5.153
	<b>Total:</b>	<b>8.943</b>

Audit observed that non credit of government money occurred due to weak financial control.

When reported in August 2013, Management stated that necessary recovery would be made in the next month account as directed by audit. No progress was intimated till finalization of this report.

Request for convening DAC meeting was made on 26-08-2013. DAC was not convened till finalization of this report.

Audit suggests depositing the amount into government treasury and action against the person(s) at fault.

(AP No.20 A/C-I 2012-13)

### **1.2.3.11 Loss to government due to non acceptance of lease bid -Rs7.800 million**

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

Executive Engineer C&W, Abbottabad failed to accept the highest lease bid for Asphalt Plant amounting to Rs5,473,435 offered by M/S Saleh Ejaz Construction Co during the financial year 2012-13.

Later on, the bid documents were returned un-accepted by the Superintendent Engineer C&W Circle Abbottabad vide No.3934/11-G, dated 31.12.2012 with the plea that bidder could not fulfill NIT condition "Salaries of the staff were included in bid" for Asphalt Plant which was already been rejected by the Chief Engineer (EQAA) C&W Abbottabad vide letter No. 2263/7-C, dated 31.07.2012. Verification of record revealed that only Rs889,270 on account of revenue was realized on account of Asphalt Plant during the financial year 2012-13. Detail at annex-H.

Similarly, salaries of the staff amounting to Rs3,215,784 were also paid by the local Division during 2012-13 which put an extra burden on public Exchequer.

Audit observed that non-accepting of highest lease bid occurred due to weak financial control, which resulted in loss of Rs7,799,949 to Government.

When reported in August 2013, it was stated that detail reply will be given after verification of original record.

Request for convening DAC meeting was made in 26-08-2013. DAC was not convened till finalization of this report.

Audit suggests recovery of the same besides taking action against the person(s) at fault.

(AP No.22 A/C-I 2012-13)



**ANNEXURE**

**ANNEX-A**

**MFDAC**

<b>S.No.</b>	<b>AP No</b>	<b>Department</b>	<b>Gist of para</b>	<b>Rs in million</b>
<b>FINANCIAL YEAR 2012-13</b>				
1.	08	XEN Public Health	Doubtful Drawl on account advertisement charges.	0.051
2.	09		Doubtful expenditure on account of AOM&R works.	7.342
3.	10		Overpayment due to non deduction of old martial	0.481
4.	11	XEN C&W	Unauthorized expenditure	6.205
5.	12		Unauthorized expenditure on account of POL	2.041
6.	13		Misuse of POL	0.370
7.	14		Non accountal of store items	8.873
8.	21	DCO /DOR&E	Non production of record.	0
9.	22		Non maintenance of cash book.	60.990
10.	24	Dy. DO (M) & (F)	Overpayment o PTC fund	0.308
11.	25		Non recovery o pay for the absent period	0.305
12.	26		Irregular expenditure on account of rent o school building	0.083
13.	27		Non production of record.	0
14.	31	MS DHQ Hospital	Illegal occupation o hostel rooms without payment of rent.	0.130
15.	32		Loss to Govt due to non deduction of 5% maintenance charges	0.129
16.	35		Non deposit of Govt receipts	0.357
17.	36		Non deducation of income tax	0.026
18.	37		Illegal retention of Govt Money.	2.055
19.	38		Non supply of medicines and non imposition of penalty.	0.181
20.	40	EDO Health	Irregular drawl on account of non practicing allowance	0.144

21.	41		Non supply of medicines and non imposition of penalty	0.420
22.	45		Loss of government due to non surrender of condemned vehicles	0
23.	46		Non function of X-Ray machine	0
24.	47		Unauthorized drawl on account of conveyance allowance	0.015
25.	48		Unjustified transfer of fund to PPHI	350.991
<b>FINANCIAL YEAR 2011-12</b>				
01.	50	EDO F&P	Non release of developmental funds	15.499
02.	52		Illegal retention of money in account-IV	22.853
03.	56		Releases in excess of PFC on account of AOM&R roads	1.334
04.	57		Non maintenance of record of assets and liabilities of district	0
05.	61	EDO Education	Excess payment on account of girls students stipend.	6.008
06.	62		Non collection of various funds	1.007
07.	64		Non credit of scouts funds	0.307
08.	65		Loss to government due to non deduction of stamp duty.	0.067
09.	75	DO Social Welfare	Irregular payment on account of salary	0
10.	76		Unauthorized blockage of funds	2.290
11.	78		Non maintenance of assets record	0
12.	79		Non auction of old building matrial	0
13.	80		Irregular payment on account of discontinued allowances	0.036
14.	81		Irregular payment on account of extra duty allowance	0.050
15..	83	DOR &E	Irregular purchase of vehicles	1.554
16.	84		Misappropriation of undisbursed drawl	2.551
17.	87		Irregular payment on account of salary	0
18.	88		Non maintenance of assets record	0

19.	89		Non maintenance of assets register	0
20.	90		Non deduction of conveyance allowance during the period	0
21.	91		Non maintenance of revenue receipts record generated from workshops	0
22.	92	EDO Agriculture	Unauthorized payment on account of special pay	0
23.	94	DO Agriculture	Non deduction of House rent allowance	0.411
24.	95	DO Live Stock	Non maintenance of assets register	0
25.	96		Non deduction of stamp duty	0.025
26.	97		Irregular expenditure on account of purchase medicines	3.80
27.	98	DO Water Management	Loss to Government	0.021
28.	99		Loss to Government	0.076
			<b>Total</b>	<b>499.366</b>

**EDO wise Expenditure Summary  
District Abbottabad 2012-13**

S. No	Descriptions	Expenditure			
		Salary (Rs)	Non-Salary (Rs)	Total (Rs)	%age
1	District Coordination Officer (DCO)	75,415,414	13,308,603	88,724,017	2.02%
2	Executive District Officer (Agriculture)	57,514,669	10,149,648	67,664,317	0.60%
3	Executive District Officer (Community Development)	54,201,184	29,185,254	83,386,438	0.99%
4	Executive District Officer (Education)	2,681,087,800	473,133,142	3,154,220,942	71.85%
5	Executive District Officer (Finance and Planning)	22,324,263	3939,576	26,263,839	12%
6	Executive District Officer (Health)	447,800,076	79,023,543	526,823,619	7.58%
7	Executive District Officer (Revenue)	37,142,082	6,554,486	43,696,568	1.54%
8	Executive District Officer (Works and Services)	282,754,598	49,897,872	332,652,470	1.90%
<b>Total Current Expenditure</b>		<b>3,658,240,086</b>	<b>665,192,124</b>	<b>4,323,432,210</b>	98.48%
Percentage		83.33%	15.15%	98.48%	
<b>Developmental Expenditure</b>				66,514,506	1.52%
<b>Grant Total</b>				<b>4,389,946,716</b>	<b>100.00</b>

## ANNEX-C

Detail of Conveyance Allowance MS DHQ during 2012-13					
S.No	Name	Designation	Personal No.	Monthly rate (Rs)	Total amount (Rs)
1	Kousar Pervin	Charge Nurse	2181	5,000	60,000
2	Shahida Naz	Charge Nurse	2186	5,000	60,000
3	Noreen Summar	Charge Nurse	2189	5,000	60,000
4	Furkhanda Nasreen	Charge Nurse	2192	5,000	60,000
5	Anjumam Ara	Charge Nurse	2200	5,000	60,000
6	Azram Bibi	Charge Nurse	2441	5,000	60,000
7	Malka Sheraz	Charge Nurse	2443	5,000	60,000
8	Shaheen Sadiq	Charge Nurse	2446	5,000	60,000
9	Latif Shah	S. Registrar	2483	5,000	60,000
10	Khalid Asif	Anest.	2499	5,000	60,000
11	Nazma Shaheen	Charge Nurse	2505	5,000	60,000
12	Samina Bibi	Charge Nurse	2512	5,000	60,000
13	Nargis Danish	Charge Nurse	2510	5,000	60,000
14	Zahida Saleem	Charge Nurse	2522	5,000	60,000
15	Shahana Kousar	Charge Nurse	2532	5,000	60,000
16	Rashida Bibi	Charge Nurse	2534	5,000	60,000
17	ShaheenMetab	Charge Nurse	2534	5,000	60,000
18	Azhara Parveen	Charge Nurse	2542	5,000	60,000
19	Robina Bibi	Charge Nurse	2545	5,000	60,000
20	Perveen Akhtar	Charge Nurse	2556	5,000	60,000
21	Noor Jehan	Charge Nurse	2557	5,000	60,000
22	Shazia Begum	Charge Nurse	2562	5,000	60,000
23	Safia Bibi	Charge Nurse	2571	5,000	60,000
24	Sultan Bibi	WMO	3236	5,000	60,000
25	Kousar Pervin	Charge Nurse	14217	5,000	60,000
26	Niamatullah Khan	MO	14219	5,000	60,000
27	Ruby Rehana	Charge Nurse	14283	5,000	60,000
28	Tahira Perveen	Charge Nurse	14441	5,000	60,000
29	Shahida Bibi	Charge Nurse	14479	5,000	60,000

30	Ikramullah Khan	SMO	14485	5,000	60,000
31	Sabeen Akhtar	Charge Nurse	14517	5,000	60,000
32	Asia Bibi	Charge Nurse	48022	5,000	60,000
33	Fozia Bibi	Charge Nurse	50329	5,000	60,000
34	Muhammad Irshad	SMO	93317	5,000	60,000
35	Violet Emmanuel	Charge Nurse	96012	5,000	60,000
36	Abdul Rashid	MO	97643	5,000	60,000
37	Darya Khan	MO	97720	5,000	60,000
38	Meham Taj Bibi	Charge Nurse	107490	5,000	60,000
39	Kousar Naghwana	Charge Nurse	107492	5,000	60,000
40	Naveeda Kousar	Charge Nurse	107524	5,000	60,000
41	Khalida Bibi	Charge Nurse	110992	5,000	60,000
42	Bibi Umme- Kalsoom	Charge Nurse	114882	5,000	60,000
43	Surriya	Charge Nurse	155145	5,000	60,000
44	Shahnaz Arif	Charge Nurse	213836	5,000	60,000
45	Muhammad Yousaf	Dispensar	214053	5,000	60000
46	Sofia Rehman	Charge Nurse	314104	5,000	60,000
47	Muhammad Younas	ENT Sepl:	270690	5,000	60,000
48	Bashir Uddin	MO	283920	5,000	60,000
49	Shahnaz Habib	Nurs: Supr:	284803	5,000	60,000
50	Asia Khatoon	Charge Nurse	338996	5,000	60,000
51	Siyab Muhammad	MO	345014	5,000	60,000
52	Gulnaz Bibi	Nurs: Instructor	346205	5,000	60,000
53	Tahira Sultan	Charge Nurse	358627	5,000	60,000
54	Shamila bibi	Charge Nurse	359630	5,000	60,000
55	Shagufta Naz	Charge Nurse	359631	5,000	60,000
56	Imtiaz Shoukat	Charge Nurse	372225	5,000	60,000
57	Mukhtiar Bibi	Charge Nurse	375464	5,000	60,000
58	Fozia Perveen	Charge Nurse	375470	5,000	60,000
59	Shahista Anwar	Charge Nurse	422529	5,000	60,000
60	Hameed Reena	Charge Nurse	428524	5,000	60,000
61	Nusrat Jabeen	Charge Nurse	429896	5,000	60,000
62	Sher Zali Khan	MO	431942	5,000	60,000
63	Nujma Sultana	Charge Nurse	432836	5,000	60,000
64	Zia Ur Rashid	MO	441401	5,000	60,000

65	Iram Pasha	WMO	448925	5,000	60,000
66	Robina Lal Din	Charge Nurse	457099	5,000	60,000
67	Naila Manzoor	Charge Nurse	457687	5,000	60,000
68	Saira Wazir	Charge Nurse	487584	5,000	60,000
69	Zia Qamar	MO	655325	5,000	60,000
70	Shafiq Ur Rehman	Jr. PSC	153917	1,700	20,400
72	Javeed Ahmad	CT Pharmacy	81059	1,700	20,400
73	Riaz Akhtar	CT Radiology	2273	1,700	20,400
74	Sajjad Ahmad	JCT Anst:	2207	1,700	20,400
75	Muhammad Ypunas	JCT Pharmacy	2202	1,700	20,400
76	Alamzeb	JCT Cardiology	2454	1,700	20,400
77	Muhd. Anwar	JCT Pethiology	2366	1,700	20,400
78	Muhammad Arif	CT Surgical	2214	1,700	20,400
79	Qazi Tanveer	JCT Pharmacy	2254	1,700	20,400
80	Muhd. Yasir	JCT Pharmacy	2464	1,700	20,400
				<b>Total</b>	<b>4,344,000</b>

**Detail of conveyance allowance of DHO office during 2012-13**

S.No.	Name	Designation	Personal No.	Rate PM	Total
01.	RobinaHabib	WMO	2478	5,000	60,000
02.	Said Khanum	Charge Nurse	14216	5,000	60,000
03.	Asadullah Shah	MO	300276	5,000	60,000
04.	Khalid Mehmood	Technication	3042	1,500	18,000
05.	Asghar Khan	Technication	154911	1,500	18,000
06.	Niaz Ali Khan	SMO	94132	5,000	60,000
07.	Attarud Din	MO	95398	5,000	60,000
08.	Abdul Wahab	SMO	389389	5,000	60,000
09.	GulZeb	Technication	3381	1,500	18,000
10.	Aziz urRehman	Technication	3499	1,500	18,000
11.	Waqas Ahmad	Technication	558903	1,500	18,000
12.	ZahidMehmood	Technication	449239	1,500	18,000
13.	Muhammad Nazir	MO	3563	5,000	60,000
14.	Afsar Ali	MO	95464	5,000	60,000
15.	ShahidMehmood	MO	109622	5,000	60,000
16.	SajidaRafiq	WMO	84004	5,000	60,000
17.	ShakilSarwar	MO	522435	5,000	60,000
18.	SamanNaz	WMO	553497	5,000	60,000
19.	Saba Murtaz	WMO	653836	5,000	60,000
20.	Saifulllah Khan	MO	656716	5,000	60,000
21.	ShahidaYousaf	WMO	42072	5,000	60,000
22.	Shahnaz Begum	Technication	2259	1,500	18,000

23.	ShabirHussain	Chokidar	2899	1,500	18,000
24.	Muhammad Jamil	Technication	3029	1,500	18,000
25.	Munir Ahmad	Technication	3033	1,500	18,000
26.	Muhammad Sajjad	Technication	3034	1500	18,000
27.	Muhammad Ali Khan	Technication	3038	1,500	18,000
28.	Muhammad Ajmal	Technication	3047	1,500	18,000
29.	Muhammad Faroq	Technication	3048	1,500	18,000
30.	Qazi Ur Rehman	MO	2475	5,000	60,000
31.	Nisar Khan	MO	3231	5,000	60,000
32.	S. MinhajulHaq	MO	14504	5,000	60,000
33.	Tayyaba Khan	MO	655340	5,000	60,000
34.	Sajjad Anwar	Technication	560900	1,500	18,000
35.	Syed Nawaz	SMO		5,000	60,000
36.	M. Ilyas Khan	Technication		2,000	24,000
<b>Total</b>					<b>1,494,000</b>
<b>Grand Total( 4,344,000 + 1,494,000)</b>					<b>5,838,000</b>



**ANNEX-D****Detail of Non-practicing Allowance drawn during 2012-13**

<b>S.No.</b>	<b>Name</b>	<b>Designation</b>	<b>Personal No.</b>	<b>Monthly rate</b>	<b>Period</b>	<b>Total (Rs)</b>
1.	ShaheenMetab	SMO	2534	3,000	7/2012 to 9/2013	45,000
2.	Wasim Umar Khan	MO	2547	3,000	-do-	45,000
3.	Sultan Bibi	WMO	3236	3,000	-do-	45,000
4.	Arshid Ali Shah	SMO	3557	3,000	-do-	45,000
5.	Ikramullah Khan	SMO	14485	3,000	-do-	45,000
6.	KousarInayat	SMO	40159	3,000	-do-	45,000
7.	RaheelaRauf	SMO	14298	3,000	-do-	45,000
8.	Darya Khan	MO	97720	3,000	-do-	45,000
9.	Waqar Iqbal	MO	108974	3,000	-do-	45,000
10.	S. UmairHussain	MO	109601	3,000	-do-	45,000
11.	NusratAra	MO	112264	3,000	-do-	45,000
12.	Nisar Ahmad	D. Surgeon	325854	3,000	-do-	45,000
13.	Bashir Uddin	MO	283920	3,000	-do-	45,000
14.	SaleemAkhtar	MO	323453	3,000	-do-	45,000
15.	Siyab Muhammad	MO	345014	3,000	-do-	45,000
16.	Syed UbaidHussain	MO	389925	3,000	-do-	45,000
17.	Alamgir Khan	SMO	421866	3,000	-do-	45,000
18.	SherZali Khan	MO	431942	3,000	-do-	45,000
19.	Muhammad Haleem	MO	521557	3,000	-do-	45,000
20.	AneelaJadoon	MO	653503	3,000	-do-	45,000
21.	Shakeel Ahmad Awan	MO	655164	3,000	-do-	45,000
22.	Zia Qamar	MO	655325	3,000	-do-	45,000
23.	ZahidGulJadoon	MO	692959	3,000	-do-	45,000
<b>Total</b>						<b>1,035,000</b>

**ANNEX-E**

**Detail of surcharge on Electricity Bills during 2012-13**

S.No	Chq No.	Date	WSS Scheme	E/Bill paid Rs.	Current bill Rs.	Arrear Rs.	Surcharge Rs.	Billing Month
1.	260222	09.08.12	Banda Amlok	169,789	131,811	37,978	3,798	7/12
2.	260282	28.08.12	Bal Dheri	68,878	50,991	17,887	1,789	8/12
3.	260282	28.08.12	Bal Dheri	67,604	43,021	24,583	2,458	8/12
4.	260280	28.08.12	Banda Phagwarian	301,906	217,529	84,377	8,438	8/12
5.	260280	28.08.12	Banda Dilzak	130,303	64,935	65,368	6,537	8/12
6.	260280	28.08.12	Mirpur	129,307	65,391	63,916	6,392	8/12
7.	260280	28.08.12	Jhangi	125,486	0	125,486	12,549	8/12
8.	260280	28.08.12	Jhangi	145,229	0	145,229	14,523	8/12
9.	260280	28.08.12	Jhangi	171,089	9,360	161,729	16,173	8/12
10.	260280	28.08.12	Banda Ghazan	166,257	121,462	44,795	4,480	8/12
11.	260280	28.08.12	Narrian Choona Kari	143,287	26,124	117,163	11,716	8/12
12.	260280	28.08.12	Tian Leeran	234,307	47,687	186,620	18,662	8/12
13.	260280	28.08.12	Danna Khutwal	130,419	0	130,419	13,042	8/12
14.	260280	28.08.12	Banda Lamba Maira	105,827	55,346	50,481	5,048	8/12
15.	260280	28.08.12	Derawand	105,300	11,700	93,600	9,360	8/12
16.	260280	28.08.12	Derawand	121,257	3,559	117,698	11,770	8/12
17.	260296	29.08.12	Sheikul Bandi	193,511	100,053	93,458	9,346	8/12
18.	260296	29.08.12	Jandaka-II	170,004	88,552	81,452	8,145	8/12
19.	26029	29.08.1	Salhad-I	315,249	170,941	144,308	14,431	8/12

	6	2						
20.	26029 6	29.08.1 2	Lower salhad	145,511	81,937	63,574	6,357	8/12
21.	26029 6	29.08.1 2	Jandakka	87,936	44,007	43,929	4,393	8/12
22.	26029 6	29.08.1 2	Mir Pur	416,865	97,676	319,189	31,919	8/12
23.	26029 6	29.08.1 2	Sheikul Bandi	166,092	69,485	96,607	9,661	8/12
24.	26029 6	29.08.1 2	Sheikul Bandi	979,916	218,446	761,470	76,147	8/12
25.	26029 6	29.08.1 2	Sheikul bandi	356,096	86,041	270,055	27,006	8/12
26.	26029 6	29.08.1 2	Bian Noora	51,083	14,698	36,385	3,639	8/12
27.	26029 6	29.08.1 2	Salhad-I	448,216	118,806	329,410	32,941	8/12
28.	26029 6	29.08.1 2	Islam Kot	148,995	74,987	74,008	7,401	8/12
29.	26029 6	29.08.1 2	Mian Deseri	448,979	113,083	335,896	33,590	8/12
30.	26029 6	29.08.1 2	Maira Muzaffar	310,215	120,458	189,757	18,976	8/12
31.	26029 6	29.08.1 2	Maira Muzaffar	265,404	67,860	197,544	19,754	8/12
32.	26029 6	29.08.1 2	Mian Deseri	583,863	142,948	440,915	44,091	8/12
33.	26029 6	29.08.1 2	Islamkot	289,970	71,217	218,753	21,875	8/12
34.	26029 6	29.08.1 2	Maira ban	365,130	30,801	334,329	33,433	8/12
35.	26029 6	29.08.1 2	Grammri	414,337	46,652	367,685	36,768	8/12
36.	26029 6	29.08.1 2	Kho Sherwan	271,109	72,252	198,857	19,886	8/12
37.	26029 6	29.08.1 2	Pando Thana	236,989	74,602	162,387	16,239	8/12
38.	26029 6	29.08.1 2	Kalan Sherwan	305,959	84,903	221,056	22,106	8/12
39.	26029 6	29.08.1 2	Thoray Sherwan	184,562	50,176	134,386	13,439	8/12
40.	26029 6	29.08.1 2	Bandi Niki Sydan	151,300	45,906	105,394	10,539	8/12
41.	26029 6	29.08.1 2	Chatri Sherwan	170,671	42,549	128,122	12,812	8/12
42.	26029 6	29.08.1 2	Khutiala	227,006	134,850	92,156	9,216	8/12

43.	26029 6	29.08.1 2	Sajawal	161,226	86,041	75,185	7,518	8/12
44.	26029 6	29.08.1 2	Nai Abadi	196,756	38,104	158,652	15,865	8/12
45.	26029 6	29.08.1 2	Rajoyia	394,976	110,870	284,106	28,411	8/12
46.	26029 6	29.08.1 2	Banda Said Khan	432,910	100,412	332,498	33,250	8/12
47.	26029 6	29.08.1 2	Maka Da Banda	464,858	86,923	377,935	37,793	8/12
48.	26029 6	29.08.1 2	Bandi Atai Khan	464,200	119,106	345,094	34,509	8/12
49.	33971 2	24.10.1 2	Mian De Seri	277,149	127,906	149,243	14,924	10/12
50.	33971 2	24.10.1 2	Malkan	72,040	2,320	69,720	6,972	10/12
51.	33971 2	24.10.1 2	Thoray Sherwan	95,292	42,857	52,435	5,243	10/12
52.	33971 2	24.10.1 2	Khanda Khoo	154,975	65,366	89,609	8,961	10/12
53.	33971 2	24.10.1 2	Bandi Nikhi Sydan	91,116	42,212	48,904	4,890	10/12
54.	33971 2	24.10.1 2	Shatri Sherwan	93,562	38,861	54,701	5,470	10/12
55.	33971 2	24.10.1 2	Kuthiala	292,210	112,067	180,143	18,014	10/12
56.	33971 2	24.10.1 2	Pando Thana	123,882	48,693	75,189	7,519	10/12
57.	33971 2	24.10.1 2	Khan Kalan Sherwan	170,625	78,099	92,526	9,253	10/12
58.	33971 2	24.10.1 2	Islamkot	78,231	46,375	31,856	3,186	10/12
59.	33971 1	24.10.1 2	Mian De Seeri	421,786	68,833	352,953	35,295	10/12
60.	32978 3	08.11.1 2	Dana	51,266	6,144	45,122	4,512	10/12
61.	33999 6	27.11.1 2	Chamba	100,000	22,760	77,240	7,724	11/12
62.	33999 6	27.11.1 2	Chammati	112,582	49,166	63,416	6,342	11/12
63.	33999 6	27.11.1 2	Jhangra	516,270	140,629	375,641	37,564	11/12
64.	33999 6	27.11.1 2	Banjgali	115,172	63,510	51,662	5,166	11/12
65.	33999	27.11.1	Havellian	357,175	75,877	281,298	28,130	11/12

	6	2						
66.	33999 6	27.11.1 2	Mahmda Tanaki	113,393	51,043	62,350	6,235	11/12
67.	33999 6	27.11.1 2	Lassan	577,362	143,355	434,007	43,401	11/12
68.	33999 6	27.11.1 2	Maira Gujrat	213,108	51,157	161,951	16,195	11/12
69.	33999 6	27.11.1 2	Banda sahib Kha	306,595	53,588	253,007	25,301	11/12
70.	33999 6	27.11.1 2	Thurmoshi a	261,758	46,947	214,811	21,481	11/12
71.	33999 6	27.11.1 2	Maira Gujrat	72,148	40,378	31,770	3,177	11/12
72.	33999 6	27.11.1 2	Banda Said Khan	125,000	88,884	36,116	3,612	11/12
73.	33999 6	27.11.1 2	Chamnaka	168,504	35,154	133,350	13,335	11/12
74.	33999 6	27.11.1 2	Rajoyia	216,000	118,312	97,688	9,769	11/12
75.	33999 6	27.11.1 2	Jhangra Khaska	715,000	167,730	547,270	54,727	11/12
76.	33999 6	27.11.1 2	Banda said Khan	165,000	39,206	125,794	12,579	11/12
77.	33999 6	27.11.1 2	Debran	266,000	35,199	230,801	23,080	11/12
78.	33999 6	27.11.1 2	Phalwali	320,000	80,067	239,933	23,993	11/12
79.	33999 6	27.11.1 2	Sareela	130,320	12,600	117,720	11,772	11/12
80.	33999 6	27.11.1 2	Havelian Nai Abadi	163,664	70,062	93,602	9,360	11/12
81.	33999 6	27.11.1 2	Maira Muzaffar	90,881	51,480	39,401	3,940	11/12
82.	34032 7	27.12.1 2	Dera Wand	92,295	35,100	57,195	5,719	12/12
83.	34032 7	27.12.1 2	Dera Wand	121,900	37,829	84,071	8,407	12/12
84.	34032 6	27.12.1 2	Thoray sherwan	81,764	43,260	38,504	3,850	12/12
85.	34032 6	27.12.1 2	Banda said Khan	204,153	47,901	156,252	15,625	12/12
86.	34032 6	27.12.1 2	Mangal	184,447	2,320	182,127	18,213	12/12
87.	34032 6	27.12.1 2	More kalan	89,359	49,301	40,058	4,006	12/12
88.	34032 6	27.12.1 2	Tarayana Milyar	49,054	2,320	46,734	4,673	12/12

89.	34032 6	27.12.1 2	Maira ban	104,575	25,056	79,519	7,952	12/12
90.	34032 6	27.12.1 2	Khan kali Sherwan	139,183	70,112	69,071	6,907	12/12
91.	34032 6	27.12.1 2	Gharmari	63,888	30,723	33,165	3,316	12/12
92.	34032 6	27.12.1 2	Chatri Sherwan	169,670	79,586	90,084	9,008	12/12
93.	34032 6	27.12.1 2	Islamkot	106,883	46,965	59,918	5,992	12/12
94.	34032 6	27.12.1 2	Maira Muzaffar	200,185	59,983	140,202	14,020	12/12
95.	34032 6	27.12.1 2	Dabran	240,758	35,199	205,559	20,556	12/12
96.	34073 1	22.02.1 3	Main De Seri	62,010	2,320	59,690	5,969	02/13
97.	34073 1	22.02.1 3	More kalan	122,142	93,836	28,306	2,831	02/13
98.	34073 1	22.02.1 3	Baldheri	160,779	19,983	140,796	14,080	02/13
99.	34073 1	22.02.1 3	Sajawal	171,485	74,488	96,997	9,700	02/13
100.	34073 1	22.02.1 3	Havelian Maira Gujrat	100,000	73,872	26,128	2,612	02/13
101.	34073 1	22.02.1 3	Chamba	100,000	22,909	77,091	7,709	02/13
102.	34073 1	22.02.1 3	Salhad	100,000	66,990	33,010	3,301	02/13
103.	34073 1	22.02.1 3	Sheikul Bandi	100,000	62,953	37,047	3,705	02/13
104.	34073 1	22.02.1 3	Jandaka	75,126	31,470	43,656	4,366	02/13
105.	34073 1	22.02.1 3	Jandaka	100,000	47,051	52,949	5,295	02/13
106.	34073 1	22.02.1 3	Banin Noora	66,430	15,111	51,319	5,132	02/13
107.	34110 6	28.02.1 3	Dheri Rakhala	144,652	70,856	73,796	7,380	02/13
108.	34107 9	29.03.1 3	Dana Khutwal	181,567	121,567	60,000	6,000	02/13
109.	34107 9	29.03.1 3	Banda Amlok	100,000	53,502	46,498	4,650	02/13
110.	34134 5	03.05.1 3	Sambal Dhara	300,000	135,319	164,681	16,468	04/13
111.	34134 5	03.05.1 3	Mian de seri	208,348	39,105	169,243	16,924	04/13

112.	34134 5	03.05.1 3	Banda sahib Khan	280,559	180,836	99,723	9,972	04/13
113.	34134 5	03.05.1 3	Jhangra Khashka	220,000	160,307	59,693	5,969	04/13
114.	34134 5	03.05.1 3	Havellain	131,126	79,769	51,357	5,136	04/13
115.	34134 5	03.05.1 3	Banda said Khan	107,096	49,691	57,405	5,740	04/13
116.	34134 5	03.05.1 3	Havelian Nai Abadi	197,084	51,956	145,128	14,513	04/13
117.	34134 5	03.05.1 3	Samwala	200,000	115,393	84,607	8,461	04/13
118.	34134 5	03.05.1 3	Chamba	125,211	20,628	104,583	10,458	04/13
119.	34134 5	03.05.1 3	Chamanak a	200,000	39,210	160,790	16,079	04/13
120.	34153 4	22.05.1 3	Narian Chona Kari	300,000	48,019	251,981	25,198	05/13
121.	34153 4	22.05.1 3	Dana Khatwal	200,000	136,308	63,692	6,369	05/13
122.	34153 4	22.05.1 3	Dera Wand	120,000	25,386	94,614	9,461	05/13
123.	34153 4	22.05.1 3		100,000	25,386	74,614	7,461	05/13
124.	34153 4	22.05.1 3	Dera Wand	87,410	36,875	50,535	5,053	05/13
125.	44317 9	22.06.1 3	Banda Phagwaria n	460,157	89,515	370,642	37,064	06/13
126.	44317 9	22.06.1 3	Banda Phagwaria n	1129,909	193,513	936,396	93,640	06/13
127.	44317 9	22.06.1 3	Banda Dikzak	187,633	49,390	138,243	13,824	06/13
128.	44317 9	22.06.1 3	Banada Dikzak	509,237	82,796	426,441	42,644	06/13
129.	44317 9	22.06.1 3	Banada Ghazan	738,413	177,631	560,782	56,078	06/13
130.	44317 9	22.06.1 3	Lamba Maira	355,017	52,166	302,851	30,285	06/13
131.	44317 9	22.06.1 3	Jhangi	599,004	147,277	451,727	45,173	06/13
132.	44317 9	22.06.1 3	Jhangi	204,370	423	203,947	20,395	06/13
133.	44317 9	22.06.1 3	Jhangi	252,233	86,365	165,868	16,587	06/13
135.	44317	22.06.1	Maira	529,536	17,799	511,737	51,174	06/13

	9	3	Mandroch					
136.	44317 9	22.06.1 3	Mir Pur	598,307	52,928	545,,379	54,538	06/13
137.	44317 9	22.06.1 3	Dhera Wand	951,714	188,914	762,800	76,280	06/13
	<b>Total</b>			<b>31,888,87 4</b>	<b>9,376,56 3</b>	<b>22,512,31 1</b>	<b>2,251,231</b>	



**ANNEX-F**

Voucher No.	Date	Item	Supply cost paid	Installation cost paid	Total	CSR 2012 & 2009	Diff	Qty	Amount Overpaid
<b>W.S.S Narian Choona Kari</b>									
43-P (F&F.bill)	24-6-13	GI 4	1,766.49	716.14	2,482.63	2,345.25 (2012)	137.38	75 Joints	10,303
50-P(4 <sup>th</sup> & Final)	24-6-13	GI Pipe 6	1587.92	803.96	2,391.88	1,765.83 (2009)	626.00	330 Joints	206,580
		GI 4	1071.86	611.57	1,683.43	1,197.05 (2009)	486.38	110 Joints	53,502
03% location factor on Item 1 & 2 above									7,802
10% Tender above was allowed on 97% & 20% premium (SH Rising main)									383,030
10% Tender above was allowed on 41% & 20% Premium (SH Distribution system)									40,959
10% Tender above was allowed on 20% premium (SH Repair of Storage Tank)									8,863
10% Tender above was allowed on 20% premium (SH Pumping Chamber)									2,663
<b>Sub total</b>									<b>713,702</b>
<b>W.S.S Bheri Bagla</b>									
9/1 (7 <sup>th</sup> & Final bill)	24-6-13	48.04% premium was allowed instead of 41% on GI Pipe light quality (48.04-41=7.04%)							<b>672,739</b>
<b>W.S.S Berote Khurd</b>									
8/1 (6 <sup>th</sup> & Final bill)	24-6-13	9.40% above was allowed on 41% premium on GI Pipe light quality (4,537,926-426,565)							<b>174,891</b>
<b>Total</b>									<b>1,561,332</b>

**ANNEX-G**

Detail of absent teachers of Dy District Officer Female

S.No	Name	Personal No	Amount Rs.
1.	Sajida Bibi	14088	98,840
2.	Rabia Bibi	201640	100,452
3.	Aisha Bibi	6576	18,183
4.	Rizwana Bibi	586884	68,778
5.	Shabeena Naheed	5294	20,690
6.	Samuia Bibi	581655	41,263
7.	Rizwana Bibi	586884	54,219
8.	Farheen Yusaf	207236	73,890
9.	Shahnaz Bibi	196132	15,046
10.	Nabeela Kousar	575960	11,303
11.	Asia Zaman	575630	11,303
12.	Naima Tahir	575970	22,486
13.	Naila Bibi	285118	14,626
14.	Shazia Fazal	575971	11,303
15.	Aminia Bibi	6536	33,250
16.	Fouzia Bibi	200444	13,856
<b>Total</b>			<b>609,488</b>

Detail of absent teachers of District Officer Female

S.No	Name of Teacher	School	Absent period	Amount
1	Riffat Shaheen TT	GMS Tajwal	25/09/2010 to 24/11/2011	183,521
2	Summia Razaq CT	GMS Tajwal	01/08/2011 to 30/06/2012	288,315
3	Bibi Shaheen CT	GMS Darwaza	22/04/2012 to 10/12/2012	98,356
<b>Total</b>				<b>570,192</b>

Detail of absent teachers of Dy District Officer Male

S.No	Name of Teacher	Name of School	Absent period	Amount
1.	Sharafat Waseem PST	GPS Sangrari	06/09/2010 to 15/11/2011	210,494
2.	Muhammad Tariq PST	GPS Rankot	10/03/2011 to 11/11/2011	179,094
3.	Mehtab Ahmed PST	GPS Dhaki Kahiter	07/06/2012 to 13/08/2012	36,562
4.	Muhammad Ilyas PST	GPS Bagnotar	05/09/2011 to 16/12/2012	66,374
5.	Khurshid Alam PST	Longal	08/04/2011 to 09/06/2011	38,546
6.	Fakhar Alam Chowkidar	GPS Rakhar Basala	04/06/2012 to 27/06/2012 and 01/08/2012 to 09/08/2012 and 16/08/2012 to 25/08/2012	16,919
<b>Total</b>				<b>547,989</b>
<b>Grand total</b>				<b>1,727,669</b>

## ANNEX-H

### Detail of revenue realized from Asphalt plant

S.No	Name of contractor/M/s	Month	Amount (Rs)	Remarks
1.	Maqsood ur Rehman	07/2012	50,000	Un-reconciled with DAO.
2.	Nawaz Khan & Bros	07/2012	27,500	-DO-
3.	Javed Khan & Co.	07/2012	50,000	-DO-
4.	Waheed ud Din & Co	08/2012	50,000	-DO-
5.	Muhammad Iqbal & Co	08/2012	60,000	-DO-
6.	Muhammad Iqbal & Co	09/2012	25,300	-DO-
7.	Abdul Rashid & Co	10/2012	50,000	-DO-
8.	Dynamic Constructor	11/2012	100,000	-DO-
9.	Waheed ud Din & Co	11/2012	50,000	-DO-
10.	Rustam Associate	12/2102	25,000	-DO-
11.	Faridoon Khan	05/2013	40,000	-DO-
12.	Faridoon Khan	05/2013	55,550	-DO-
13.	Yasen Shah	06/2013	100,000	-DO-
14.	Yasen Shah	06/2013	50,000	-DO-
15.	Yasen Shah	06/2013	50,200	-DO-
16.	Ali Zaman	06/2013	52,800	-DO-
17.	Ali Zaman	06/2013	52,920	-DO-
			<b>889,270</b>	

Amount of highest bid	5473435
Add Salaries paid	3215784
Less revenue realized from Asphalt plant	(889270)
	7,799,949