



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

**AUDIT YEAR 2013-14**

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**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

ADP	Annual Development program
AP	Advance Para
AOM&R	Annual Ordinary Maintenance and Repair
BHU	Basic Health Unit
CH	Civil Hospital
CCB	Community Citizen Board
CD	Civil Dispensary
CDR	Call Deposit Receipt
CMD	Chief Minister Directives
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DEO	District Education Officer
DHQ	District Headquarter
DOR	District Officer Revenue
DSM	District Support Manager
EDO	Executive District Officer
E&SE	Elementary & Secondary Education
EMIS	Education Management Information System
GFR	General Financial Rules
GGHS	Government Girls High School
GGMS	Government Girls Middle School
HRA	House Rent Allowance
NPA	Non Practicing Allowance
NIT	Notice Inviting Tender
NHP	Net Hydel Profit
OPD	Outdoor Patients Department
PC-I	Planning Commission One
PAC	Public Accounts Committee
PPHI	People's Primary HealthCare Initiative
PTC	Parent Teacher Council
RHC	Rural Health Centre
RDA	Regional Directorate of Audit
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TSP	Tameer-e-Sarhad Program
TKPP	Tameer-e-Khyber Pakhtunkhwa Program

## **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, Malakand 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 District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of four District Governments namely Mardan, Malakand, Swabi and Buner. This Regional Directorate has a human resource of 12 officers and staff, a total of 3636 mandays. The annual budget amounting to Rs 11.574 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, Malakand 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, Health, Community Development, Agriculture and Education. 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 as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department notification No. SO(E-I)E&AD/9-49/2010 dated 20th February 2010.

Administratively, District Malakand is subdivided into two tehsils namely, Malakand and Dargai. 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 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 ranged from 15% to 40%.

**c. Expenditure audited**

Out of total expenditure of the District Government, Malakand for the financial year 2012-13, auditable expenditure under the jurisdiction of RDA was Rs 2,848.499 million covering 01 PAO and 123 formations. Out of this, RDA audited an expenditure of Rs 765.640 million which, in terms of percentage, was 27% of auditable expenditure. 06 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

**d. Receipts audited**

The receipts of District Malakand for the financial year 2012-13, were Rs11.253 million. Out of this, RDA Malakand audited receipts of Rs 8.413 million which, in terms of percentage, was 75% of auditable receipts.

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

Recovery of Rs35.718 million was pointed out during the audit. However, no recovery was affected till finalization of this report. Out of the total recoveries pointed out, Rs15.342 million was not in the notice of the executive before audit.

#### **f. Desk Audit**

The audit year 2013-14 witnessed intensive application of desk audit techniques in RDA. This was facilitated through 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, 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. Misappropriation of Rs 5.670 million was noted in one case<sup>1</sup>
- ii. Non production of record was pointed out in one case<sup>2</sup>
- iii. Irregularities and non compliance of rules Rs55.363 million were noted in six cases.<sup>3</sup>
- iv. Internal control weaknesses of Rs 88.624 million was noted in eleven case.<sup>4</sup>

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

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1 1.2.1.1

2 1.2.2.1

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

4 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, 1.2.4.5, 1.2.4.6, 1.2.4.7, 1.2.4.8, 1.2.4.9, 1.2.4.10, 1.2.4.11

## **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.
- iii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, and administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Timely supplies of furniture need to be ensured. .
- v. Penalty on Late supplies needs to be imposed and credited into treasury.
- vi. Decisions taken in the 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	*2,859.752
2	Total formations in audit jurisdiction	192	2,859.752
3	Total Entities (PAO) Audited	01	#774.053
4	Total formations Audited	06	774.053
5	Audit & Inspection Reports	06	774.053
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

\*Included receipt of Rs11.253 million.

#Included receipt of Rs8.413 million.

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

S.No	Description	Amount Placed under Audit Observation
1	Unsound asset management	5.543
2	Weak financial management	55.037
3	Weak Internal controls relating to financial management	83.410
4	Others	5.670
<b>Total</b>		<b>149.660</b>

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

<b>S.No</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	199.432	203.882	8.413	362.326	774.053	1,219.850
2	Amount Placed under Audit Observations /Irregularities of Audit	26.07	25.405	7.113	91.072	149.660	159.780
3	Recoveries Pointed Out at the instance of Audit	-	-	7.113	28.605	35.718	112.989
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	33.251
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	3.689

**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	53.666
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	1.483
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.	23.099
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public money.	35.718
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	35.694
	<b>Total</b>	<b>149.660</b>

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<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 Malakand

### 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. 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) acts 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 2012-13 (Variance analysis)

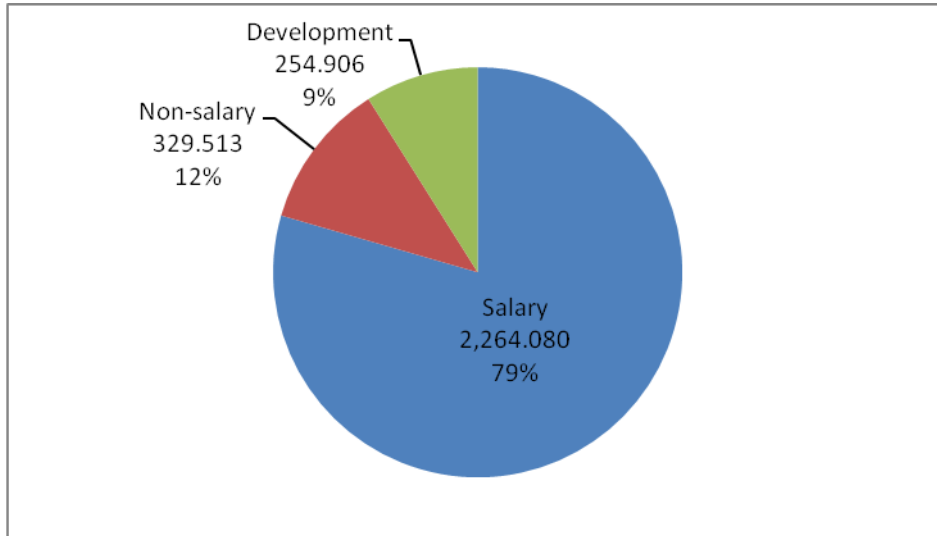
(Rs in million)

2012-13	Budget	Expenditure	(Saving)/Excess	%age Excess/Saving
Salary	2,298.221	2,264.080	(34.141)	1.485
Non-salary	405.568	329.513	(76.055)	18.752
Development	265.142	254.906	(10.236)	3.860
<b>Total</b>	<b>2,968.931</b>	<b>2,848.499</b>	(120.432)	24.097

A budget of Rs 2,968.931 million was allocated, against which an expenditure of Rs 2,848.499 was incurred by the District Government, Malakand with saving of Rs 120.432 million during 2012-13.

### EXPENDITURE 2012-13

(Rs in million)



Detail is given at Annex-B

#### 1.1.3 Comments on the status of compliance with PAC/ZAC 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	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 Misappropriation**

#### **1.2.1.1 Misappropriation of unspent balance-Rs 5.670 million**

According to Para 95 of General Financial Rules Volume-I, all anticipated savings should be surrendered well before close of financial year.

Executive District Officer Health Malakand withdrew on simple receipts unspent balance of Rs 5,670,992 under the head Pay and Allowances for vacant posts in BHUs during financial year 2012-13. The amount was transferred to the District Support Manager of PPHI Malakand but no record/detail regarding the utilization of the amount was provided to audit. Thus, chances of misappropriation of the balance amount cannot be ruled out. Audit further holds that the unspent balance under Pay and Allowances of vacant posts should have been surrendered to Government.

Audit observed that misappropriation occurred due to lack of care for public money

Misappropriation of unspent balance of Pay and Allowances resulted in loss to Government.

When reported in August 2013, management stated that at the movement the actual position was not known about the utilization of the amount. Detail of the expenditure incurred from the said amount would be obtained from DSM (PPHI) and all concerned would be informed accordingly.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends that detail of the expenditure made from the unspent balance may be obtained from the PPHI and the same may be produced to audit.

AP No. 43/2012-13(AC-IV)

## **1.2.2 Non production of record**

### **1.2.2.1 Non production of record**

According to Section 14 (3) of the 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 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 Health Malakand did not produce the following record to audit during financial year 2012-13

- i. Record of appointments of staff during financial year 2012-13
- ii. List of Government accommodations of all BHUs and RHC Dheri Julagram
- iii. Payroll summaries for the months of July 2012 to June 2013.
- iv. OPD of Rural Health Centre Sakhakot and CD Manzari Baba
- v. X-ray receipts of Civil Hospital Totakan and RHC Julagram
- vi. Emergency receipts of Civil Hospital Thana

Audit observed that non production of record occurred due to non compliance with rules.

When reported in August 2013, management stated that record would be produced to audit but the record was not produced till finalization of this Report.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends to produce the above mentioned record for verification and action against the person(s) at fault.

AP No. 42/2012-13(AC-IV)

### **1.2.3 Irregularity/ Non compliance**

#### **1.2.3.1 Irregular release of PTC fund-Rs 26.929 million**

According to serial No. 5 of the minutes of the meetings held on 9 to 16<sup>th</sup> January, 2012 in Finance Department circulated vide letter No.FMIU/FD/1-1/2008/Budget Estimate/DSP dated 27.2.2012, releases of Parent Teachers Councils must be transferred upfront to the bank accounts of councils.

District Officer Finance & Planning Malakand released Parent Teachers Councils (PTC) fund for Rs 7,371,000 under the head class consumables and Rs 19,558,000 under the head petty repair to District Education Officer Malakand during financial year 2012-13. Audit held that the release was irregular as it was required to be made direct to the PTCs' bank accounts instead of District Education Officer.

Audit observed that irregular release of PTC fund occurred due to non compliance with the instructions of the Finance Department.

When reported in August 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends to intimate the matter to the higher ups for appropriate action.

AP No. 23/2012-13(AC-IV)

#### **1.2.3.2 Unauthorized/irregular expenditure out of Net Hydal Profit & CMD Fund– Rs8.491 million**

According to Finance Department Notification No. BO(NFC-1)FD/6-19/2011 dated 24/3/2012, Net Hydel Profit shall be utilized on electricity, supply of gas, roads, technical education, water supply schemes, education and health



facilities. Similarly, construction of shrine is not included in eligible sector under TKPP/CMD guidelines.

Deputy Commissioner Malakand approved expenditure of Rs 4,500,000 on sectors which were not eligible under the head Net Hydel Profit share. Similarly, construction of a shrine (Ziarat) was approved for Rs 3,991,000 out of CMD fund which was also ineligible sector. Thus, the fund amounting to Rs 8,491,000 (4,500,000+3,991,000) was utilized in violation of rules framed by Finance Department for utilization of Net Hydel Profit Share and TKPP/CMD. Detail of the schemes is as under:

S.No	Name of Scheme	Executing Agency	Head	Amount(Rs)
1	Repair of levy post Qulangai U/C pir kheil	TMA Batkhela	Net hydal profit	500,000
2	Renovation of Levy Post At Palai	TMA Batkhela	-do-	1,000,000
3	Constt: of old levy post at middle Batkhela	TMA Batkhela	-do-	1,000,000
4	Renovation of Janaz Gah at Malakand	TMA Batkhela	-do-	1,000,000
5	Construction of Levy Post at G.U Khail	TMA Dargai	-do-	1,000,000
6	Construction of ziarat of Ahmad khan Baba at Alladand Dheri	C&W	CMD	3,991,000
<b>Total</b>				<b>8,491,000</b>

Audit observed that unauthorized payment occurred due to negligence and weak administrative control.

When reported in August 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends that unauthorized execution of works from Net Hydel Share and CMD may be justified.

AP No. 04/2012-13(AC-IV)

### **1.2.3.3 Irregular purchase of equipments-Rs 8.086 million**

According to rule 34 of the Khyber Pakhtunkhwa Procurement of Goods, Works and Services Rules, 2003 read with rule 7 of the Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 2001, all procurements/maintenance shall be carried out through competitive bidding/tenders in print media or electronic media (website) for expenditure above Rs 40,000.

Medical Superintendent DHQ Hospital Batkhela purchased different equipments from different suppliers for Rs 8,085,500, detail at Annex-C, during financial year 2012-13. Audit observed the following irregularities:

1. Notice Inviting Tenders in the print media as well as electronic media was not found on record.
2. No agreement was executed with the suppliers
3. No inspection report of the technical committee was provided
4. No installation report of electro medical workshop was available
5. No District Purchase Committee was constituted

Audit observed that irregular purchase was made due to non observance of rules and undue favor to the suppliers.

Irregular purchase resulted in violation Government rules.

When reported in August 2013, management stated that this office showed CDR, comparative statement etc to audit. Reply of the management was irrelevant.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation by District Administration keeping in view the irregularities and fixing responsibly on the person(s) at fault.

AP No. 66/2012-13(AC-IV)

#### **1.2.3.4 Irregular purchase of other stores-Rs 7.912 million**

According to condition No. 9 of terms and conditions for purchase of equipments vide Director General Health Khyber PakhtunKhwa letter No.5480-560 dated 7.8.2006, there shall be call deposit of 2% of the tender value pledged to the Government.

Medical Superintendent DHQ Hospital Batkhela purchased “other stores” for Rs 7,912,934 from different suppliers during financial year 2012-13. Audit observed that the tenders were opened on 17.08.2012 and the contracts were awarded to the contractors/suppliers who did not deposit 2% call deposit. The award of contract without call deposits was clear violation of rules. Detail is at Annex-D.

Audit observed that irregular purchase was due to non observance of rules and undue favour to the contractors/suppliers.

Irregular purchase resulted in violation of Government rules.

When reported in August 2013, management stated that purchase was made through advertisement and purchase committee and according to specification. Reply was irrelevant because audit observation was based on non deposit of call deposit and not on publicity and specification.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation by District Administration and fixing responsibility on the person(s) at fault.

AP No. 62/2012-13(AC-IV)

#### **1.2.3.5 Irregular purchase of land-Rs 2.400 million**

According to instruction No.5 of the Notification REV/V/4/2006/ Notification/LA10973 dated 17/8/2006 of Revenue Department of Government of Khyber Pakhtunkhwa, the collector will notify the committee for assessment

and determination of price and verification of title of ownership. The committee while determining the price will take into consideration, the price paid recently in that estate and neighborhood, the price paid in private transaction, all other information in this regard referred to in section 23 of the Land Acquisition Act 1894 and to consult respectable people of the area.

District Officer Revenue & Estate Malakand purchased land for graveyard at Gumbat Batkhela for Rs 2,400,000 through private negotiation during financial year 2012-13 but the land was purchased without price/rate assessment of the committee required under above mentioned rules. Thus, the purchase held irregular and needs justification. Moreover, possession of land certificate was also not available on record.

Irregular purchase of land occurred due to non observance of rules and regulations.

Irregular purchase of land resulted in violation of rules.

When reported in August 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends that the irregular purchase may be investigated and responsibility may be fixed on person(s) at fault.

AP No. 30/2012-13(AC-IV)

#### **1.2.3.6 Unauthentic and unjustified payment on account of hiring of vehicles for election duty-Rs 1.483 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.

Deputy Commissioner Malakand paid Rs 1,482,900 on account of hiring of vehicles for General Elections 2013's duties. Audit observed the following irregularities.

1. Actual payee's receipts, showing details along with other documentary proof, were not produced so the authenticity of the hiring of vehicles and payments could not be verified.
2. Normally elections duties are performed only for two days but the local office showed hiring of vehicles for 5 to 11 days which was unjustifiable and resulted in loss of Rs 829,980 to Government as detailed below:

	No of vehicle	No of days	Fair and consumption charge (1500+3270=4770) (Rs)	Total paid (Col 2xcol 3x col 4) (Rs)	Payable (for 2days) Col 2x col 4x 2days (Rs)	Difference (loss) (Col5-col 6) (Rs)
1	2	3	4	5	6	7
Army	18	5	4,770	429,300	171,720	257,580
FC	10	5	4,770	238,500	95,400	143,100
Levies	10	11	4,770	524,700	95,400	429,300
<b>Total</b>				<b>1,192,500</b>	<b>362,520</b>	<b>829,980</b>

3. Rs 290,400 were shown paid to the personnel as dietary charges which was also unjustifiable because the fund was meant for hiring of vehicles not for dietary charges.

Audit observed that unjustified and unauthentic payment occurred due to weak financial management.

Unjustified and unauthentic payment resulted in loss to Government.

When reported in July 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 18.07.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter needs to be investigated keeping in view unjustified payment and loss to government besides recovery from the person(s) at fault.

AP No. 11/2012-13(AC-IV)

## **1.2.4 Internal Control Weaknesses**

### **1.2.4.1 Unknown whereabouts of money-Rs 35.694 million**

According to para 10 (i) of General Financial Rules 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

District Officer Revenue and Estate Malakand purchased land for Baizai irrigation scheme Wartair and Dobandi vide award No. 15 &16 dated 31.12.2012 for Rs 33,183,481. The said amount was shown sent to Tehsildar Batkhela by DOR through Cheques No.0652834 and 0652835 dated 21.12.2012 vide letter No 6797 dated 24.12.2012. Later on, cheques No. 233672 and 233673 dated 31.12.2012 were drawn in the name of Naib Tehsildar Dargai for the same amount and schemes with the direction to pay the amount to the landowners. In addition to the above, an other cheque No.0653243 dated 09/4/2013 for Rs 2,510,625 for acquisition of land at Moza Sorana was sent to Naib Tehsildar Dargai by Additional Deputy Commissioner/DOR Malakand but it was not known whether the said amount of Rs 35,694,106 (33,183,481+2,510,625) was paid to landowners or not or kept in the bank, record of the local office was silent about the whereabouts of the amount.

Audit observed that unknown whereabouts of the money occurred due to weak internal managerial controls.

Unknown whereabouts of the money resulted in unauthentic payment.

When reported in August 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends that it may be determined as to whether or not the amount of Rs 35,694,106 has been distributed among the land owners.

AP No. 32/2012-13(AC-IV)

#### **1.2.4.2 Non release of CCB fund-Rs 16.905 million**

According to GFR 66 Vol-I, all estimates of revenue and expenditure included in the budget are for the financial year.

District Officer Finance Malakand did not release CCBs' fund for Rs 16,905,234 and the fund was kept unutilized since financial year 2011-12. Due to non release of CCB fund during the respective financial years, no developmental activities were carried out under the said head. Thus, people of the vicinity were deprived of the basic amenities. Audit holds that the fund should have been released during the financial years 2011-12 and 2012-13 as required by the above mentioned criteria.

Audit observed that non release was due to lack of financial controls and lack of interest in providing basic facilities to common people.

Non release of fund resulted in blockage of fund and non execution of developmental works in the area.

When reported in August 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends release of the funds to the concerned executing agencies and fixing responsibility on the person(s) at fault.

AP No. 25/2012-13(AC-IV)

#### **1.2.4.3 Loss to government by paying higher rates-Rs 12.250 million**

According to instruction No.5 of the Notification REV/V/4/2006/ Notification/LA10973 dated 17/8/2006 of Revenue Department of Government of Khyber Pakhtunkhwa, the collector will notify the committee for assessment and determination of price and verification of title of ownership. The committee

while determining the price will take into consideration, the price paid recently in that estate and neighborhood, the price paid in private transaction from the register of mutations and record of registration department, all other information in this regard referred in section 23 of the Land Acquisition Act 1894 and to consult respectable people.

District Officer Revenue and Estate Malakand purchased 35 kanal land for establishment of Government Girls Degree College Sakhakot during financial year 2012-13 through private negotiation. The land was purchased @ Rs 650,000 per kanal valuing Rs 22,750,000 but Tehsildar Dargai and Naib Tehsildar Dargai had assessed the rate of the land from 2 to 3 lac per kanal and recommended the purchase of land at Rs 300,000 per kanal vide letter No.373/Tehsildar dated 15.12.2012. Purchase of land @ Rs 650,000 instead of Rs 300,000 resulted in loss to Rs 12,250,000 as detailed below:

<b>Area purchase</b>	<b>Rate paid (Rs)</b>	<b>Amount paid (Rs)</b>	<b>Rate assessed/recommended by Tehsildar and Naib Tehsildar (Rs)</b>	<b>Amount payable (Rs)</b>	<b>Overpayment (Rs) (Col.3-Col.5)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
35 kanals	650,000	22,750,000	300,000	10,500,000	12,250,000

Furthermore, a person namely Col (R ) Hidayatullah of Sakhakot offered land at flat reduction of Rs 50,000 per kanal compared to the other lowest bidder/owner vide his letter No. Nil dated 11/11/2011 but his offer was not entertained and ignored.

In addition, payment was made to the son of the land owner and no authority given by the owner in this regard was produced. Copy of the cheque was also not available on record.

Loss to government occurred due to ignoring the due process of the land acquisition.

When reported in August 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.



Audit recommends inquiry/ investigation in the matter and fixing responsibility besides recovery of the overpaid amount from the person(s) at fault.

AP No. 28/2012-13(AC-IV)

#### **1.2.4.4 Non collection of pupil fund-Rs 5.050 million**

According to Notification No.4204-33/F.No.P-7/P-Fund/General/DD(F&A) Dated Peshawar 29.04.2010 by Directorate of Elementary & Secondary Education Khyber Pakhtunkhwa. Sports, Examination, Poor, Red Crescent, Medical, Shaheen, Boys Scouts and Girls Guide funds should be collected from students at prescribed rates.

Executive District Officer (E&SE) Malakand at Batkhela did not collect pupil funds of Rs 5,050,745, calculated on the basis of EMIS data, for the financial year 2011-12 which was required to have been collected from students of various classes. Detail at Annex-E.

Audit observed that non collection of students funds occurred due to weak internal controls.

Non collection of fund resulted in loss to Government.

When reported in May 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

DAC in its meeting held on 13.06.2013 directed that detail of pupils fund collected should be obtained from the concerned principals and head teachers. No progress in the matter was intimated till finalization of this Report.

Audit recommends that DAC recommendations may be implemented under intimation to audit.

124/2011-12(AC-IV)

#### **1.2.4.5 Overpayment on account of Compulsory Acquisition Charges- Rs4.654 million**

According to section 18(1) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application to the collector, require that the matter be referred by the collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable or the apportionment of the compensation among the persons interested.

According to section 20 a & b of Land Acquisition Act 1894, the court shall thereupon cause a notice specifying the day on which the court will proceed to determine the objection, and directing their appearance on that day to be served on the applicant and all persons interested in the objection.

According to section 23(2) of Land Acquisition Act 1894, in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of the acquisition.

District Officer Revenue and Estate Malakand acquired land for different departments for Rs 31,027,526 and paid Rs 4,654,129 as 15% compulsory acquisition charges thereon to the land owners during financial year 2012-13 for which the collector/DOR was not competent to allow. Audit observed that:

1. 15% Compulsory acquisition charges were allowed at the time of award.
2. No written objection, obstruction, refusal or appeal made to the Collector/Court by the land owners for the said charges.
3. 15% compulsory acquisition charges were allowed by Collector/DOR for which he was not competent to allow as the court was the only competent authority to allow the charges vide section 23(2) of the Act as referred to above. Collector/DOR is not the Court. According to section 3(d) of the Land Acquisition Act 1894 "Court" means an Additional District Judge is judge of Principal Civil Court of original jurisdiction, The expression "Court" does not include Collector.

4. Neither the cases were referred to Court nor any proceeding was undertaken/carried out under section 20(a)(b) mentioned in the criteria.

In light of above mentioned points audit holds that the payment of 15% compulsory acquisition charges was in violation of the Land Acquisition Act 1894. Detail is as under:

S.No	Name of scheme	Cost of land (Rs)	15% compulsory charges (Rs)	Total (Rs)
1	Bazai Irrigation scheme Wartair	25,631,550	3,844,733	29,476,283
2	Bazai Irrigation scheme, Dobandi	3,223,650	483,548	3,707,198
3	Bazai Irrigation scheme Sorana	2,172,325	325,849	2,498,174
	<b>Total</b>	<b>31,027,526</b>	<b>4,654,129</b>	<b>35,681,655</b>

Overpayment was made due to non observance of the relevant laws.

Payment of compulsory acquisition charges resulted in loss to Government.

When reported in August 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends to probe into the matter and the overpaid amount needs to be recovered and deposited into the Government treasury.

AP No. 34/2012-13(AC-IV)

#### **1.2.4.6 Excess payment on account of Girls stipends fund-Rs 4.244 million**

According to para 296 of FTR, controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received

and in order. The calculation is correct and the grants have not been exceeded over allotment.

Executive District Officer (Elementary & Secondary Education) Malakand showed payment of Rs 28,321,200 to Post Master General for onward distribution among 15,734 girls students of classes (6<sup>th</sup> to 10<sup>th</sup>) as stipends for the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> quarters of financial year 2011-12. But according to the EMIS data maintained in the local office, the number of girls students was 13,376 (3,826+9,550) in GGMSs and GGHSs during that year. Thus, an excess payment of Rs 4,244,400 was shown. Detail is as under:

Number of students for which stipend drawn	Number of girls students as per EMIS data	Difference in numbers	Rate (Rs)	Excess drawl (Rs)
15,734	13,376	2,358	1,800	4,244,400

Audit observed that excess payment occurred due to weak financial control.

Excess payment resulted in loss to Government.

When reported in May 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

DAC in its meeting held on 13.06.2013 directed to verify the record. No progress in the matter was intimated till finalization of this report.

Audit recommends that the excess amount should be recovered and deposited in Government treasury.

128/2011-12(AC-IV)

#### **1.2.4.7 Non Supply of furniture-Rs 4.088 million**

According to Serial No. 03 of the terms and conditions of Pak German Wood Working Centre Peshawar supply order No: PGWWCP/2991 Dated: 29-06-2011, Supply was required to be completed within six months after the date of issuance of supply order.

Executive District Officer (Elementary & Secondary Education) Malakand drew Rs 3, 800,117 and Rs 288, 535 totaling Rs 4,088,652 on account of purchase of furniture made from Pak German Wood Working Centre during financial year 2011-12, but the furniture was not supplied till date of audit.

Audit observed that non supply of furniture occurred due to non observance of the terms and conditions of the supply order.

Non supply of furniture resulted wastage and blockage of government resources.

When reported in May 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

DAC in its meeting held on 13.06.2013 directed that supply would be completed and the issue would be taken up with the Government either to include penal clause in the agreement or take effective steps for timely supply so that the firm is not left at its will. No progress in the matter was intimated till finalization of this report.

Audit recommends completion of supply besides imposition of penalty on late supply.

AP No. 118/2011-12(AC-IV)

#### **1.2.4.8 Unjustified purchase of equipments from A/C-IV-Rs 2.266 million**

According to Para 10 (i) of General Financial Rules 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.

Executive District Officer Health Malakand purchased equipments for Rs 2,266,700 for THQ Hospital Dargai from A/C-IV during financial year 2012-13. Audit held that the equipments were included in the PC-I for “Up gradation of

Civil Hospital to category C Hospital Dargai” by the Provincial Government under ADP No.322/40067(2004-05) and an amount of Rs 115.245 million was approved as capital cost. The purchase was required to be made from A/C-I under the said ADP instead of A/C-IV. Purchase of the equipments from A/C-IV instead of AC-I may lead to double drawal and misappropriation. Detail at Annex-F.

Furthermore, the following irregularities were also observed:

1. No Proper specification of the equipments were provided
2. No agreement was executed with suppliers
3. No inspection report of the Electro Medical Engineers was provided
4. No District Purchase Committee was constituted

Audit observed that unjustified purchase was made due to lack of internal control.

Unjustified purchase may result in duplicity of payment and may lead to misappropriation

When reported in August 2013, management stated that the purchase of equipments was made on need basis. The grant was allocated from district finance department and no provision from Provincial health department was received. Reply was not convincing because the equipments were included in the PC-I and purchase was required to be made from AC-I under the approved ADP.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit suggests that the matter needs to be investigated keeping in view purchase of the said equipments from AC-I.

AP No. 48/2012-13(AC-IV)

**1.2.4.9 Doubtful supply and doubtful issuance of jute tats –Rs 1.129 million**

According to supply order issued by EDO (E&SE) vide memo No.7368/P&D/Purchases/2011-12 14-6-2012 to M/S Sun Shine Trading Company Batkhela, supply of Jute tats should be completed before 30-06-2012.

Executive District Officer (Elementary & Secondary Education) Malakand issued a supply order No.7368/P&D/Purchases/2011-12 14-6-2012 to M/S Sun Shine Trading Company Batkhela for the supply of 5333Jute tats @ Rs 375/tat valuing Rs 1,999,875 during financial year 2011-12. It was observed that 1550 tats @ Rs 375 for Rs 581,250 were shown received on 13-06-2012 before the issuance of supply order i.e. on 14-06-2012. Audit holds that either it was the result of a preplanned deal or the supply pertained to previous year. Moreover, 3010 tats(3010x375=Rs 1,128,750) were shown issued to various offices/Schools but no acknowledgement from the recipients was produced.

Non supply and doubtful issuance occurred due to weak financial management.

When reported in May 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

DAC held on 13.06.2013, management failed to justify the position as no reply was submitted.

Audit recommends investigation of doubtful supply and issuance of jute tats by District Administration and fixing responsibility on the person at fault.

AP No. 133/2011-12(AC-IV)

**1.2.4.10 Non deduction/ non deposit of the 2% TMA Tax (Property Tax) -Rs 1.007 million**

Government of Khyber Pakhtunkhwa Local Government department letter No. AO-II /LCB/6-11/2011 dated 21/4/2011 provides that 2% property tax will be paid on immovable property.

District Officer Revenue & Estate Malakand purchased/acquired land for different departments for Rs 50,358,771, detailed below, during financial year 2012-13 but failed to deduct 2% TMA Tax (Property Tax) for Rs 1,007,174 thereon.

S.No	Particulars	Cost of land acquired (Rs)	2% Property Tax (TMA Tax) (Rs)
1	Purchase of land for Graveyard at Gumbat	2,400,000	48,000
2	Bazai Irrigation scheme Wartair	29,476,283	589,525
3	Bazai Irrigation scheme, Dobandi	3,707,198	74,143
4	Bazai Irrigation scheme Sorana	2,510,665	50,213
5	Construction of Model Drug Addicts Detoxification and Rehabilitation Centre/Special Education Complex Thana	12,264,625	245,293
<b>Total</b>		<b>50,358,771</b>	<b>1,007,174</b>

Audit observed that non deduction of tax occurred due to lack of internal control.

When reported in August 2013, management stated that proper reply would be furnished later on after scrutinizing the relevant record.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends to deduct and deposit the 2% tax into the proper account.

AP No. 33/2012-13(AC-IV)



#### **1.2.4.11 Non-deposit of Government receipts – Rs 1.053 million**

According to para 28 of GFR Vol.-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Medical Superintendent DHQ Hospital Batkhela, Malakand did not deposit Government receipts of Rs 1,052,765 under various heads into the Government treasury during financial year 2012-13. Detail is at Annex-G

Audit observed that non deposit of receipts was due to lack of financial and internal control.

Non deposit of receipts resulted in loss to Government.

When reported in August 2013, management stated that action would be taken after checking the record. Reply was not convincing because the observation was based on the record provided to audit.

Request for the convening of DAC meeting was made on 29.08.2013. DAC meeting was not convened till finalization of this Report.

Audit recommends that receipts should be deposited into Government treasury under intimation to audit

AP No. 58/2012-13(AC-IV)

## ANNEXURE

**Annex-A**

### Detail of MFDAC Paras

(Rs in million)

S No	AP No	Department	Gist of para	Amount
1.	1	Deputy Commissioner	Non-Deposit of Profit	0.213
2.	2		Non deposit of rent and loss to Government due to allotment of shops and quarters at nominal rates.	0.137
3.	3		Unauthorized expenditure on non-devolved department – Rs3.5 million	3.5
4.	5		Non-utilization of CMD Fund	8.21
5.	6		Consumption of POL more than permissible limits	0.220
6.	7		Non deduction of Sales Tax and Income Tax	0.093
7.	08		Non deduction/deposit of stamp duty	0.176
8.	09		Non payment of Stipend under NIP	25.72
9.	10		Illegal retention/ non clearance of electricity charges	13.94
10.	12		Difference in the cash book and bank balances	7.164 1.268
11.	13	DO Planning	Unauthorized repair work out of District ADP	3.5
12.	14		Unauthorized and irregular expenditure out of NHP & CMD	8.5
13.	15		Unauthorized expenditure on non devolved department	3.5
14.	16		Non utilization of CCB fund	16.905
15.	17		Unjustified provision of consultancy	0.153
16.	18		Non production of record	25.80
17.	19	DO Finance	Unauthorized release without token money	25.075
18.	20		Unjustified release of POL & repair	0.766
19.	21		Unjustified release of the District Nazim's budget	0.615
20.	22		Release of M&R fund for the repair of non devolved departments' buildings	3.55
21.	24		Non maintenance of FTR 7& FTR-8	
22.	26		Unauthorized appropriation from lump sum	16.905
23.	27		Irregular drawal of pay and allowances	0.867
24.	29	DOR &E	Unjustified advance payment for purchase	0.499

			of land	
25.	31		Illegal retention of balance amount	0.110
26.	35		Non reconciliation and non maintenance of Cash Book	79.213
27.	36		Unauthorized payment on account of POL	0.40
28.	37		Difference of Rs 1.794 million and Rs 2.816 million between cash book and bank figures	1.794
29.	38	EDO Health	Non supply of medicines	0.912
30.	39		Non deposit of Ambulance receipts	0.067
31.	40		Non-recovery of non practicing allowance	0.380
32.	41		Overpayment on account of conveyance allowance	0.102
33.	44		Non-deposit of Government receipts	0.250
34.	45		Irregular drawal of money	4.652
35.	46		Misclassification of POL and Repair of vehicle budget	0.253
36.	47		Non imposition of penalty on late supply of Medicines	0.043
37.	49		Non deduction of Income Tax	0.079
38.	50		Doubtful /Unauthorized expenditure on fog spray on dengue	0.550
39.	51		Non deduction of HRA-Rs 82,740	0.083
40.	52		Difference in the cash book and bank balances	7.163 1.268
41.	53	MS DHQ Hospital	Non imposition of penalty on late supply of Medicines	0.447
42.	54		Non supply of medicines	3.265
43.	55		Unauthentic payment on account of Non Practicing Allowance	0.106
44.	56		Overpayment on account of conveyance allowance	0.501
45.	57		Recovery of unauthorized payment of Doctor Share	0.441
46.	59		Overpayment due to grant of house rent allowance	0.068
47.	60		Unauthentic issuance of medicines-	15.807
48.	61		Unauthorized purchase of furniture	0.646
49.	63		Unverified payment of Pay & Allowances	1.400
50.	64		Unauthorized purchase of medicines	1.6
51.	65		Non deduction of Income Tax	0.279
52.	67		Unauthorized consumption of POL and	0.371

			repair	
53.	68		Difference in expenditure -Rs 23.638 million and receipts figure-Rs 19.153 million between bank and cash book figures	23.638 19.153
<b>Total</b>				<b>332.317</b>

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

S. No	Descriptions	Expenditure			
		Salary (Rs)	Non-Salary (Rs)	Total (Rs)	Percentage
1	District Coordination Officer (DCO)	125,133,295	103,400,000	228,533,295	8.02%
2	Executive District Officer (Agriculture)	62,311,000	6,923,295	69,234,295	2.43%
3	Executive District Officer (Community Development)	39,626,120	4,404,880	44,031,000	1.55%
4	Executive District Officer (Education)	1,563,612,000	138,582,600	1,702,194,600	59.76%
5	Executive District Officer (Finance and Planning)	13,346,000	5,719,880	19,065,880	0.67%
6	Executive District Officer (Health)	377,830,800	32,859,000	410,689,800	14.42%
7	Executive District Officer (Revenue)	9,602,000	1,066,890	10,668,890	0.37%
8	Executive District Officer (Works and Services)	72,619,200	36,556,500	109,175,700	3.83%
<b>Total Current Expenditure</b>		2,264,080,415	329,513,045	2,593,593,460	<b>91.05%</b>
Percentage		79.48%	11.57%	91.05%	
<b>Developmental Expenditure</b>				254,906,000	<b>8.95%</b>
<b>Grant Total</b>				<b>2,848,499,460</b>	<b>100</b>

## Annex-C

**Irregular purchase of equipments**

<b>S.No</b>	<b>Supplier</b>	<b>Date of purchase</b>	<b>Item</b>	<b>Amount (Rs)</b>
1	Alam &CO	20.02.2013	CR system for X-Ray	3,650,000
2	Said enterprises	27.04.2013	X-Ray AVR	350,000
3	Alam &CO	20.02.2013	ECHO cardio graphy color	2,000,000
		20.02.2013	Crash card	195,000
		20.02.2013	Oxygen concentrator 2 in number	400,000
		20.02.2013	UPS for OT	90,000
		27.02.2013	Chemistry Analyzer	448,500
		27.04.2013	UPS for computer	50,000
		27.02.2013	Generator	290,000
		27.02.2013	Head light	200,000
		27.02.2013	Tens	20,000
		27.02.2013	Short wave diameter	120,000
		27.02.2013	Intra red reg machine	120,000
		27.02.2013	Electric measures stimulator	20,000
4	Said enterprises	27.04.2013	Fax machine	44,000
		27.04.2013	Navigator	88,000
<b>Total</b>				<b>8,085,500</b>

**Annex-D****Detail of purchase of other stores**

<b>S.No</b>	<b>Item</b>	<b>Amount (Rs)</b>
1	X-ray Films	342,870
2	Vaccine	199,793
3	Lab chemicals	299,700
4	Other store	199,870
5	ACD Bags	10,000
6	Washing Charges	299,986
7	Medicines	5,810,951
8	OT items	149,864
9	Bedding clothing	599,900
<b>Total</b>		<b>7,912,934</b>

**Annex-E****Detail of non collection of pupil fund**

<b>Student Level</b>	<b>Sport Fund</b>	<b>Exam Fund</b>	<b>Medical Fund</b>	<b>Poor Fund</b>	<b>Red Crescent</b>	<b>Scout/ GG Fund</b>	<b>Shaheen Fund</b>	<b>Total Fund (Rs)</b>	<b>Total Enrollment</b>	<b>Amount (Rs)</b>
Primary Boys	3	2	1	2	0	0	2	10	41500	415,000
Primary Girls	3	2	1	2	0	0	0	8	38493	307,944
Middle Male	30	40	8	8	2	25	0	113	15459	1,746,867
Middle Female	30	40	8	8	2	12	0	100	11641	1,164,100
High Male	40	50	10	10	2	25	0	137	6621	907,070
High Female	40	50	10	10	2	12	0	124	4111	509,764
<b>Total</b>										<b>5,050,745</b>



**Annex-F****Detail of equipments**

S.No	Name of supplier	Item	Quantity	Rate (Rs)	Amount (Rs)
1	<b>Said enterprises</b>	Dental syringe steel	10	550	5,500
2		Dental needle	10	850	8,500
3		Mouth Mirror	10	450	4,500
4		Straight elevator	10	900	9,000
5		Upper & lower BDR	10	510	5,700
6		Probe	10	170	1,700
7		Scissor	40	500	20,000
8		Tweezers	10	500	5,000
9		Needle holder	10	500	5,000
10		Suturing needle	10	500	5,000
11		Suturing silk blade	2	320	3,200
12		Chemistry Analyzer	2	400,000	800,000
13		BP set Desk top	50	3,450	172,500
14		Stethoscope	78	1,050	81,900
15	<b>Alam &amp;CO</b>	Bed side locker	20	6,000	120,000
16		Drip stand	20	3,500	70,000
17		Suction machine	2	120,000	240,000
18	<b>Said enterprises</b>	Bed semi puller	20	17,000	340,000
19		Over head trolley	20	5,700	114,000
20		Dressing trolley	2	25,500	51,000
21		BP set	10	3,450	34,500
22		Stethoscope	34	1,050	35,700
23		Ward screen	20	6,700	134,000
<b>Total</b>					<b>2,266,700</b>

**Annex-G****Detail of non deposit of various Government receipts**

<b>S.No</b>	<b>Unit</b>	<b>Total receipt required to be deposited (Rs)</b>	<b>Receipt deposited (Rs)</b>	<b>Difference (Rs)</b>
1	OPD	953,049	872,055	80,994
2	Lab	728,075	465,968	262,107
3	X-ray	473,935	305,226	168,709
4	ECG	80,621	53,425	27,196
5	ETT	20,000	12,180	7,820
6	Ultra sound	963,720	616,781	346,939
7	Canteen	209,000	50,000	159,000
<b>Total</b>				<b>1,052,765</b>