



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
KOHISTAN
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES & CHARTS	vii
Table 1: Audit Work Statistics	vii
Table 2: Audit observation Classified by Categories	vii
Table 3: Outcome Statistics	viii
Table 4: Table of Irregularities pointed out.....	ix
CHAPTER – 1.....	1
1.1 District Government Kohistan.....	1
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
1.2 AUDIT PARAS	3
1.2.1 Non production of record	3
1.2.2 Misappropriation / Fraud.....	4
1.2.3.1 Internal Control weaknesses.....	5
ANNEXURE.....	12

ABBREVIATIONS AND ACRONYMS

AP	Advance Para
BHUs	Basic Health Units
BOQ	Bill of Quantity
C & W	Communication & Works
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DG	Director General
DHQ	District Headquarter
DPO	District Planning Officer
EDO	Executive District Officer
F&P	Finance and Planning
GFR	General Financial Rules
Km	Kilometer
PHE	Public Health Engineering
TS	Technical Sanction
XEN	Executive Engineer
PDMA	Provincial Disaster Management Authority
RDA	Regional Directorate of Audit

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 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 as amended 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, Kohistan for the financial year 2010-11 and 2011-12. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2012-13 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 and discussions in the DAC meetings.

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 Local Government Ordinance, 2001 as amended, for transmission to appropriate legislative forum.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit RDA Abbottabad, on behalf of the DG District Government Audit, Khyber Pakhtunkhwa carries out the audit of six District Governments namely Abbottabad, Mansehra, Haripur, Battagram, Torgar and Kohistan. This Regional Directorate has a human resource of 10 officers and staff, a total of 3030 man days. The annual budget amounted to Rs6.357 million. The office is mandated to conduct regularity financial attest audit & compliance with authority Audit and performance audit of programs/ projects.

District Government, Kohistan conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 as amended. 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 District Administrator in the form of budgetary grants as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department notification No. SOE-IE&AD/9-49/2010 dated 20th February 2010.

Administratively, District Kohistan is subdivided into three tehsils namely, Dasso, Pattan and Palas. District Administration comprises Zilla Nazim/District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted to ensure that:

1. Money shown as expenditure in the accounts was 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 public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.

5. The assessment, collection and accountal of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

b. Audit Methodology

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

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 15% to 50%.

c. Expenditure audited

Out of total expenditure of the District Government, Kohistan for the financial year 2011-12, auditable expenditure under the jurisdiction of RDA, Abbottabad was Rs1,365.348 million covering 01 PAO and 151 formations. Out of this RDA, Abbottabad audited an expenditure of Rs272.591 million which, in terms of percentage, is 19.96% of auditable expenditure. 04 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Kohistan for the financial year 2011-12, were Rs27.822 million. Out of this, RDA Abbottabad audited receipts of Rs1.512 million which, in terms of percentage, is 5.43% of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs28.603 million was pointed out during the audit. However recovery of Rs11.602 million was affected till the finalization of this report. Out of the total recoveries, Rs17.001 million was not in the notice of the executive before audit.

f. Desk Audit

The audit year 2012-13 witnessed intensive application of desk audit techniques in RDA. This was facilitated through SAP connectivity, 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.

g. Changes in Rules, Practice 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. Non production of record was noted in one case¹.
- ii. Misappropriation was noted in one case amounting to Rs7.201 million.²
- iii. Lack of internal control system were noted in seven cases amounting to Rs 28.603 million.³

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

¹ Para 1.2.1.1,

² Para 1.2.2.1,

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7

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 long outstanding dues on account of water charges.
- iii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- v. Decisions of 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	1,393.17
2.	Total formations in audit jurisdiction	151	1,393.17
3.	Total Entities PAO Audited	01	272.591
4.	Total formations Audited	04	274.103
5.	Audit & Inspection Reports	04	274.103
6.	Special Audit Reports	-	-
7.	Performance Audit Reports	-	-
8.	Other Reports	-	-

Table 2: Audit observation Classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	
2.	Weak financial management	7.201
3.	Weak Internal controls relating to financial management	27.432
4.	Others	
	Total	34.633

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	25.98	79.927	1.512	166.684	274.103	757.157
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	4.685	29.948	-	34.633*	113.559
3.	Recoveries Pointed Out at the instance of Audit	2.149	8.968	17.486	-	28.603	59.268
4.	Recoveries Accepted /Established at the instance of Audit	-	0.599	17.539	-	19.227	0.127
5.	Recoveries Realized at the instance of Audit	-	0.142	11.460	-	11.602	0.010

***The amount placed under audit observation pertains to 2010-11 and 2011-12.**

Table 4: Table of Irregularities pointed out

(Rs in million)		
S. No	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	7.201
3.	Accounting Errors accounting policy departure from NAM ¹ 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.	
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	27.432
6.	Non production of record	-
7.	Others, including cases of accidents, negligence etc.	
	Total	34.633

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are based on IPSAS(Cash).

CHAPTER – 1

1.1 District Government Kohistan

1.1.1 Introduction

Activities of District Governments are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). District Offices are headed by Executive District Officers (EDOs). 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 offices 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 be responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

1.1.2. Brief comments on Budget and Expenditure (Variance Analysis)

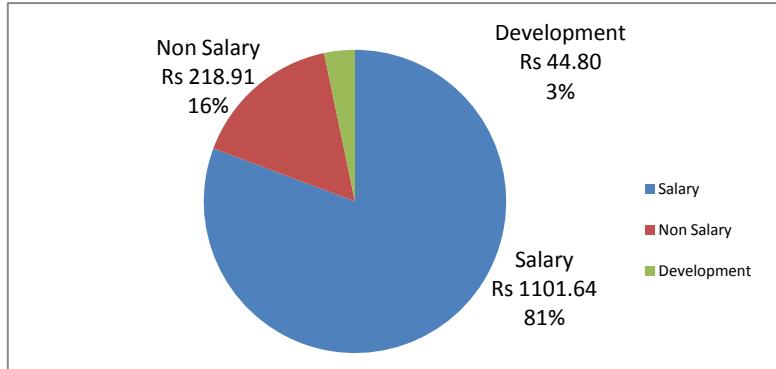
(Rs in million)

2010-11	Budget	Expenditure	Saving/Excess
Salary	1,225.75	1101.645	124.105
Non-salary	256.461	218.908	37.553
Developmental	46.90	44.795	2.105
Total	1,529.111	1,365.348	163.763

A budget of Rs1,529.111 million was allocated, against which an expenditure of Rs1,365.348 million was incurred by the District Government, Kohistan with a saving of Rs163.763 million during 2011-12.

Expenditure 2011-12

(Rs in million)



Detail is given at Annex - B

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

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Details of PAC/ZAC meetings are 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

1.2 AUDIT PARAS

1.2.1 Non production of record

1.2.1.1 Non production of EMIS Data and reports.

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.

Executive District Officer Education & Secondary Education Kohistan did not produce to audit EMIS Data and reports for the year 2010-11. Due to non production of EMIS data and report audit was impossible to verify the following points.

1. Number of closed school in the district Kohistan.
2. Number of schools with zero enrollments.
3. Schools with out teaching staff.
4. Basic facilities provided in school during the year.
5. Implementation of rationalization policy of Khyber Pakhtunkhwa Govt.

Hence, audit concludes that there may be some closed schools where schools staff was fraudulently drawing pay without performing duty.

Audit observed that non production of EMIS data occurred due to weak management control, which resulted in suspicious working position of the schools in the district.

When reported in April 2012, Management stated that Data would be produced with in 10 days. No progress was intimated till finalization of this Report.

DAC in its meeting held on 22/11/2012, directed that inquiry may conducted by the District Government regarding position of closed schools. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and inquiry into the matter under intimation to Audit.

AP 37 (2010-11)

1.2.2 Misappropriation / Fraud

1.2.2.1 Suspected misappropriation on account of cess on China goods -Rs7.201 million.

Para 26 of GFR Vol-1 requires that it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

DCO Kohistan collected Rs17,814,889 on account of cess on China goods out of which an amount Rs10,613,532 was deposited in the designated bank account whereas the remaining receipt of Rs7,201,357 was not known to audit. Hence, the possibility of misappropriation could not be ruled out.

Audit observed that suspected misappropriation was occurred due to weak internal control, which resulted in loss to government.

When reported in August 2012, Management stated that the matter would be checked and clarified to audit shortly. No reply was furnished till finalization of this Report.

DAC in its meeting held on 22/11/2012, directed the production of complete record. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and inquiry into the matter under intimation to Audit.

AP 16 (2011-12)

1.2.3 Internal Control weaknesses

1.2.3.1 Loss to Govt due to non deduction of Sales tax -Rs1.357 million

Section 3 of the Sale Tax Act 1990 provides that Sales Tax @16% from the non registered firms and 15% from the registered firms may be recovered.

EDO Health Kohistan paid Rs8,483,346 for purchase of medical equipments for RHC Ranolia Kohistan during 2011-12. Audit observed that sales tax was not deducted from the suppliers which resulted in loss to government of Rs1,357,335.

Audit observed that non deduction of sales tax occurred due to weak financial control, which resulted in loss to government.

When reported in July 2012, Management stated that sales tax invoice duly verified from Sales Tax Department would be produced to audit in short time. No progress was intimated till finalization of this Report.

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

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 03 (2011-12) A/C-I

1.2.3.2 Loss to Government on account of non deduction of 10% old material costs of old pipes -Rs1.056 million.

As per Specification No 18.1 of B & R Vol.2 Part-II of 1967, the cost of salvaged material/Dismantled material shall be recovered from the contractor or reuse on the work.

Executive Engineer PHE Kohistan awarded contracts of replacement of old pipes schemes during the year 2011-12. As per rule, the local office was required to make deduction of old pipes material cost @ 10% from contractor bills. The same was not deducted, which caused in loss to Government Rs1,056,574 as per detail at Annex-C.

Audit observed that overpayment was made due to weak internal control, which resulted in loss to government.

When reported in August 2012, Management stated that detail reply would be furnished after verification of record. No reply was furnished till finalization of this Report.

DAC in its meeting held on 22/11/2012, directed the recovery of loss. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 12 (2011-12)

1.2.3.3 Loss to Government due to allowing higher rates -Rs1.020 million

As per CSR 2009, admissible rate for “excavation of Rock shingle gravel” in irrigation channel is Rs95M3.

As per CSR 2009 rate for item No. 24-45-d, repair and leakage of old G.I pipes 4” including welding jointing cutting disinfection etc is Rs420.39.

Executive Engineer PHE Kohistan overpaid Rs1.020 to contractors on account of allowing higher rates during 2011-12. Detail at Annex-D.

Audit observed that overpayment was made due to weak internal control, which resulted in loss to government.

When reported in August 2012, Management stated that detail reply would be furnished after verification of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made in August 2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 07, 08, 10 (2011-12) A/C-I

1.2.3.4 Loss to Government due to non deposit of receipt -Rs17.814 million

Para 26 of GFR Vol-1 requires that it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

DCO Kohistan collected Rs17,814,889 on account of cess on China goods during 2011-12. The amount was required to be deposit into government treasury which was not done after lapse of one year.

Audit observed that non deposit of receipt occurred due to weak internal control, which resulted in loss to government.

When reported in August 2012, Management stated that detail reply would be furnished after verification of record. No reply was furnished till finalization of this Report.

DAC in its meeting held on 22/11/2012 directed the recovery of receipts. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 15 (2011-12)

1.2.3.5 Loss to Govt. due to allowing higher rates –Rs2.211million

As per CSR 2009 rate for “ PCC 1:2:4 ” is Rs4156/ M3, “ PCC 1:3:6 ” is Rs3477/ M3, rate for B.B Work in S. Structure is Rs3,721.91 and rate for “Excavation of hard rock grade-I ” is Rs229/ M3

Executive Engineer C&W Kohistan made overpayment of Rs2,211,590 to contractors on account of allowing higher rates during 2011-12. Detail at Annex-E.

Audit observed that overpayment was made due to weak internal control, which resulted in loss to government.

When reported in August 2012, Management stated that detail reply would be furnished after verification of record. No reply was furnished till finalization of this Report.

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

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 14,15,18,21 (2011-12) A/C-I

1.2.3.6 Loss to Government on account of allowing authorized premium -Rs1.504 million

Para 23 of GFR Vol – 1 requires that every officer should realize fully that he will be held personally responsible for any loss sustained by government through fraud or negligence on his own part or any other person subordinate to him.

Executive Engineer (PHE) Kohistan overpaid Rs1,503,690 to contractors on account of allowing unauthorized 41 % premium as per detail given below.

S. No	Name of scheme	Name of Contractor	Premium Paid (Rs)
1.	Package No. No. 5 under KHAD program	Haji Suleman	182,871
2.	Package No. No. 2 under KHAD program	-Do-	430,794
3.	Package No. No. 3 under KHAD program	Abdur Rehman	370,669
4.	Package No. No. 4 under KHAD program	Said Rehaman	519,356
Total			1,503,690

As per work order, BOQ and Tender Form contractor were required to execute the civil work at par while the local office allowed 41% premium on G.I.Pipes. Due to allowing 41% premium on G.I.Pipes instead of making payment at par, government sustained loss amounting to Rs1,503,690

When pointed out in July-August 2012, Management stated that the Government of K.P.K has allowed 41% premium on GI Pipes. Reply was not tenable as no documentary proof was shown to audit.

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

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 05 (2011-12) A/C-I

1.2.3.7 Non deposit of Government receipt -Rs3.576 million

According to Rule 5 of GFR Vol-1 money received as dues of Government or for deposit in the custody of Government should be credited into Government account.

Executive District Officer Elementary & Secondary Education Kohistan retained Rs3,576,000 in the designated Bank Account No. 532 at NBP Dassu from last year on account of sale proceeds of demolished school buildings, while the local office was required to deposit the same into Government treasury as per above mentioned criteria.

Audit observed that non deposits of government receipts occurred due to weak internal control, which resulted in loss to Government.

When reported in April 2012, Management stated that according to the instructions of the Department, the said amount may not be deposited into government treasury. Reply was not tenable as no documentary proofs were shown to audit.

DAC in its meeting held on 22/11/2012, directed the deposit of receipt into government treasury. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 49 (2010-11)

ANNEXURE

Annex -A

Detail of MFDAC Paras

S No	AP No	Department	Gist of para	Amount (Rs)	Nature of Observation
1.	51	EDO F&P	Unjustified re-appropriation of accounts	0	Week Internal Control
2.	52	---do---	Unauthorized deposit of district Receipts into provincial account-I	0	...do...
3.	53	---do---	Unjustified/doubtful expenditure on account of pay and allowances	1,172,000	...do...
4.	55	---do---	Unjustified/doubtful expenditure on account of developmental schemes	124,000	...do...
5.	45	---do---	Unauthorized payment of advance increments	23,000	Overpayment
6.	46	---do---	Suspected misappropriation on account of arrears	1,707,000	...do...
7.	48	---do---	Doubtful payment on account of TA/DA	101,000	Week Internal Control
8.	56	DO Female E&SE	Suspected appropriation on account of Hot and Cold	10,000	...do...
9.	58	---do---	Doubtful payment on account of TA/DA	130,000	...do...
10.	63	---do---	Non recovery of GPF Advance	72,000	Overpayment
11.	64	---do---	Doubtful expenditure on account of TA/DA	120,000	Week Internal Control
12.	73	---do---	Non production of record on account of primary schools	0	...do...
13.	76	EDO Agriculture Kohistan	Doubtful payment on account of leave salary	92,000	Overpayment
14.	77	---do---	Doubtful expenditure on account of transportation charges	118,000	Week Internal Control
15.	78	---do---	Suspected misappropriation on account of purchase of seeds and fertilizers	1,095,000	...do...
16.	80	---do---	Non recovery of GPF Advance	524,000	Overpayment

17.	04	EDO Health Kohistan	Loss to government due to non deduction of income Tax.	305,000	...do...
18.	01	---do---	Over payment in purchase of ambulance-	488,000	...do...
19.	02	---do---	Loss to Government due to Non deposit of ambulance receipts into Government treasury.	147,000	Week Internal Control
20.	20	DCO Kohistan	Loss to Government due to non deposit of receipt	69,000	...do...
21.	24&26	C&W Kohistan	Loss to Govt. due to misapplication of rates -	148,000	Overpayment
22.	25	---do---	Overpayment due to non deduction of 11% voids.	143,000	...do...
23.	19&20	---do---	Loss to Govt. due to allowing higher rates -	720,000	...do...
24.	17	---do---	Loss to government due to allowing higher premium	560,000	...do...

**EDO wise Expenditure Summary
District Kohistan 2011-12**

Department	Salary (Rs)	Non Salary (Rs)	Total Expenditure (Rs)	%age
DCO	26,600,472	5,066,756	31,667,228	
Executive District Officer Finance & Planning	10,301,526	1,962,195	12,263,721	
Executive District Officer Revenue	16,948,799	3,228,343	20,177,142	
executive district officer Education	813,246,675	163,974,985	977,221,660	
Executive District Officer Health	89,641,361	17,074,545	106,715,906	
Executive District Officer Agriculture	31,902,908	6,076,744	37,979,652	
Executive District Officer Works	87,302,452	16,629,039	103,931,491	
Executive District Officer Community	25,700,808	4,895,392	30,596,200	
Sub Total	1,101,645,001	218,907,999	1,320,553,000	
	81%	16%		97
Developmental			44,795,000	3
Grand Total			1,365,348,000	100

Annex-C**Detail of non deduction of old material cost of G.I.Pipes**

S.No	Name of Scheme	Cost/Amount of Bill(Rs)	Old material Cost @ 10% (Rs)
1	Replacement of old G.I.Pipes WSS Dubair Village	609,714	60,971
2	Replacement of old G.I.Pipes WSS Chakkai	495,979	49,598
3	Replacement of old G.I.Pipes WSS Koi Shingle	655,615	65,562
4	Replacement of old G.I.Pipes WSS Pattan	1,080,000	108,000
5	Replacement of old G.I.Pipes WSS Loori Such	776,762	77,676
6	Replacement of old G.I.Pipes WSS Ashiki Nullah	1,980,838	198,084
7	Replacement of old G.I.Pipes WSS DCO Colony	1,989,039	198,904
8	Replacement of old G.I.Pipes WSS Zaid Khan to Kamila	1,996,994	199,699
9	Replacement of old G.I.Pipes WSS Jog	542,954	54,295
10	Replacement of old G.I.Pipes WSS Kafer Kot	437,842	43,784
Total		10,565,737	1,056,574

Annex D

Detail of overpayment for “Excavation in rock shingle gravel in irrigation water channel”

Name of Scheme	Rate paid	Rate Allowed	Difference	Quantity M3	Overpayment (Rs)
Package 4 Water Channel Sulman abad	187	95	92	417	38,364
Do	341	95	246	278	68,388
Do	187	95	92	363	33,396
Do	341	95	246	336	82,656
Do	187	95	92	228	20,976
Do	341	95	246	342	84,132
Package 7 W.Channel tohi saidan	187	95	92	273	25,116
Do	341	95	246	182	44,772
Water Channel Janabad jamra	187	95	92	185	17,020
Do	341	95	246	278	68,388
Package-5 W.Channel Don Mallah	187	95	92	500	46,000
Do	341	95	246	338	83,148
WSS Kyal to Pattan	1,200	420.39	780	150	117,000
-----do-----	1,200	420.39	780	287	223,860
Package 3 Construction of Foot path	341	229	112	208	23,396
Package 6 Construction of foot path	341	229	112	395	44,240
Total					1,020,852

Annex-E

Name of Work “ Reh: of flood damaged road Supt Vally”

Name of sub Work item	Rate paid M3 (Rs)	Rate Allowed M3 (Rs)	Difference (Rs)	Qty M3 (Rs)	Overpayment (Rs)
Excavation of hard rock grade-I Sput vally road	273	229	44	6750	297,000
Excavation of hard rock grade-I Doga to lohi Road	273	229	44	8900	391,600
Total					688,600

Detail of Overpayment

Name of Work	Item	Rate paid M3	Rate Allowed M3	Difference	Qty M3	Overpayment (Rs)
Establishment of Degree College Dassu	PCC 1:2:4	4699	4156	543	194	105,342

Name of Work	Item	Rate paid M3	Rate Allowed M3	Difference	Qty M3	Overpayment (Rs)
Up gradation of RHC to THQ Pattan	BB Work 1:6	3,763	3721.91	41	387.81	15,867
Up gradation of RHC to THQ Pattan	PCC 1:3:6	3,763	3721.91	41	291.90	11,931
Estb. Of 120 Primary School	PCC 1:3:6	3,637	3477	180	33	5,980
Estb. Of 120 Primary School	PCC 1:3:6	3,657	3477	180	33	5,980
Estb: of 300 class rooms	PCC 1:3:6	3,637	3477	160	22	3,520
Upgradation of HS to Higher Secondary School	PCC 1:3:6	3,631	3477	254	77	11,858
Establishment of GPS Sagle	Excavation in foundation	2,578	105	2473	22.95	56,755

	plinth					
Total						111,891

Establishment of Govt. Polytechnic Institute Pattan

Name of Work	Rate paid M3	Rate Allowed M3	Difference	Qty M3	Overpayment (Rs)
PCC 1:3:6 using 50% boulder	3,660	2,211	1,449	138	199,962
Grand Total 688600+105342+111891+199962					1,105,795
Total					1,305,757