



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
BUNER**

**AUDIT YEAR 2013-14**

---

**AUDITOR GENERAL OF PAKISTAN**

---

## TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS .....	i
Preface .....	i
EXECUTIVE SUMMARY .....	iii
SUMMARY TABLES & CHARTS .....	vii
Table 1: Audit Work Statistics .....	vii
Table 2: Audit observations Classified by Categories .....	vii
Table 3: Outcome Statistics.....	viii
Table 4: Table of Irregularities pointed out .....	ix
CHAPTER 1.....	1
<b>1.1 District Government Buner .....</b>	<b>1</b>
1.1.1 Introduction .....	1
1.1.2 Brief comments on Budget and Expenditure (Variance Analysis) .....	1
1.1.3 Comments on the status of compliance with ZAC / PAC Directives ...	2
<b>1.2 AUDIT PARAS.....</b>	<b>3</b>
1.2.1 Non production of Record.....	3
1.2.2 Irregularity/ Non compliance .....	4
1.2.3 Internal Control Weaknesses.....	9
ANNEXURE.....	13

## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and disbursing officer
DG	Director General
EDO	Executive District Officer
GFR	General Financial Rules
LGO	Local Government Ordinance
MFDAC	Memorandum for DAC
PAO	Principal Accounting officer
PAC	Public Accounts Committee
PHE	Public Health Engineering
POL	Petroleum Oil and lubricant
RDA	Regional Directorate of Audit
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, Buner for the financial years 2011-12 and 2012-13. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant 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 Audit District Governments, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carries out the audit of four District Governments namely Mardan, Swabi, Malakand and Buner. This Regional Directorate has a human resource of 12 officers and staff, a total of 3636 man days. The annual budget amounting to Rs11.574 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, Buner 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 eight groups of offices i.e. Finance & Planning, Revenue, Works & Services, Public Health Engineering, 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 Nazim/Administrator in the form of budgetary grants.

Administratively, District Buner is subdivided into four tehsils namely, Daggar, Sawari, Mandanr and Totalai. District Administration comprises of Zilla Nazim/District Administrator and District Coordination Officer.

### **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 allocation of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

**a. 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 38% to 60%.

**b. Expenditure audited**

Out of total expenditure of the District Government, Buner for financial year 2012-13, auditable expenditure under the jurisdiction of RDA was Rs2,378.845 million covering one PAO and 41 formations. Out of this, RDA audited an expenditure of Rs423.030 million which, in terms of percentage, was 17.782 % of auditable expenditure. 05 formations were planned in audit plan and 100% achievement against the planned activities was made.

**c. Receipts audited**

The receipts of District Buner for the financial year 2012-13, were Rs102.237 million. Out of this, RDA Mardan audited receipts of Rs9.837 million which, in terms of percentage, was 9.621% of auditable receipts.

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

Recovery of Rs6.301 million was pointed out during the audit. However no recovery was affected till the finalization of this report. Out of the total recoveries pointed out, Rs3.253 million was not in the notice of the executive before audit.

**e. 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 the identification of high risk areas for substantive testing in the field.

**f. 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.

**g. Key audit findings of the report**

- i. Non production was noted in one case amounting to Rs6.961 million.<sup>1</sup>
- ii. Irregularities and noncompliance of rules were noted in five cases amounting to Rs57.531 million.<sup>2</sup>
- iii. Internal control weaknesses were noted in four cases amounting to Rs9.501 million.<sup>3</sup>

---

<sup>1</sup> 1.2.1.1

<sup>2</sup> 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5

<sup>3</sup> 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4

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

### **Recommendations**

- i. Disciplinary actions 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 overpayments.
- iii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, accounting, operational and administrative controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Departments should ensure proper maintenance of accounts books.
- v. Decisions taken in DAC meetings need to be implemented.



## SUMMARY TABLES & CHARTS

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

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	2,481.082
2	Total formations in audit jurisdiction	41	2,481.082
3	Total Entities (PAO) Audited	01	432.867
4	Total formations Audited	05	432.867
5	Audit & Inspection Reports	05	432.867
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

\*Included receipt of Rs102.237 million.

#Included receipt of Rs9.837 million.

**Table 2: Audit observations Classified by Categories** **(Rs in million)**

S.No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	12.611
3	Weak Internal controls relating to financial management	44.777
4	Others	16.605
<b>Total</b>		<b>73.993</b>

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

<b>S#</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current year</b>	<b>Total last year</b>
1	Outlays Audited	0.882	-	9.837	423.030	432.867	882.992
2	Amount Placed under Audit Observations /Irregularities of Audit	-	3.2	3.995	66.798	73.993	109.998
3	Recoveries Pointed Out at the instance of Audit	-	-	-	6.301	6.301	49.429
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	1.185	1.185	33.369
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	1.872

**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	42.585
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.	9.501
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	6.301
6	Non-production of record	6.961
7	Others, including cases of accidents, negligence etc.	8.645
<b>Total</b>		<b>73.993</b>

---

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

## **CHAPTER 1**

### **1.1 District Government Buner**

#### **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)

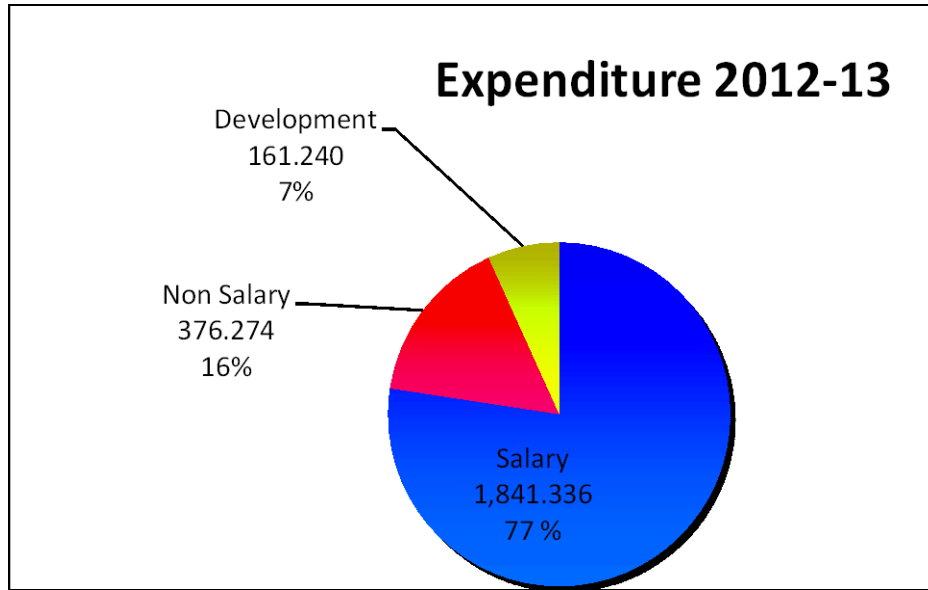
Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and he is responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions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

#### **1.1.2 Brief comments on Budget and Expenditure (Variance Analysis)**

(Rs in million)

<b>2012-13</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Saving/Excess</b>	<b>%age Excess/Saving</b>
Salary	1,843.22	1,841.336	1.867	0.101
Non-salary	377.524	376.274	1.250	0.331
Developmental	211.343	161.240	50.103	23.706
<b>Total</b>	<b>2,432.087</b>	<b>2,378.845</b>	<b>53.242</b>	<b>24.138</b>

A budget of Rs2432.087 million was allocated, against which an expenditure of Rs2378.85 million was incurred by the District Government, Buner with a saving of Rs53.242 million during 2012-13.



Detail is given at Annex-B

### 1.1.3 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. Details of PAC/ZAC meetings are given below:

S #	Audit Year	PAC/ZAC meeting convened /Not convened
1	2002-03	ZAC 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 -Rs6.961 million**

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 Water management Buner did not produce supporting invoices for payment of Rs. 6,961,202 to various water user associations for construction of water courses during 2011-12. Detail as per Annex- C.

Audit observed that non production of record occurred due to weak internal control, which resulted in non compliance of Government ordinance.

When reported in May 2013, Management stated that detail reply would be furnished after scrutiny of relevant record. No reply was furnished till finalization of this Report.

DAC in its meeting held on 19-06-2013, directed that verification should be made as the department neither produced relevant authentic record nor verbally gave satisfactory reply. No progress was intimated till finalization of this Report.

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

AP 118(2011-12)

## 1.2.2 Irregularities/ Non compliance

### 1.2.2.1 Non maintenance of cash book – Rs42.515 million

According to Para 77 of CTR Vol-I, a cash book in the form of TR-04 should be maintained for money received on behalf of the Government. All monetary transactions should be entered in cash book duly attested by head of the office.

District Officer Revenue and Estate Buner during the years 2010 to 2013 received Rs.42,515,676 for relief compensation, land acquisition and incurred expenditure of Rs. 34,515,676. But cash book was not maintained, as detailed below. (Amount in Rs)

S No	Head	Cheque # & Date	Amount received	Expenditure	Balance
1	Compensation	61989806 dated 18-6-2010	18,500,000	10,500,000	8,000,000
2	Land acquisition	0469625/ 8-7-011, 0460672/ 22-6-12 and 066148/ 14-3-13	24,015,676	24,015,676	0
<b>Total</b>			<b>42,515,676</b>	<b>34,515,676</b>	<b>8,000,000</b>

Audit observed that non maintenance of cash book occurred due to weak financial control, which resulted in misappropriation of Government money.

When reported in July 2013, Management stated that proper cash book would be maintained and would be produced. Reply was not convincing as Cash Book was neither maintained nor shown to DAC.

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

Audit recommends proper maintenance of cash book under intimation to audit.

AP 21(2012-13)

**1.2.2.2 Non reflection of sports fund in the Budget book–Rs5.649 million**

According to Para 51(5) of Government of Kyhyber Pakhtunkhwa budget rules 2003, unspent balance shall be added to the fresh allocation.

Executive District Officer Finance and Planning Buner during the year 2011-12 allocated Rs 5.649 million for sports activities. The amount was neither released to the quarter concerned in the relevant financial year nor added/reflected as a fresh allocation in the budget book of the next financial year i.e., 2012-13.

Audit observed that non reflection of funds occurred due to weak financial control, which resulted in violation of Government rules.

When reported in July 2013, Management did not respond to Audit observation.

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

Audit recommends taking corrective action.

AP 33 (2012-13)

**1.2.2.3 Less reflection of district receipts in the Budget book–Rs3.995 million**

According to Part-IV Rule-18 of Budget Rule 2003, EDO Finance and Planning shall incorporate receipts in the budget book prior to submission to the council.

Executive District Officer Finance and Planning Buner incorporated less receipts of the district for the year 2011-12 in the budget book of 2012-13, as detailed below:



DAO figure	Budget Book figure (Rs)	Difference (Rs)
13,443,868	9,448,564	3,995,304

Audit observed that less reflection of receipts occurred due to weak financial controls, which resulted in violation of Government rules.

When reported in July 2012, Management stated that figures shown in the budget book were collected from DDOs statements. The reply was not correct as the receipts belonged to previous financial year which were required to be correctly reported in the budget book.

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

Audit recommends incorporation of proper receipts in the district budget.

AP 29(2012-13)

#### **1.2.2.4 Lapse of budget due to unknown reason -Rs3.922 million**

According to Para 59 of GFR vol-I a sanction for any fresh charge, which has not been acted upon for a year must be held to have lapsed and according to Para 95 of GFR Vol-I all anticipated savings should be surrendered immediately they are foreseen but not later than 31st March of each year in any case, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time. However, savings accruing from funds provided after 31st March shall be surrendered to Government immediately they are foreseen but not later than 30<sup>th</sup> June of each year. No savings should be held in reserve for possible future excesses.

Executive District Officer Health Buner during the year 2012-13 neither utilized nor surrendered the budget of Rs 3,922,528 allocated for medicines and hot & cold and was lapsed. Detail as per Annex-D.

Audit observed that lapse of budget occurred due to weak financial controls, which resulted in violation of Government rules.

When reported in August 2013, Management admitted the irregularity.

Request for convening of DAC meeting was made on 20-08-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends clarification and fixing of responsibility on the person(s) at fault.

AP 40(2012-13)

**1.2.2.5 Loss to Government due to wasteful expenditure on account of consultancy charges -Rs1.450 million**

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

Executive Engineer PHE Buner during the year 2011-12 paid Rs1,450,000 on account of consultancy charges to M/S Gulf consulting associates Peshawar for conducting of Topographic survey in the area of District Buner, while the schemes were not executed and the expenditure was held wasteful, as detailed below:

S No	Name of scheme	Voucher No	Date	Amount(Rs)
1	Sanitation scheme Rega	2-B	9-12-2010	450,000
2	Sanitation scheme Elai & Jowar	3-B	9-12-2010	450,000
3	Sanitation scheme Totalai dagai	4-B	9-12-2010	550,000
<b>Total</b>				<b>1,450,000</b>

Audit observed that wasteful expenditure occurred due to weak financial controls, which resulted in loss to Government.

When reported in August 2012, Management stated that payment was made as per agreement. The reply was not correct as the schemes were not executed.

Request for convening of DAC meeting was made on 24-08-2012. DAC meeting was not convened till finalization of this Report.

Audit recommends conducting of inquiry in the matter at the higher level.

AP 01(2011-12)(A/C-I)

### **1.2.3 Internal Control Weaknesses**

#### **1.2.3.1 Overpayment on account of Conveyance Allowance – Rs4.039 million**

According to Finance department letter No. FD/PRC/1-2/77 dated 16.05.1979 all Government servants not residing within their work premises, shall be allowed conveyance allowance.

District Health Officer Buner overpaid Rs4,039,463 on account of conveyance allowance to various employees residing in Government accommodations within premises of the hospital. Detailed as per Annex-E

Audit observed that overpayment occurred due to weak financial controls, which resulted in loss to Government.

When reported in August 2013, Management did not respond to Audit observation.

Request for convening of DAC meeting was made on 20-08-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of the amount and fixing responsibility on the person(s) at fault.

AP 38(2012-13)

#### **1.2.3.2 Loss to Government due to re-tender of work –Rs3.199million**

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

Executive Engineer C&W Buner during the year 2011-12 re-tendered 4 No of schemes and Government was put to a loss of Rs3,199,240 due to awarding contracts on higher rates after rejecting the lowest rates of first tender. Detailed as per Annex-F

Audit observed that loss occurred due to weak financial controls, which resulted in loss to Government.

When reported in November 2012, Management stated that the contractors offered more than 10 % below rates and accordingly 2% earnest money was forfeited. The reply was not correct as the earnest money was not forfeited.

Request for the convening of the DAC meeting was made on 16-11-2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation in the matter and fixing responsibility on the person(s) at fault.

AP 21 (2011-12) (A/C-I)

### **1.2.3.3 Overpayment on account of Conveyance Allowance Rs -1.185 million**

According to Finance Department letter No FB/PRC/1-2/77 dated 16.05.1979 Conveyance allowance is not allowed during vacation/leave.

Deputy District Officer (M) Elementary and Secondary Education Buner during the financial year 2011-12 did not deduct conveyance allowance of Rs 1,185,883 from primary schools teachers during period of vacation/leave, as per detail below:

S. No	Name	Designation	Amount (Rs)	Remarks
1	Abid Ullah	PST	1700/30x45 = 2,550	On leave
2	Barakat Shah	PST	1700/30x50 = 2,833	--do--
3	Fazal Karim	PST	1700/30x47 = 2,663	--do--
4	Said Ul Haq	PST	1700/30x44 = 2,493	--do--

5	Khawas Khan	PST	1700/30x47 = 2,663	--do--
6	Bakht Zada	PST	1700/30x46 = 2,607	--do--
7	All Male primary teachers of district Buner		1,170,073	Spring and winter vacations
<b>Total</b>			<b>1,185,883</b>	

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to Government.

When reported in May 2013, Management did not respond to audit observation.

DAC in its meeting held on 19-6-2013 directed that recovery should be made. No progress was intimated till finalization of this Report.

Audit recommends recovery of the over paid amount of conveyance allowance.

AP 142(2011-12)

#### **1.2.3.4 Overpayment on account of unauthorized consumption of POL –Rs1.077 million**

According to Commissioner Malakand letter No. 2401/2/51/AO dated 27-3-2013 para 2 Additional Assistant Commissioner is not authorized to use official vehicle at all.

Deputy Commissioner and District Officer Revenue & Estate Buner during the year 2012-13 overpaid Rs 890,246 and Rs 187,210 respectively on account of POL consumed by Additional Assistant Commissioners to which they were not entitled. Detail as per Annex-G.

Audit observed that overpayment was occurred due to weak financial controls, which resulted in loss to Government.

When reported in July 2013, Management stated that recovery would be made. No progress was intimated till finalization of this report.

Request for the convening of the DAC meeting was made on 18-7-2013 and 23-7-2013. DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of the amount of the unauthorizedly consumed POL.

AP 2 & 20 (2012-13)

**ANNEXURE**

**Annex-A**

**Detail MFDAC Paras**

**(Rs in million)**

<b>S No</b>	<b>AP No</b>	<b>Department</b>	<b>Gist of Para</b>	<b>Amount (Rs)</b>	<b>Nature of Observation</b>
1.	01	D C	Overpayment on account of pay and allowances paid beyond charge relinquishment	0.314	Overpayment
2.	3	-do-	Loss due to non deduction of HRA	0.178	Overpayment
3.	4	-do-	Loss to Government due to missing of vehicle	-	Violation of rules
4.	5	-do-	Unauthorized release of fund to ineligible sectors	1.00	Violation of rules
5.	8	-do-	Unauthentic payment to PESCO	2.062	Violation of rules
6.	9	-do-	Where about on account of electricity	0.611	Violation of rules
7.	10	-do-	Irregular expenditure on repair of vehicle	0.659	Violation of rules
8.	11	-do-	Irregular expenditure on purchase of others	0.317	Violation of rules
9.	12	-do-	Irregular expenditure on repair of machinery and furniture	0.160	Violation of rules
10	13	-do-	Unauthentic payment of flood damages compensation without acquiescence	0.070	Violation of rules
11	15	DO R &E	Overpayment on Accounts of HRA	0.719	Overpayment
12	16	-do-	Over payment on account of convene allowance	0.710	Overpayment
13	17	-do-	Overpayment in the purchase of Hot & cold	0.053	Misappropriation
14	18	-do-	Misappropriation as account of sale of domicile from fee	0.340	Overpayment
15	19	-do-	Missing of various office furniture		Violation of rules
16	22	-do-	Unauthorized collection of mutation fee and 2% TMA fee on land acquisition	0.496	Violation of rules
17	23	-do-	Overpayment of 15 % compulsory acquisition charges	0.139	Overpayment
18	24	-do-	Unauthorized reunion of cash	0.268	Violation of rules



			balance in designated account		
19	25	-do-	Loss due to award of state land on low rates	0.551	Loss
20	26	-do-	Excess drawl of pay & allowance for the post the sanctioned posts	0.848	Overpayment
21	30	DO finance	Non reconciliation of District receipts	9.448	Violation of rules
22	31	-do-	Non reflection of closing balance of District ADP& CCB as opening balance in the budget book	14.884	Violation of rules
23	34	-do-	Un authorized release for AOM &R roads in excess of fund available	0.354	Violation of rules
24	35	-do-	Un authorized release form AOM&R building	2.728	Violation of rules
25	37	-do-	Non maintenance of record of assets and liabilities	0.00	Violation of rules
26	39	EDO(H)	Overpayment of HRA	0.392	Violation of rules
27	41	-do-	Overpayment in pay & allowances	0.669	Overpayment
28	42	-do-	Non forfeiture of earnest money and blacklisting of firms due to non supply of medicines		Overpayment
29	43	-do-	Wasteful expenditure on account of cotton wool, cotton bandages and disposibale syringes	1.00	Overpayment
30	44	-do-	Recovery of irregular & unauthorized payment of rent of store	0.168	Violation of rules
31	45	-do	Non recovery imposition of penalty due to non supply and late supply of medicines	0.921	Overpayment
32	46	-do	Unauthentic payment of salary on account of nutrition assistant	0.476	Violation of rules
33	47	-do	Misappropriation on account repair of cold chain items	0.199	Violation of rules
34	48	-do-	Misappropriation on account freight charges	0.081	Misappropriation
35	49	-do-	Unauthorized payment on account of repair of vehicle	0.296	Violation of rules
36	50	-do-	Overpayment made in BCG campaign	0.064	Overpayment
37	51	-do-	Overpayment in daily allowance	0.158	Overpayment

			under BCG campaign		
38	52	-do-	Overpayment in pay and allowances	0.166	Overpayment
39	53	-do-	Misappropriation of OPD receipts	0.779	Misappropriation
40	54	-do-	Unauthorized payment of Doctor share	0.138	Overpayment
41	55	-do-	Payment of salaries during absent period	1.00	Overpayment
42	56	-do-	Recovery of unauthorized incentive allowance	0.392	Overpayment
43	57	-do-	Fraudulent drawl on account of medicines	9.855	Violation of rules
44	58	-do-	Missing furniture and other items	0.00	Violation of rules
45	59	-do-	Purchase of medicines below specification	0.704	Violation of rules
46	60	-do-	Misappropriation of printing charges	0.185	Misappropriation
47	61	-do-	Misappropriation of medicines	0.172	
48	62	-do-	Irregular expenditure without sanction	0.166	Violation of rules
49	63	-do-	Misappropriation on account repair of machinery	0.234	Misappropriation
50	64	MS DHQ	Purchase of suspected medicines	0.675	Violation of rules
51	65	-do-	Loss due to non deduction income tax stamp duty and Sales tax	0.158	Loss
52	66	-do-	Non recovery conveyance and HRA	0.181	Overpayment
53	68	-do-	Non imposition of penalty due to non supply of and late supply of medicines	0.320	Overpayment
54	69	-do-	Misappropriation of OPD receipts	0.386	Misappropriation
55	70	-do-	Unauthorized payment of Doctor share	0.672	Overpayment
56	71	-do-	Unjustified drawl on account of medicines	0.783	Violation of rules
57	72	-do-	Misappropriation of medicines	0.833	Misappropriation
58	73	-do-	Non recovery of car parking fee and canteen rent	0.330	Overpayment
59	74	-do-	Misappropriation of Govt receipts	0.330	Misappropriation
60	75	-do-	Non deposit of ambulance receipt	0.160	Overpayment

61	76	-do-	Recovery of NPA	0.097	Overpayment
62	78	-do-	Misappropriation of printing charges	0.069	Misappropriation
63	79	-do-	Irregular purchase of medicines	0.376	Violation of rules
64	80	-do-	Misappropriation of disposable syringe	0.043	Misappropriation
65	81	-do-	Misappropriation on account electricity	0.177	Misappropriation
66	82	-do-	Misappropriation on account ECG receipts	0.191	Misappropriation
<b>Total</b>				<b>60.905</b>	

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

S. No	Description	Expenditure			
		Salary (Rs)	Non salary (Rs)	Total (Rs)	Percentage
1	District Coordination Officer	36.069	20.713	56.782	2.386%
2	Executive District Officer Finance & Planning	8.783	4.333	13.116	0.551%
3	Executive District Officer Revenue	38.914	22.188	61.102	2.568%
4	Executive District Officer Works & Services	91.084	67.347	158.431	6.659%
5	Executive District Officer Education	1426.593	138.440	1565.033	65.789%
6	Executive District Officer Health	170.797	89.186	259.983	10.928%
7	Social Welfare/Community Development	16.805	8.291	25.096	1.054%
8	Executive District Officer Agriculture	52.291	25.774	78.065	3.281%
	<b>Total Current Expenditure</b>	1,841.336	3,76.274	2,217.61	
	Percentage	77.404	15.817		<b>93.222%</b>
	<b>Total Developmental Expenditure</b>			<b>161.240</b>	<b>6.778%</b>
	<b>Grant Total</b>			<b>2,378.845</b>	<b>100%</b>

**Detail of Non production of record****Annex-C  
(Amount in Rupees)**

<b>S. No</b>	<b>Name of scheme</b>	<b>Total cost of scheme (Rs)</b>
1.	c/c, w/c M ayub khan	1,192,802
2.	21000/L	316303
3.	c/c sabir shah	499,386
4.	c/c. w/c said hassan shah	452,483
5.	t/w, w/c Naeem Khan	380,123
6.	LIS amir nawab khan	818,641
7.	D/W, W/C shah Mohmeed Farooq	166,302
8.	T/W W/C sultani room	361,642
9.	T/W W/C Tariq khan	398,847
10.	T/W W/C Muqarrab khan	171,251
11.	T/W W/C jehanzib	195,156
12.	T/W W/C shaiber	408,886
13.	T/W W/C Namdar Khan	318,353
14.	T/W W/C Said Arab Khan	459,249
15.	T/W W/C Umar Zada	349,616
16.	T/W W/C Aziz Ur Rehman	136,073
17.	T/W W/C Mehmood shah	336,089
<b>Total</b>		<b>6,961,202</b>

**Detail of Lapse of Budget****(Amount in Rupees)**

<b>S No</b>	<b>Head</b>	<b>Amount (Rs)</b>
1	Admn	136,500
2	DATC	36,750
3	Other Hospitals	437,500
4	RHC	437,500
5	BHU	525,000
6	BHU (Medicines)	2,097,278
6	CDs	168000
7	Malaria	5,250
8	EPI	78,750
<b>Total</b>		<b>3,922,528</b>

## Detail of overpayment of conveyance allowance

(Amount in Rupees)

S. No	Name	Designation	Duty Place	CA/ Month	Period	Total Amount
1	Dr. Taj Muhammad	D/Surgen	RHC Jowar	5000	24	120,000
2	Muhammad Yar	Chowkidar	RHC Jowar	1700	24	40,800
3	Shah Khalid	JCT	CD Anghapur	1840	24	44,160
4	Dr. Sardeef	MO	BHU Elai	5000	24	120,000
5	Shaukat	MT	BHU Elai	1840	24	44,160
6	Haseena Begum	LHV	BHU Elai	1840	24	44,160
7	Azim	Chowkidar	BHU Elai	1700	24	40,800
8	Shah Room Khan	MT	BHU Gokand	1840	24	44,160
9	Shabana	LHV	BHU Gokand	1840	24	44,160
10	Amir Abdullah	Chowkidar	BHU Gokand	1700	24	40,800
11	Muhammad Sadiq	Chowkidar	CH Chamla	1700	24	40,800
12	Rashid Khan	Sweeper	CH Chamla	1700	24	40,800
13	Siraj Ul Haq	Mali	CH Chamla	1700	24	40,800
14	Dr. Shah Zaman	MO	CH Chamla	5000	24	120,000
15	Mir Akbar	Dispenser	CD Amazo	1840	24	44,160
16	Habib Ullah	W/O	CH Chamla	1700	24	40,800
17	Abdul Ghafoor	MO	CH Totalai	5000	24	120,000
18	Busmina	LHV	BHU China	1840	24	44,160
19	Dr. Ghufranullah	MO	BHU Elai	5000	12	60,000
20	Dr. Shafiq	MO	BHU Bagh	5000	12	60,000
21	Sardar Ali	Chowkidar	BHU Nanser	891	24	21,384
22	Alif Khan	Chowkidar	BHU Malka	1700	24	40,800
23	Noreen Said	LHV	BHU Dangao	1840	24	44,160
24	Hilal Un Nia	LHV	BHU Batara	1840	24	44,160
25	Fida Hussain	Chowkidar	BHU Kulya	1700	24	40,800
26	Yousaf Haroon	Chowkidar	BHU Bagh	1700	24	40,800
27	Naseem Bibi	LHV	BHU Bagh	1840	24	44,160
28	Shamim Bano	LHV	BHU Nanser	1840	24	44,160
29	Muhammad Anwar	MT	BHU Charorai	1840	24	44,160
30	Muhammad Yousaf	Chowkidar	BHU Nawakali	1700	24	40,800
31	Badar Gul	Chowkidar	BHU Torwarsak	1700	24	40,800
32	Shershah	Chowkidar	BHU Dokada	1700	24	40,800
33	Sadeeqa	LHV	BHU Bangari	1840	24	44,160
34	Naheed	LHV	BHU Koria	1840	24	44,160
35	Ahmad Said	MT	BHU China	2720	24	65,280
36	Zeenat	LHV	BHU Pachakalay	1840	24	44,160
37	Shagufta Begum	LHV	BHU Kawga	1840	24	44,160
38	Sher Zada	MT	BHU Nawaykaly	2720	24	65,280
39	Muhamad Rahman	MT	BHU Pandir	2720	24	65,280
40	Gul Zada	MT	BHU Langao	1840	24	44,160
41	Gul Habib	Chowkidar	BHU Pandir	1700	24	40,800
42	Perveen Shaheen	LHV	BHU Charorai	1840	24	44,160
43	Misbah Ullah	MT	BHU Kawga	1840	24	65,280
44	Amar Chand	MT	BHU Bagh	1840	24	44,160
45	Shaibar Khan	Chowkidar	BHU Langao	1700	24	40,800
46	Siraj Khan	MT	BHU Torwarsak	2720	24	65,280
47	Noor Ahmad Shah	Chowkidar	BHU Kaoga	1700	24	40,800

48	Bahramand	MT	BHU Korya	1840	24	44,160
49	Sagheer	Chowkidar	BHU Batara	1700	24	40,800
50	Pardeep Kumar	MT	BHU Malka	1840	24	44,160
51	Khair Muhammad	Disp	CD Budal	1840	24	44,160
52	Khydar Zaman	Disp	CD Chinglai	2720	24	65,280
53	Luqman Shah	Disp	CD Dherai	1840	24	44,160
54	Aziz Ur Rahman	Disp	CO Ghazikot	1840	24	44,160
55	Muhammad Wahab	Disp	CD Amnawar	1840	24	44,160
56	Jameela Begum	LHV	RHC Nagrai	1840	24	44,160
57	Dr.Sultani Mulk	SMO	RHC Dwanababa	5000	24	120,000
58	Anwar Ali	MT	RHC Nagrai	1840	24	44,160
59	Dr.Abdul Aziz	MO	RHC Nagrai	5000	24	120,000
60	Amir Ullah	Chowkidar	RHC Dwanababa	1700	24	40,800
61	Habib Ullah	Chowkidar	RHC Sarqala	1700	24	40,800
62	Shagufta	LHV	RHC Sarqala	1840	24	44,160
63	Sher Rasool	MT	RHC Nagrai	1840	24	44,160
64	Nadeema Said	LHV	RHC Jowar	1840	24	44,160
65	Jehanzeb	Chowkidar	RHC Nagrai	1700	24	40,800
66	Dr. Sher Bahadar	MO	THQ Pacha	5000	24	120,000
67	Akbar Hussain	MO	THQ Pacha	5000	24	120,000
68	Janam Raj	Disp	THQ Pacha	5000	24	120,000
69	Mobaras	OTA	THQ Pacha	1700	24	40,800
70	Bakht Sherawan	W/O	THQ Pacha	1700	24	40,800
71	Gul Qamar	L.A	THQ Pacha	1700	24	40,800
72	Bacha Zada	W/O	THQ Pacha	1700	24	40,800
73	Razia	Dai	THQ Pacha	1700	24	40,800
74	Fazal Rabi	Chowkidar	THQ Pacha	1700	24	40,800
75	Sher Gul	Sweeper	THQ Pacha	1700	24	40,800
<b>Total</b>						<b>4,039,463</b>



**Annex-F****Detail of Loss due to re-tender of Work****(Amount in Rupees)**

<b>S No</b>	<b>Name of work</b>	<b>Lowest rate offered in 1<sup>st</sup> tender</b>	<b>Work awarded on</b>	<b>Diff</b>	<b>Approved cost</b>	<b>Loss</b>
1	Impt: & BT khananodheri road	19% below	9.99% below	9.01%	15,000,000	1,351,500
2	Ext & B/T of Ghurghushtoo road	23% below	15% Below	8%	15,000,000	1,200,000
3	Prov:of B/F in GPS Durmai B/Wall	30% below	19.80% below	10.20 %	1,061,000	108,222
4	Prov: of B/F in GPS kass Koorona B/Wall	31% below	19.85% Above	50.85%	1,061,000	539,518
<b>Total</b>						<b>3,199,240</b>

Annex-G

Detail of recovery on account of unauthorized Consumption of POL

(Amount in Rupees)

S.No	Name of Office	Name	Amount
1	DOR	Pir Mohammad Khan	57,750
2	-Do-	Abdul latif Khan	34,598
3	-Do-	Qasir Khan	58,846
4	-Do-	Samiullah Khan	36,016
<b>Total</b>			<b>187,210</b>

S.No	Name of Office	Name	Amount
1	DC	Pir Mohammad Khan	172,336
2	-Do-	Abdul latif Khan	132,411
3	-Do-	Qasir Khan	294,265
4	-Do-	Samiullah Khan	151,298
5	-Do-	Mohammad Yousaf	139,936
<b>Total</b>			<b>890,246</b>