



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
DIR UPPER**

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AOM&R	Annual Ordinary Maintenance and Repair
AP	Advance Para
ADP	Annual Development Programme
BHU	Basic Health Unit
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDAC	District Development Advisory Committee
DDC	District Development Committee
DDO	Deputy District Officer
DHO	District Health Officer
DHQ	District Headquarter
DOR&E	District Officer Revenue & Estate
DSM	District Support Manager
DTL	Drug Testing Laboratory
EDO	Executive District Officer
GFR	General Financial Rules
HRA	House Rent Allowance
MCC	Medicine Coordination Cell
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
M&R	Maintenance & Repair
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PCC	Plain Concrete Cement
PHE	Public Health Engineering
PPHI	People's Primary Healthcare Initiative
RDA	Regional District Audit
WSS	Water Supply Scheme
XEN	Executive Engineer

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 Dir Upper for the financial year 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 District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Swat, on behalf of the Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of five District Governments namely Swat, Chitral, Dir Upper, Dir Lower and Shangla. This Regional Directorate has a human resource of 10 officers and staff, a total of 3030 mandays. The annual budget amounting to Rs12.550 million was allocated to this office during financial year 2012-13. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) and performance audit of programmes/projects.

District Government, Dir Upper 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 Dir Upper is subdivided into two tehsils namely, Dir and Wari. 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 allocation 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 ranging from 40% to 50%.

c. Expenditure audited

Total expenditure of the District Government, Dir Upper for the financial year 2012-13 was Rs2,165.821 million covering one PAO and 64 formations. Out of this, Regional Directorate Audit (RDA) Swat audited an expenditure of Rs758.037 million which, in terms of percentage, was 35% of auditable expenditure. Six (06) formations were planned in Audit Plan and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Dir Upper for the financial year 2012-13 were Rs3.558 million. Out of this, RDA Swat audited receipt of Rs1.245 million which, in terms of percentage, was 30% of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs56.832 million was reported during the audit. However, no recovery was affected till the finalization of this report. The total recoveries pointed out of Rs56.832 million were 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.

h. Key audit findings of the report

- i. There was one case of non production of record amounting to Rs21.883 million.¹
- ii. Irregularities and non compliance of rules were noted in seventeen (17) cases amounting to Rs212.549 million.²
- iii. Internal control weaknesses were noted in seven (07) cases –Rs18.028 million.³

¹ 1.2.1 .1

² 1.2.2.1 to 1.2.2.17

³ 1.2.3.1 to 1.2.3.7

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

Recommendations

- i. Disciplinary action needs 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. All sectors of District Government need to strengthen internal controls to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts needs to be ensured.
- v. Unspent balances/lapsed deposits need to be deposited into treasury.

SUMMARY OF TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	*2,169.379
2	Total formations in audit jurisdiction	64	2,169.379
3	Total Entities (PAO) Audited	01	#759.552
4	Total formations Audited	06	759.552
5	Audit & Inspection Reports	06	759.552
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

*Included receipt of Rs3.558 million.

#Included receipt of Rs1.245 million.

Table 2: Audit Observations classified by Categories

(Rs in million)

S. No	Description	Amount
1	Unsound assets management	27.351
2	Weak financial management	185.198
3	Weak Internal controls relating to financial management	18.028
4	Others	21.883
	Total	252.460

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1	Outlays Audited	1.607	44.300	1.245	712.400	759.552	
2	Amount Placed under Audit Observations /Irregularities of Audit	1.607	41.283	1.238	208.332	252.460	
3	Recoveries Reported at the instance of Audit	-	16.978		39.854	56.832	
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	

Table 4: Irregularities reported**(Rs in million)**

S. No	Description	Amount
1	Violation of Rules and regulations, principles of propriety and probity in public operations.	162.415
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS, 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 weakness of internal control systems	11.330
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public monies	56.832
6	Non –production of record.	21.883
7	Others, including cases of accidents, negligence etc.	-
Total		252.460

The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

CHAPTER 1

1.1 District Government Dir Upper

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). 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 manage 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)

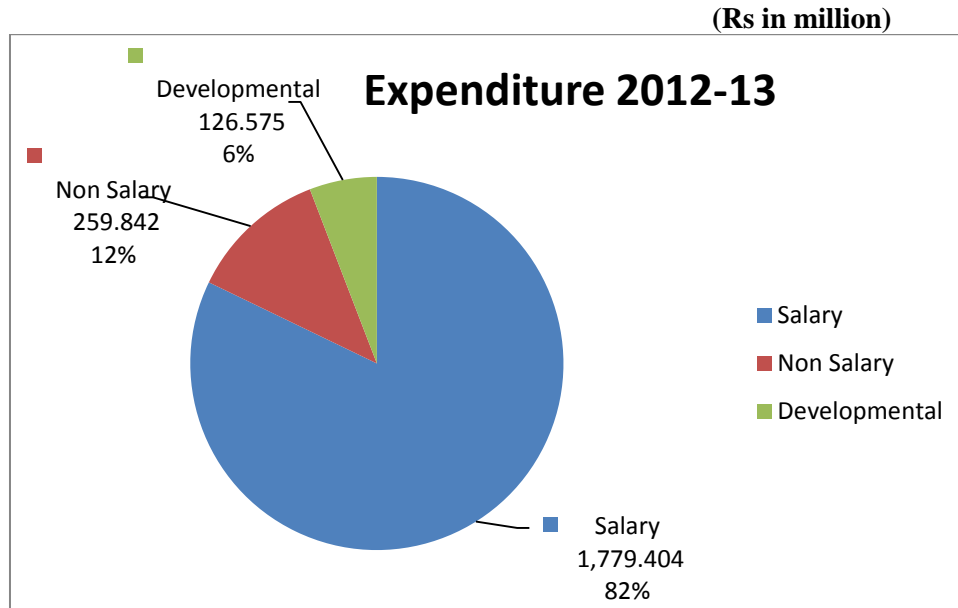
Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and he is responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions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

2011-12	Budget	Expenditure	Saving/Excess	%age Excess/Saving
Salary	1,759.750	1,779.406	19.653	1.116
Non-salary	410.767	259.841	-150.926	36.742
Development	193.898	126.574	-67.324	34.721
Total	2,364.415	2,165.821	198.594	8.399

A budget of Rs2,364.415 million was allocated, against which an expenditure of Rs2,165.821 million was incurred by the District Government, Dir Upper with a saving of Rs198.594 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. Detail of PAC/ZAC meetings is given below:

S. No	Audit Year	PAC/ZAC meeting convened /Not convened
1	2002-03	Not 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 auditable record–Rs21.883 million

According to Section 14(3) of Auditor General’s Functions, Powers and Terms and Conditions of Service Ordinance, 2001, “any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.”

District Health Officer, Dir Upper withdrew Rs21,883,000 from government treasury under the grant BHUs on account of various heads of operating expenses and purchase of medicine and other stores during financial year 2012-13. The amount was paid to the District Support Manager PPHI; however record was not produced for audit purpose. Detail as given below:

S. No	Head of Account	Budget (Rs)	Expenditure (Rs)
1	Repair of M&E and Furniture & Fixture	80,000	80,000
2	Travel and transport	418,000	418,000
3	Communications	5,000	5,000
4	Utilities	1,000,000	1,000,000
5	General expenses	100,000	100,000
6	Cost of other stores	20,280,000	20,280,000
Total		21,883,000	21,883,000

Audit observed that non compliance of rules was due to weak financial controls, which caused non verification of expenditure.

When pointed out in July 2013, Management stated that the DSM would be asked for production of record. No record was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests producing of record for audit and action against the person(s) at fault.

AP No 52 (2012-13)

1.2.2 Irregularities and Non-compliance

1.2.2.1 Non-credit of lapsed deposits –Rs33.156 million

Para 399(iii) of CPWD Code stipulates that unclaimed balances for more than the three complete accounting years shall be credited to government as lapsed deposits.

XEN C&W & PHE Divisions Dir Upper did not credit lapsed securities amounting to Rs30,910,172 & Rs2,245,789 respectively in favour of government, which were lying in PW Deposit-II on 30.06.2013 as unclaimed balances of securities of the contractors since 2001 to 2009 which were required to be credited as lapsed deposits into government revenue.

Audit observed that non credit of lapsed deposits was due to non compliance of rules which resulted in loss to government.

When pointed out in July 2013, Management stated that proper reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests that unclaimed balances shall be credited to government revenue and action should be initiated against the person(s) at fault.

AP No 01 & 10 A/C-I (2012-13)

1.2.2.2 Irregular and Unauthorized expenditure on AOM&R Buildings –Rs29.438 million

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds

According to Para 52 and 117 (a) of CPWD Code, public building should not be altered or enlarged at government expense and that the funds released from AOM & R should be incurred on repair of government building duly estimated and recorded in the building register of the Works and Services Department.

XEN C&W Division Dir Upper paid Rs29,438,739 to Mr. Anwar Said Government Contactor for execution of various schemes under AOM&R Buildings during 2012-13.

Audit observed that:

1. The expenditure was incurred without approved work plan and no approved DDC list was available on record of the local office.
2. Out of the total expenditure Rs4,543,601 were neither Technically Sanctioned, Administratively approved by the competent authority nor releases of the finance department were available on record.
3. Building Register showing detail of buildings and expenditure was not maintained at the local office.
4. No Completion Certificates/PC-IV duly signed by the Allottees/Competent Authority was available on record.

Audit holds that in absence of the above documents/record the execution of repair work was doubtful and needs investigation.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record. Irregular and Unauthorized expenditure be justified.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests that irregular expenditure be justified besides initiating inquiry at appropriate level for fixing responsibility against the person(s) at fault.

AP No 25 (2012-13)

1.2.2.3 Waste of government resources–Rs25.744 million

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

According to the terms and conditions of the agreement with the suppliers, the payments will be made for all equipments after installation, commissioning, testing and demonstration to the end users duly verified by authorized engineer in writing and after inspection reports of the committee.

During audit of DHQ Hospital Dir Upper for the financial year 2012-13, it came to notice that various medical equipments worth Rs25,755,000 received from various suppliers in the year 2007-08 and the payments were made before installation, testing and demonstration in violation of the above referred agreements.

While visiting the store it was found that the following precious medical equipments were lying non-functional in the store even after its expiry of warranty periods. Hence the possibility of waste could not be ruled out. Detail as given below:

S. No	Name of equipment	Source	Value in (Rs)
1	X-Ray plant 300 MA USA	Purchased	1,795,000
2	X-Ray plant 1000 MA USA	Purchased	6,875,000
3	Non invasive ventilator	Purchased	475,000
4	Rigid Oesophagose cope KARL Storz	Purchased	845,000
5	Rigid Broncho scope KARL	Purchased	1,695,000
6	Defibrillator	Purchased	1,750,000
7	Anesthesia ventilator villa Japan	Purchased	2,000,000
8	BEG Machine Italy	Purchased	1,475,000
9	EMG	Purchased	700,000
10	Endoscope	Purchased	3,810,000
11	X-Ray machine 100 MA	Purchased	1,090,000
12	X-Ray machine 500 MA	Purchased	2,745,000
13	AC 2 ton 10 Nos	Purchased	489,000
Total			25,744,000

Audit observed that irregularity occurred due to non compliance of government rules.

When pointed out in July 2013, Management stated that most of the equipments are uninstalled due to non availability of concerned doctors. Reply was not satisfactory.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests inquiry in the matter at higher level and action against the person(s) at fault.

AP No 49 (2012-13)

1.2.2.4 Unjustified refund of Income Tax –Rs1.853 million

According to section 153 of Income Tax Ordinance 2001, 3.5% income tax shall be recovered on all supplies.

During audit of DHQ Hospital Dir Upper for the financial year 2012-13, it came to notice that various medical equipments received from various suppliers in the year 2007-08. Rs1,853,600 was deducted as income tax from various suppliers of the medical equipments/items. The same income tax amount was returned to the suppliers concerned through various cheques issued from designated bank account No.3189-6 without any justification/reasons. The same was reported for clarification.

Audit observed that irregularity occurred due to non compliance of government rules.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record. No reply was furnished till finalization of this report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests inquiry in the matter at higher level and action against the person(s) at fault.

AP No 49 (2012-13)

1.2.2.5 Irregular withdrawal and transfer of funds on account of pay & allowances of vacant posts to PPHI– Rs25.326 million

According to Para 95 of GFR Volume-I, all anticipated saving should be surrendered well before close of financial year.

DHO Dir Upper withdrew Rs25,326,349 on simple receipts as unspent balance under the head Pay and Allowances (BHUs-6069) for vacant posts in BHUs and transferred to PPHI during financial year 2012-13. Audit held that the unspent balance should have been surrendered to the Government instead of unjustified charge on the District Government.

Audit observed irregular transfer of funds was due to non compliance of government rules, which caused in loss to government.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests investigation and recovery from the concerned.

AP No 53 (2012-13)

1.2.2.6 Doubtful disbursement of stipend –Rs24.584 million

According to clause 2.6 of the Term of Partnership (TOP) between Secretary to Government Khyber Pakhtunkhwa Elementary & Secondary Education and Postmaster General KPK, after effecting payment the Money Order, paid vouchers, shall be accounted for in routine manner by the post office of payment. The acknowledgement portion of money order will be submitted to the GPO concerned for onward submission to the EDO (E&SE) concerned along with list of paid money orders.

According to Para IV of the Government of Khyber Pakhtunkhwa Elementary & Secondary Education Department letter No CPO/PO-I/E&SED/8-

0/Stipend/2011-12/Vol-IV dated 16.05.2012, the EDO(E&SE) will ensure reconciliation with the treasury office and the post office concerned on monthly basis.

District Education Officer (E&SE) Dir Upper drew Rs24,583,823 under ADP 49/2012-13/120357-“Provision of Stipends to Secondary Schools Girls Students” and deposited into account No.2372-5. The amount was shown transferred to Senior Post Master GPO Batkhela for further disbursement as students’ stipend for the period of 12 months (01.04.2012 to 31.03.2013) among the entitled female students in the District. Audit noticed the following observations:

1. After disbursement of the stipend the Post Master was required to submit a reconciled list of money orders along with countersigned receipts signed by the recipient students and countersigned by Head Mistress. However, it would be the responsibility of the District Education Officer (E&SE) to confirm through cross checking and efficiently monitor that the funds are not misused/misappropriated.
2. DEO (E&SE) did not carry out monthly reconciliation with post office for onward submission to the Department.
3. The post master did not complete the payment within the prescribed periodas required in Para-III of the above referred letter.
4. DEO (E&SE) did not take any initiatives for cross checking and effective monitoring.
5. Audit could not verify the disbursement of stipends and hence, possibility of misappropriation could not be ruled out.

Audit observed that irregularity occurred due to non compliance of government rules and deviation from TOP.

When pointed out in August 2013, Management stated that the matter would be referred to GPO Batkhela & progress report be submitted in due course of time. No progress was intimate till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

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

AP No 13 (2012-13)

1.2.2.7 Recovery due to advance payment –Rs16.804 million

According to Para 228 of CPWA Code, advance to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

Government of Khyber Pakhtunkhwa Higher Education Department approached the office of the Deputy Commissioner Dir Upper for purchase of 30 kanal land for establishment of Government Degree College Barawal Banda vide P&D letter No. DHE/P&D/CAP-II/3073 dated 19.01.2013.

During scrutiny of the record of XEN C&W Division Dir Upper for the financial year 2012-13, it was noticed that Rs15,003,613 were paid to various contractors under various sub heads in the work “Govt Degree College Barawal” on 15.11.2012 in advance even before acquisition of land for the College and without execution of any work on site till date of audit i.e July 2013. The contractors were given undue benefits by advance payment without any work done.

Audit was of the view that advance payment along with 18% interest at a standard annual rate for a period of 08 months be recovered from the concerned. Detail of recovery given below:

S.No	V# Date	Contractors	Sub head	Amount (Rs)	Interest (Rs)	Total (Rs)
1	6-C, 15.11.2012	Behramand	Academic block	4,578,028	549,363	5,127,391
2	7-C, 15.11.2012	Star const. co.	Student hostel	3,355,566	402,668	3,758,234
3	8-C, 15.11.2012	Khan const.co.	Exam hall	1,504,262	180,511	1,684,773
4	9-C, 15.11.2012	Fazal manan	Admn block	1,148,308	137,797	1,286,105
5	10-C, 15.11.2012	Shahzawar	Develop. Work	2,668,812	320,257	2,989,069
6	11-C, 15.11.2012	Tila Muhammad	Lecturer hostel	1,748,637	209,836	1,958,473
Total				15,003,613	1,800,432	16,804,045

Audit observed that advance payment was due to weak internal controls which caused a loss to the government.

When pointed out in July 2013, Management stated that Rs11,772,926 has been recovered vide TE No. 1 in 12/2012 and the remaining amount would be adjusted in the bills as the execution of work have been started. No evidence was shown in support of reply. The irregularity admitted by the Department.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests the recovery of the balance amount along with interest from the contractors concerned and action against the person(s) at fault.

AP No 24 A/C-I (2011-12)

1.2.2.8 Non reporting of clinical efficacy of medicines valuing - Rs14.790 million

According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 4020-4200/MCC dated 27.12.2012, this report is mandatory as per approval of the competent authority that health institutions have to submit reports regarding the clinical efficacy of the MCC approved brands of medicines, surgical disposables etc used at their ends. In case of failure, disciplinary action may be initiated against the head of the concerned institutions.

MS DHQ Hospital Dir Upper purchased medicines amounting to Rs14,790,208 from various suppliers and issued to various departments of the Hospital during financial year 2012-13. No clinical efficacy report of the medicines was submitted to the competent authority, which was contrary to the above instructions.

Audit observed that irregularity occurred due to non compliance of rules.

When pointed out in July 2013, Management stated that the end user report regarding the efficacy of the used medicines would be submitted in due course of time. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit recommends investigation of the matter and disciplinary action against the person(s) at fault as required above.

AP No 34 (2012-13)

1.2.2.9 Unauthorized issuance of medicines without DTL report of Rs12.539 million

According to Para 2 of MCC rules Khyber Pakhtunkhwa Peshawar No 4020-4200/MCC dated 27.12.2012, All the stores supplied shall confirm to specification. The EDO Health shall sent sample of suspected quality of supplied medicines through provincial drug inspector to Drug Testing Laboratory for test and analysis as provided in the drug Act 1976.

MS DHQ Hospital Dir Upper purchased medicines amounting to Rs12,539,390 from various suppliers and issued to OPD and various wards of the Hospital during financial year 2012-13 without having DTL reports that could ensure authenticity/standard of medicines and was contrary to the above instructions.

Audit observed unauthorized issuance of medicines without DTL report due to non compliance of rules.

When pointed out in July 2013, Management stated that as the DTL reports would be submitted when received. DTL reports were not submitted till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

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

AP No 37 (2012-13)

1.2.2.10 Excess payment over and above agreement & AA –Rs10.449 million

The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWD Code.

XEN C&W Division Dir Upper paid Rs19,652,165 vide Vr 53-B dated 25.06.2013 to M/S New Saddat & Co for execution of work “Construction of Steel Bridge at Shumai”. The following audit observation needs clarification:

1. Administrative approval of the scheme with 10% admissible rate was Rs18.498 million against which a payment of Rs19.652 million was made causing an excess payment of Rs1.154 million. This needs justification/recovery from the concerned.
2. Agreement with the contractor was approved for Rs10.357 million, whereas the contractor was paid Rs19.652 million causing an excess payment of Rs9.295 million.

Audit observed that excess payments were made due to non compliance of government rules, which caused in loss to government.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

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

AP No 25 A/C-I (2012-13)

1.2.2.11 Unjustified/Excess payment on transportation of steel bridge – Rs1.350 million

The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWD Code.

XEN C&W Division Dir Upper paid Rs19,652,165 vide Vr 53-B dated 25.06.2013 to M/S New Saddat & Co for execution of work “Construction of Steel Bridge at Shumai”. Out of which transportation charges for carrying of steel bridge from District Swat to Dir Upper was paid Rs1,850,000 which is unjustified as the maximum carriage charges of the bridge could be estimated for Rs500,000. Rs1,350,000 was unjustified expenditure on account of transportation charges, which needs recovery from the concerned.

Audit observed that unjustified payments were made due to non compliance of government rules, which caused in loss to government.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

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

AP No 25 A/C-I (2012-13)

1.2.2.12 Unjustified advance payment and non supply of medicine – Rs5.606 million

According to Para 6 of the MCC rules circulated vide MCC Khyber Pakhtunkhwa Peshawar No. 940-1100/MCC dated 22.07.2010, the payment shall be released to supplier after complete supply of medicines.

MS DHQ Hospital Dir Upper drew Rs5,606,678 and paid to the different firms in advance without completing supplies during 2012-13. The firms did not complete supply till date of audit i.e. 30.07.2013 as neither delivery challans nor supply completion certificate were available on record, which show that medicines were not actually supplied. Moreover, penalty of Rs52,332/- @of 5% was also not recovered.

Audit observed non supply of medicine due to non compliance of government rules, which resulted in irregular purchase of jute tats.

When pointed out in August 2013, Management stated that the suppliers have been contacted to complete supply. Progress would be intimated in due course of time. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit recommends ensuring of delivery of medicines and recovery of penalty besides action against the person(s) at fault under intimation to audit.

AP No 23 (2012-13)

**1.2.2.13 Purchase of Jute Tats in violation of procurement rules–
Rs2.750 million**

According to Para 144 of GFR Vol-I, open tender system should be adopted in order to obtain economical rates.

During financial year 2012-13, District Education Officer (E&SE) Dir Upper paid Rs2,750,000 to Muhammad Raza Shah & Madina Traders on account of purchase of jute tats without inviting tender for procurement in violation of criteria mentioned above. Hence, payment for purchase of jute tats was irregular and needs justification.

Audit observed that irregularities occurred due to non compliance of government rules, which resulted in irregular purchase of jute tats.

When pointed out in August 2013, Management stated that proper reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit recommends action against the person(s) at fault under intimation to audit.

AP No 23 (2012-13)

1.2.2.14 Unauthorized expenditure out of AOM&R without releases and approval –Rs2.725 milliion

According to Government of Khyber Pakhtunkhwa Finance Department letter No. BOI/2-7(2005-06)/FD dated: 23-06-2006 “all PC-Is for M&R works for Rs0.500 million and above shall require the approval of DDC concerned”.

XEN C&W Division Dir Upper spent Rs2,725,040 out of AOM&R Building against 08 schemes which were neither approved by the District Development Committee nor any release was made by the District Finance Dir Upper. Detail as given below:

S. No	Scheme	Amount (Rs)
1	Repair & Electrification in District lodge	119,661
2	Repair in District Finance Office	96,566
3	Repair of Sher Bahader Qtr	192,000
4	Repair of EDO E&SE Residence	281,957
5	District Lodge	709,922
6	Residence of Account Officer	137,451
7	DC Office B/Wall	1,086,917
8	DC Office	100,566
Total		2,725,040

Audit observed that irregularity occurred due to non compliance of Government rules, which resulted in unauthorized expenditure.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record. Reply was not satisfactory as unauthorized payment was made.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

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

AP No 31 (2012-13)

1.2.2.15 Unauthorized expenditure out of developmental fund –Rs2.600 million

The provisions of Para 144 of GFR Vol-I provides that open tender system should be adopted in order to obtain economical rates.

Para 2.4 of B&R Department Code requires that no work shall be started without administrative approval, technical sanction and allotment of funds

XEN C&W Division Dir Upper shown paid Rs2,600,000 on account of purchase of Furniture & Crockery for District Lodge to Mr. Anwar Said Government Contractor. Audit observed the following:

1. Work was awarded to the contractor without inviting open tender system to obtain the economical rates.
2. Expenditure was incurred without obtaining administrative approval and technical sanction of the competent authority.
3. Release of the Finance Department and approval of the scheme by the DDC was not available on record of the local office.
4. Detail of supply and purchase committee inspection report/PC-IV was not available on record.
5. Stamp duty amounting to Rs6,250 was not recovered from the contractor.

Audit holds that in absence of the above documents/record the expenditure was unauthorized, doubtful and needs investigation/justification.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record. The payment was unauthorized and needs justification.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests inquiry in the matter besides fixing of responsibility under intimation to audit.

AP No 29 (2012-13)

1.2.2.16 Loss to government due to misuse of ambulances Rs2.321 million

According to Government of Khyber Pakhtunkhwa, Health Department Notification No. H (V) 1-1/92 dated 02.09.1996, ambulance charges will be @ Rs 5 per km. The rate was enhanced to Rs 8 per km w.e.f. 19.11.2011.

DHO Upper Dir spent Rs2,846,994 on account of POL and repair of ambulances of Category B Hospitals and RHCs during financial year 2012-13 against the realized receipts of Rs525,972 as ambulance charges. While analyzing the expenditure and receipts in the light of cost benefit ratio, audit held that deficit of Rs2,321,202 occurred either due to misuse of ambulances or misappropriation of POL & repair cost or misappropriation of ambulance receipts due to which government sustained loss. Detail as under:

Description	Cat-B Wari (Rs)	Cat-B Barawal (Rs)	Cat- B Patrak (Rs)	RHCs (Rs)	Total (Rs)
POL charges of ambulances	946,090	593,933	288,925	409,806	2,238,754
Repair cost of ambulance	200,000	170,210	80,000	158,030	608,240
Total POL & repair cost	1,146,090	764,143	368,925	567,836	2,846,994
Receipts from ambulances	150,680	191,696	59,232	124,184	525,972
Deficit (loss to government)	995,410	572,447	309,693	443,652	2,321,202

Audit observed irregularity occurred due to non compliance of government rules, which caused in loss to government.

When pointed out in July 2013, Management stated that proper reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for misuse of ambulances or misappropriation of government revenues under intimation to audit.

AP No 56 (2012-13)

1.2.2.17 Non supply of furniture worth –Rs1.607 million

According to Para 18(I) of GFR Vol-1, terms of contract must be precise, definite and there be no room for ambiguity.

According to Para 23 of GFR Vol-1, every government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

EDO/DO (E&SE) Dir Upper drew Rs1,607,388 from Government treasury and paid in advance vide cheques No.0693893 & 0465870 dated 26.06.2013 to the Project Manager SIDB Wood Working Center Tamirgara for supply of furniture for various schools in the District as per detail given below:

Detail of Furniture purchased during 2012-13				
ADP No.	Cheque No	Budget (Rs)	Expenditure (Rs)	Remarks
Various ADP	0693893	807,388	807,388	No supply was made till date of Audit i.e. 06.08.2013
Account-IV	0465870	800,000	800,000	
Total		1,607,388	1,607,388	

Audit observed that:

1. Payment was made in advance at the risk of the Government without executing contract to define the time limit for supply and to bound the supplier for in time supply.
2. No supply was made till date of audit as no completion report, delivery challan and purchase inspection report was available on record. Fake entries were made in the stock register.
3. The local office did not take any initiatives for execution of agreement to ensure the supply.

When pointed out in August 2013, Management stated that the case would be taking up with SIDB Timergara. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit recommends investigation in the matter, ensuring delivery and action against the person(s) at fault.

AP No 19 (2012-13)

1.2.3 Internal control weaknesses

1.2.3.1 Loss to Government due to less recovery of Rent –Rs5.460 million

According to Para 26 of GFR Vol.-I, every government officer to see that the dues of the government are correctly and promptly assessed, collected and paid to Government Treasury.

District Education Officer (E&SE) Dir Upper executed an agreement with Fatima Public School for giving GGHSS Dir Upper old building on annual rent of Rs4,500/month since the year 2002-03. There were 13 number of class rooms in the school and audit believed that the rent @Rs50,000 per month was required to be fixed. Thus the government was put in an approximate loss of Rs45,500 per month for last 10 years.

The local office did not take any initiatives for revision of rent rate or vacation of building and government sustained a loss of Rs5,460,000 in last ten years (45,500 x 12 x 10)

Audit observed the illegal occupation of government building and non recovery of rent at market rate due to weak financial controls and violation of financial propriety, which caused a loss to public exchequer.

When pointed out in August 2013, Management stated that detail reply would be furnished after scrutiny of record.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of rent at market rate Rs50,000 per month since last 10 years, vacation of building and action against the person(s) at fault.

AP No 22 (2012-13)

1.2.3.2 Double payment on a/c of flood lights –Rs3.720 million

The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWD Code.

XEN C&W Dir Upper paid Rs7,440,000 to Dir Construction Co, on account of supply & fixing of 06 number Flood Lights @ Rs1,240,000 per light in the scheme “Rehabilitation of Sport Stadium Dir Upper, Provision of External Services Network”.

During scrutiny of record it was noticed that the scheme was initially executed by Pakistan Sports Board Islamabad and a payment of Rs3,720,000 was made to Dir Sheringal Construction Co, for supply and fixing of 3 flood lights @ Rs1,240,000 per light as evident from IPC (1st Payment Certificate). Later on the scheme was shifted to C&W Division Dir Upper for further execution. The local office was required to make the payment for 3 flood lights & Rs1,240,000 per light amounting to Rs3,720,000 but full payment of Rs7,440,000 was made, which caused in a double payment of Rs3.720 million.

Audit observed double payment due to weak internal controls, which caused loss to government.

When pointed out in July 2013, Management stated that recovery/adjustment would be made from the concerned. No recovery was shown to audit till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

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

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

1.2.3.3 Excess expenditure over & above the permissible limit of Technical Sanction –Rs3.450 million

According to Para 2.7 of B&R Department Code, excess payment due to site requirement is allowed upto 10% over administrative approval and 5% over technically sanctioned estimate.

Executive Engineer PHE Division Dir Upper incurred expenditure of Rs18.437 million for execution of a scheme “WSS Shahkanai (Roghano Dara)” against TS cost of Rs14.275 million. Excess expenditure of Rs3.450 million over & above the permissible limit of Technical Sanction was made as per detail given below:

Technical Sanction cost	Rs14.275 million
Plus 5% excess	<u>Rs0.724 million</u>
Total permissible	Rs14.988 million
Actual expenditure	<u>Rs18.437 million</u>
Excess expenditure	Rs 3.450 million

Audit observed that excess payment was made due to weak internal controls, which caused in loss to government.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

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

AP No 07 A/C-I (2012-13)

1.2.3.4 Overpayment due to allowing additional cost factor on analyzed/non-schedule rates –Rs1.508 million

According to CSR 2009, additional cost factor @ of 10% is admissible on scheduled rates 2009.

The Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically as per Para 220 and 221 of CPWD Code.

XEN C&W Division Dir Upper allowed 10% additional cost factor on non-scheduled/analyzed rates in 07 schemes executed under various packages during 2012-13. Allowing additional cost factor on non-scheduled/analyzed rates, caused in an overpayment of Rs1,508,670 as per detail given below:

V. No.	Date	Work	Item of work	Rate (Rs)	Amount (Rs)	10%
8-B	21.11.2012	Repair/reh. Of flood damage roads	Channelization	4,100	1,192,200	119,220
8-C	15.11.2012	GDC Barawal	Steel resg.	75,000	1,447,500	144,750
7-C	15.11.2012	GDC Barawal hostel	Supply of steel	75,000	3217500	321,750
9-C	15.11.2012	GDC Barawal Admin block	Supply of steel	75,000	1092000	109,200
11-C	15.11.2012	GDC Barawal Lect. Hostel	Supply of steel	75,000	1682250	168,225
6-C	15.11.2012	GDC Barawal Academic block	Supply of steel	75,000	4387500	438,750
23-D	19.06.2013	Upgrd of 150 GMSs	Wood trusses	75,000	2067750	206,775
Total						1,508,670

Audit observed that overpayment of additional cost was made due to weak internal controls, which caused loss to government.

When pointed out in July 2013, Management stated that an amount of Rs119,220 paid vide voucher no. 8-B dated 21.11.2012 has been recovered vide V.No. 51-B dated 24.6.2013. The balance amount would be recovered and documentary proofs would be shown to audit. No documentary proofs were furnished to support the reply.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests recovery from the concerned under intimation to audit.

AP No 16 A/C-I (2012-13)

1.2.3.5 Non collection of Government receipts–Rs1.238 million

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

MS DHQ Hospital Dir upper did not recover room rent amounting to Rs1,238,400 during 2012-13 from the employees residing in Paramedical, Nursing hostels and doctor flats. Detail as given below:

S. No	Detail of area	Nos of Room/flats	Rent assessed by C&W	Amount (Rs)
1	Paramedical hostel	20	800 x 12	192,000
2	Nursing hostel	24	800 x 12	230,400
3	Doctor hostel	32	1000 x 12	384,000
4	Doctor flats	12	3000 x 12	432,000
Total				1,238,400

Audit observed non collection of rent due to weak internal control, which resulted in loss to government.

When pointed out in July 2013, Management stated that recovery would be made from the concerned after scrutiny of record under intimation to audit. No recovery reported till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

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

AP No 42 (2012-13)

1.2.3.6 Excess payment to PPHI on account of HRA and Conveyance Allowance Rs1.158 million

According to Para 10 (i) of GFR Volume-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.

DHO Upper Dir paid Rs1,158,324 to District Support Manager PPHI on account of House Rent Allowance and Conveyance Allowance of vacant posts of Medical Officers, Health Technicians, LHV and Chowkidars during 2012-13. Audit was of the view that such payments were made in excess of the actual demand because government accommodations have been provided in each BHU for holders of these posts. Detail at Annex-C.

Audit observed that excess payment was made to PPHI due to non compliance of government rules, which resulted in loss to District Government.

When pointed out in July 2013, Management stated that detail reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of the excess amount from the District Support Manager PPHI and deposit into government treasury under intimation to audit.

AP No 57 (2012-13)

1.2.3.7 Overpayment due to allowing high rates –Rs1.035 million

As per Para 220 and 221 of CPWD Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically.

According to item No 03-12-a “Excavation in hard rock requiring blasting and disposal up to 25m & dressing: Grade I” of CSR 2009, the approved rate was Rs 229.49/M³.

XEN C&W Division Dir Upper overpaid Rs1,035,000 to contractors in an item of work “Excavation in hard rock requiring blasting and disposal up to 25m & dressing Grade I” in o4 schemes. Detail at Annex-D

When pointed out in July 2013, Management stated that recovery/adjustment will be made from the concerned. No recovery was shown to audit till finalization of this Report.

Request for the convening of DAC meeting was made on 04.09.2013. DAC meeting could not be convened till finalization of this Report.

Audit suggests the recovery of overpayment from the contractor concerned.

AP No 19 A/C-I (2012-13)

ANNEXURE

Annex-A

Detail of MFDAC Paras

(Rs in million)

S. No	Department	Gist of para	Amount
1.	C&W Dir Upper	Non-deposit of stamp duty	0.093
2.	---do---	Overpayment due to non deduction of 10% voids	0.320
3.	---do---	Excess payment on account of electric wire than actual requirement	0.213
4.	---do---	Overpayment due to allowing higher rate and excessive quantity	0.183
5.	---do---	Overpayment due to allowing high rate	0.031
6.	---do---	Recovery due excess payment	0.428
7.	---do---	Overpayment due to allowing higher rate and wrong calculation	0.138
8.	---do---	Non-recovery of penalty for late completion	0.528
9.	---do---	Excess/unjustified payment on account of boulders filling	0.126
10.	---do---	Overpayment due to allowing excessive quantity and cost factor on non-schedule	0.191
11.	---do---	Non-deduction of stamp duty	0.037
12.	---do---	Overpayment due to allowing additional cost factor on analyzed/non-schedule rates	0.070
13.	---do---	Overpayment due to wrong calculation	0.022
14.	---do---	Double payment	0.460
15.	---do---	Excess expenditure over Technical Sanction	0.475
16.	DHQ Hospital Dir (U)	Loss due to non deduction of stamp duty	0.215
17.	---do---	Illegal occupation of Government Accommodation and non recovery of Rent	0.251
18.	---do---	Non deposit of ultra sound receipts	0
19.	---do---	Non recovery of Conveyance Allowance	0.252
20.	---do---	Non recovery of rent from Doctors	0.738
21.	---do---	Non collection of Government receipts	0.156
22.	---do---	Unauthorized expenditure on account of transportation charges	0.060
23.	---do---	Unauthorized expenditure on account of disposable items	0.700
24.	---do---	Misappropriation on account of medical gas charges	0.024
25.	---do---	Recovery on account of sales tax	0.218
26.	District Education Officer Dir Upper	Excess payment on account of Petty Repair and CRC	0.219
27.	---do---	Suspected Misappropriation	0.058
28.	---do---	Misappropriation on account of Petty Repair	0.760

29.	---do---	Excess drawl on account of Stipend	0.856
30.	---do---	Non deposit of Provincial Head Quarter share out of pupil fund	0.320
31.	---do---	Loss to Government due to non collection/misappropriation of pupil fund	0.597
32.	---do---	Non deposit of receipts/misappropriation of pupil fund	0.354
33.	---do---	Non Recovery of loan	0.813
34.	---do---	Loss to Government due to non deduction of stamp duty and Income tax	0.198
35.	---do---	Overpayment on account of Hotel Charges	0.249
Total			10.353

Annex-B

Detail of expenditure for the year 2012-13

(Amount in Rs)

S. No	Description	Expenditure			
		Salary	Non-Salary	Total	%age
1	General Administration	46,821,942	19,381,641	66,203,583	3.06
2	Executive District Officer (Agriculture)	29,608,827	7,711,377	37,320,204	1.72
3	Executive District Officer (Community Development)	2,678,760	776,394	3,455,154	0.16
4	Executive District Officer (Education)	1,405,467,299	60,375,735	1,465,843,034	67.68
5	Executive District Officer (Finance and Planning)	10,354,524	6,838,415	17,192,939	0.79
6	Executive District Officer (Health)	194,499,118	85,026,469	279,525,587	12.90
7	Executive District Officer (Revenue)	28,670,280	10,994,911	39,665,191	1.83
8	Executive District Officer (Works and Services)	61,303,202	68,737,017	130,040,219	6.00
Total		1,779,403,952	259,841,959	2,039,245,911	
Percentage		82.150	11.990		94.140
Developmental				126,574,990	5.860
Grand Total				2,165,820,901	100

Annex-C

DETAIL OF HRA AND CONVEYANCE ALLOWANCES OF VACANT POSTS OF BHUS FOR 2012-13- DHO UPPER DIR AP No.57

S.No	MONTH	MEDICAL OFFICER			HEALTH TECHNICIAN			LHV			CHOWKIDAR		
		No OF POSTS	HRA (Rs)	CA (Rs)	No OF POSTS	HRA (Rs)	CA (Rs)	No OF POSTS	HRA (Rs)	CA (Rs)	No OF POSTS	HRA (Rs)	CA (Rs)
01	07.2012	28	0	0	19	21,774	21,850	16	18,336	18,400	5	4,455	4,250
02	08.2012	29	0	0	20	22,920	23,000	16	18,336	18,400	5	4,455	4,250
03	09.2012	29	0	0	20	22,920	23,000	16	18,336	18,400	5	4,455	4,250
04	10.2012	29	0	0	23	26,358	26,450	16	18,336	18,400	5	4,455	4,250
05	11.2012	29	0	0	23	26,358	26,450	16	18,336	18,400	5	4,455	4,250
06	12.2012	29	0	0	23	26,358	26,450	16	18,336	18,400	5	4,455	4,250
07	01.2013	29	0	0	22	25,212	25,300	16	18,336	18,400	5	4,455	4,250
08	02.2013	29	0	0	22	25,212	25,300	16	18,336	18,400	5	4,455	4,250
09	03.2013	29	0	0	23	26,358	26,450	16	18,336	18,400	5	4,455	4,250
10	04.2013	29	0	0	23	26,358	26,450	17	19,482	19,550	5	4,455	4,250
11	05.2013	29	0	0	23	26,358	26,450	17	19,482	19,550	5	4,455	4,250
12	06.2013	29	0	0	23	26,358	26,450	17	19,482	19,550	5	4,455	4,250
TOTAL						302,544	303,600		223,470	224,250		53,460	51,000

Grand total = 302,544+ 303,600+ 223,470+ 224,250+53,460+51,000 = Rs1,158,324
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Annex-D**Overpayment due to allowing high rates –Rs1.035 million**

Work name	Rate Admissible (CSR Item No. 03-12-a)	Rate charged	Diff	Qt	Amount (Rs)	Plus CF 10%
Const. of Serai kalkot, Tall kumrat road 3,4 km	229.49	341.00	111.51	3,118.35	347,727	382,500
Const. of Serai Kalkot, Tall kumrat road 5,6 km	229.49	341.00	111.51	1,805.54	201,336	221,469
Const. of Serai Kalkot, Tall kumrat road 1,2 KM	229.49	341.00	111.51	3,514.00	391,846	431,031
Total						1,035,000