



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
TOR GHAR**

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
AM&R	Annual Maintenance & Repair
BOQ	Bill of Quantity
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Deputy District Officer
DG	Director General
DHQ	District Headquarter
EDO	Executive District Officer
E&SE	Elementary & Secondary Education
F&P	Finance and Planning
GFR	General Financial Rules
GGHS	Government Girls High School
GHS	Government High School
THQ	Tehsil Headquarter Hospital

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, Tor Ghar for the financial year 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 Governments Audit, Khyber Pakhtunkhwa carries out the audit of Six District Governments namely Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar. 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, Tor Ghar conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended). It comprises one Principal Accounting Officer (PAOs) covering seven groups of offices i.e. Finance & Planning, Revenue, Communication & Works, Public Health Engineering, Education, Health 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 & Rural Development Department notification No. SO(E-I)E&AD/9-49/2010 dated 20th February 2010.

Administratively, District Tor Ghar is subdivided into two tehsils namely, Judba and Kandar. District Administration comprises Zilla Nazim/District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted 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 laws, rules and regulations framed to regulate the procedure for expending public money.
3. Expenditure 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 account 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 40%.

c. Expenditure audited

Out of total expenditure of the District Government, Tor Ghar for the financial year 2011-12, auditable expenditure under the jurisdiction of RDA, Abbottabad was Rs217.346 million covering 01 PAO and 20 formations. Out of this RDA, audited an expenditure of Rs82.432 million which, in terms of percentage, is 38% 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 Tor Ghar for the financial year 2011-12 was nil.

e. Recoveries at the instance of audit

Recovery of Rs12.652 million was pointed out during the audit. Out of the total recoveries, Rs7.288 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 Abbottabad. This was facilitated through internet and review of permanent files which helped auditors in understanding the systems, procedures, environment and the audited entity before starting field activity. Desk Audit greatly facilitated the identification of high risk areas for substantive testing in the field.

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 to.

h. Key audit findings of the report:

- i. Non-production of record were noted in two cases amounting to Rs25.592 million.¹
- ii. Irregularities & non compliance were noted in Five (5) cases amounting to Rs13.377 million.²
- iii. Internal control weakness was noted in one (1) case amounting to Rs5.364 million.³

1 Para 1.2.1.1, 1.2.1.2

1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5

1.2.3.1

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

Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured. .
- v. Lapsed deposits need to be timely credited into treasury.
- vi. Decisions taken in DAC meetings need to be implemented.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	07	217.346
2	Total formations in audit jurisdiction	21	217.346
3	Total Entities(PAO) Audited	04	82.432
4	Total formations Audited	04	82.432
5	Audit & Inspection Reports	04	82.432
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	1.973
2	Weak financial management	11.404
3	Weak Internal controls relating to financial management	5.364
4	Others	25.592
	Total	44.333

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	1.973	421.081	-	11.404	434.458	-
2	Amount Placed under Audit Observation /Irregularities of Audit	1.973	30.956	-	11.404	44.333	-
3	Recoveries Pointed Out at the instance of Audit	-	7.659	-	4.993	12.652	-
4	Recoveries Accepted /Established at the instance of Audit	-	2.295	-	4.993	7.288	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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	13.377
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
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.	5.364
4	Quantification of weakness of internal control systems.	0
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non production of record	25.592
7	Others, including cases of accidents, negligence etc.	0
	Total	44.333

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

CHAPTER – 1

1.1 District Government Tor Ghar

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)
9. Executive District Officer (Industries)

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 formed functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

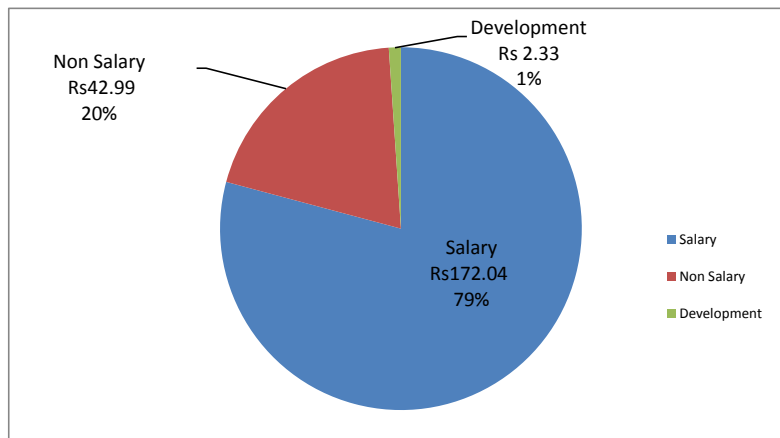
1.1.2. Brief comments of budget and expenditure 2011-12 (Variance analysis)
(Rs in million)

2011-12	Budget	Expenditure	Saving/Excess
Salary	178.231	172.036	6.195
Non-salary	217.087	42.985	174.102
Developmental	20.000	2.325	17.675
Total	415.318	217.346	197.972

A budget of Rs415.318 million was allocated against which an expenditure of Rs217.346 million was incurred by the District Government Tor Ghar with a saving of Rs197.972 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

This is the first audit report of the District Government Tor Ghar

NIL

1.2 AUDIT PARAS

1.2.1 Non production of record

1.2.1.1 Non production of auditable record –Rs23.267 million

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

Funds Rs413.392 million (Special Development Package) was drawn through simple receipts by the District Coordination Officer Tor Ghar for execution of works at Judbah headquarter Tor Ghar during 2011-12. Detail account i.e Agreements, Technical Sanctions, Measurement Books and other relevant record was not available/ produced to audit. Detail at Annex-F

Audit observed that auditable record was not produced due to weak internal control, which resulted in non verification of record.

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

Request for the convening DAC meeting was made on 18.12.2012. 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 11 (2011-12) A/C-I

1.2.1.2 Non production of record District ADP -Rs2.325 million.

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

District Coordination Officer Tor Ghar withdrew Rs2,325,000 through simple receipts (District ADP) vide cheque no.382577 dated 15.06.12 for execution of 6 development schemes at Judbah head quarter. Detail account i.e Agreement, Technical Sanction, Measurement Book and other relevant record was not available/ produced to audit.

Audit observed that auditable record was not produced due to weak internal control, which resulted in non verification of record.

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

DAC in its meeting held on 27.11.2012, directed to produce relevant record to audit within 10 day for verification. 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 36 (2011-12)

1.2.2 Irregularity and Non Compliance

1.2.2.1 Irregular expenditure on account of purchase of Pre-Fabricated (Shelters) -Rs4.116 million

According to rule 24 of appendix A para 144 of GFR Vol I, open tender system i.e. invitation to tender by public advertisement should be used as a general rule and must be adopted for tenders exceeding Rs.40, 000.

District Coordination Officer Tor Ghar incurred expenditure as per detail given below on account of purchase of Pre-Fabricated and installation charges of shelters during 2011-12.

S. No	Cheque No.	Date	Amount in (Rs)
1	382173	11.02.12	288,200
2	382107	17.01.12	180,000
3	255347	08.09.11	900,000
4	255311	11.08.11	2,700,000
5	255403	08.10.11	48,000
Total			4,116,200

Audit has the following observations:-

- i- Expenditure was incurred without adopting open tender system and Government was deprived of the competitive rates.
- ii- Expenditure was incurred without administrative approval and technical sanction.
- iii- Neither Measurement Book nor muster roll was maintained.
- iv- Items purchased were not accounted for on stock.
- v- Date of purchase was not recorded on demand bills and Actual Payee's Receipts as well.

When reported in August 2012, Management stated that shelters were erected in emergency and the Honorable Chief Secretary Khyber Pakhtunkhwa was also

requested for condonation of codal formalities vide DCO No. 2400 dated 31.10.2012.

DAC in its meeting held on 27.11.2012, directed for production of reply of the Honorable Chief Secretary Khyber Pakhtunkhwa 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 24 (2011-12)

1.2.2.2 Unauthorized drawl on account of purchase of medicines - Rs3.787 million

Rule 290 of Central Treasury Rules provides that no money should be drawn from treasury unless required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demand or to prevent lapse of budget grant.

Executive District Officer Health Tor Ghar incurred expenditure of Rs3,787,892 on account of purchase of medicines during 2011-12. Medicines were not actually supplied by the firm's till 10.07.2012 as per detail given. Fund was drawn in anticipation of demands and kept in designated Bank Account No. 38144 Bank of Khyber Mansehra without permission of Finance Department.

S. No	Cheque No.	Date	Amount (Rs)
1	382704	26.06.12	343,400
2	382707	26.06.12	438,600
3	382708	26.06.12	107,742
4	382710	26.06.12	239,800
5	382711	26.06.12	428,900
6	382712	26.06.12	77,500
8	382732	28.06.12	400,000
9	382734	26.06.12	850,500
10	382733	28.06.12	900,340
Total			3,786,892

Audit observed that irregularity occurred due to weak internal control, which resulted in unauthorized drawl of fund.

When reported in July 2012, Management stated that budget was released in May 2012 and due to shortage of time fund was drawn and kept in designated account.

DAC in its meeting held on 27.11.2012, directed for completion of medicines supply and production of latest bank statement as well. 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 01 (2011-12)

1.2.2.3 Non deduction of Income Tax -Rs2.295 million.

According to Income Tax Ordinance 2001, income should be deducted @ 3.5% on supplies and 6% on contracts respectively.

District Coordination Officer Tor Ghar incurred expenditure of Rs3,828,000 on account of other contingencies and XEN C&W Tor Ghar paid Rs36,022,158 to contractor on account of development schemes respectively during 2011-12. Income tax amounting to Rs2,295,309 was not deducted.

Department	Amount (Rs)	Income Tax due (Rs)	I.T deducted (Rs)	O/S IT (Rs)	Payee's
DCO Tor Ghar	3,828,000	133,980 (3.5%)	0	133,980	M/S Farid
XEN C&W Tor Ghar	36,022,158	216,1329(6%)	0	2,161,329	M/S Zahid Bashir
Total	39,850,158	2,295,309	0	2,295,309	

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

When reported in August 2012, Management stated that shelters were erected in emergency for establishment of head quarter at Judbah, hence deduction of

Income Tax could not be made. Income Tax in the 2nd case would be recovered from contractors and progress would be shown to audit.

DAC in its meeting held on 27.11.2012, directed for recovery and deposit into treasury within one month. No progress was intimated till finalization of this Report.

Request for the convening DAC meeting was made on 20.11.2012. DAC meeting was not convened till finalization of Report.

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

AP 33 (2011-12) AP 15 (2011-12) (A/C-I)

1.2.2.4 Unauthorized purchase of vehicle without budgetary provision - Rs1.973 million

Para 82 GFR provides that no expenditure should be incurred, nor any commitment of funds made for any project not included in the Annual Development Program, credit opened for which there is no budgetary provision.

Executive Engineer C&W Division Tor Ghar purchased Jiminy vehicle Make model etc for Rs1,973,000 during 2010-11 without budgetary provision and expenditure was charged to head "Purchase of Machinery & Equipments".

Audit observed that unauthorized payment occurred due to weak financial control, which resulted in unauthorized purchase of vehicle.

When reported in November 2012, Management stated that purchase was made under sub head purchase of vehicle against the release of funds and sanction was accorded by DCO Tor Ghar.

DAC in its meeting held on 27.11.12, directed that clarification may be made from Finance Department or recovery from concerned. 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 38 (2011-12)

1.2.2.5 Irregular expenditure on account of salaries of contract Doctors - Rs1.206 million

Government of Khyber Pkhtunkhwa Establishment and General Administration Department notification No SOR-VI/E&AD/Misc/Updation/09 clause (a) of the recruitment policy'2009 provides that recruitments to the post in B-16 and above will continue to be made through Khyber Pkhtunkhwa Public Services Commission.

During audit in the office of the Executive District Officer Health Tor Ghar for the year 2011-12, it was noticed that Six (6) Doctors were appointed on one year contract vide Health Department notification no. SO (E) H-II/3-18/2011, dated 09.12.2011 on the recommendation of the Departmental Selection Committee instead of Khyber Pkhtunkhwa Public Services Commission and they were paid Rs1,206,468 through monthly pay rolls. Detail at Annex-C.

Audit observed that payment was made to illegal appointmentees due to weak financial control.

When reported in July 2012, Management stated that Para relates to Health Department and would be referred there. No progress was intimated till finalization of this Report.

DAC in its meeting held on 27.11.12, referred the Para to PAC.

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

AP 01 (2011-12)

1.2.3 Weak Internal Control

1.2.3.1 Overpayment due to allowing excess quantities of steel –Rs5.364 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.

Executive Engineer C&W Tor Ghar overpaid Rs5,363,478 to contractors due to allowing excess quantities of steel during 2011-12. Detail at Annex-D and E.

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

When reported in November 2012, Management stated that detailed reply would be furnished after consultation of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 20.11.2012. 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 19&20 (2011-12) A/C-I

ANNEXURE

Annex-A

Detail of MFDAC Paras

(Rs in million)

S. N	AP No	Department	Caption	Nature of Audit Observation	Amount (Rs)
1	13	XEN C&W Tor Ghar (AC-1)	Irregular payment with out technical sanction	Violation of rules	252,170,000
2	02,10&39	EDO Health Tor Ghar	Unauthorized payment of House Rent Allowance, Conveyance Allowance and non deduction of 5% maintenance charges	Overpayment	573,000
3	16	XEN C&W Tor Ghar (AC-1)	Overpayment due to allowing higher rates	Overpayment	399,000
4	11&34	DCO & EDO Health Tor Ghar	Loss to government due to non deduction of stamp duty	Overpayment	210,000
5	08	EDO Health Tor Ghar	Loss due to non imposing of penalty on late supply of medicines	Violation of rules	189,000
6	19&22	XEN PHE Tor Ghar	Un-authentic expenditure and overpayment	Overpayment	189,000
7	12	XEN C&W Tor Ghar (AC-1)	Unauthorized retention of Govt receipts in Deposit V – Rs113,594	Violation of rules	114,000
8	03	EDO Health Tor Ghar	Un-authorized drawl of salaries of contract Doctor	Violation of rules	92,000
9	22	XEN C&W Tor Ghar (AC-1)	Loss to government due to less deposit of Tender Form Fee	Violation of rules	747,000
10	18	XEN C&W Tor Ghar (AC-1)	Loss to Government due to non recovery of Professional Tax	Overpayment	746,000
11	24	XEN C&W Tor Ghar (AC-1)	Unauthorized excess expenditure than BOQ	Overpayment	647,000
12	25	XEN C&W	Loss to government due to less	Overpayment	404,000

		Tor Ghar (AC-1)	deposit of stamp duty		
13	21	XEN C&W Tor Ghar (AC-1)	Overpayment due to allowing excessive rate on developmental scheme	Overpayment	85,000
14	31		Un-authorized expenditure on account of purchase of M&E	Violation of rules	291,000
15	03		Un-authentic expenditure on account of other contingencies	Violation of rules	383,000
16	08	XEN PHE Tor Ghar	Un-authentic expenditure on account of pay & allowances	Violation of rules	354,000
	21		Un-authentic expenditure on account of POL	Violation of rules	150,000

Annex-B**EDO Wise Expenditure Summary
District Tor Ghar 2011-2012**

Department	Salary (Rs)	Non Salary (Rs)	Total Expenditure (Rs)	%age
DCO	5,420,207	17,788,383	23,208,590	
EDO Finance & Planning	2,090,301	2,182,800	4,273,101	
EDO Revenue	5,033,786	1,605,775	6,639,561	
EDO Education	134,086,834	3,701,775	137,788,609	
EDO Health	15,481,092	7,557,755	23,038,847	
EDO Agriculture	4,848,332	5,266,766	10,115,098	
EDO Works	5,075,791	4,881,641	9,957,432	
Sub Total	172,036,343	42,984,895	215,021,238	
	79%	20%		99%
Developmental			2,325,000	1%
Grand Total	172,036,343	42,984,895	217,346,238	100%

Annex-C

Detail of irregular expenditure on account of salaries of contract Doctors

(Amount in Rupees)

S #	Name of Doctor	Personal #	Period	Net Salaries PM
1	Dr Salman Gohar	00658321	03-06/2012	262,811
2	Dr Dayar Khan	00659646	03-06/2012	307,525
3	Dr Nawab Ali Khan	00659878	04-06/2012	140,907
4	Dr Fazle Wadood	00659879	04-06/2012	308,501
5	Dr farhad	00680883	05-06/2012	93,362
6	Dr Khalid	00680884	05-06/2012	93,362
Total				1,206,468

Annex-D**Detail of overpayment due to allowing excess quantities of steel****(Amount in Rupees)**

VR No. 27-E dated 25-6-12 "Construction of THQ Kandar (Offices)"							
Item	Qty used	CFT formula	Reqd steel	Paid steel	Diff	Rate	Overpayment
RCC(1:2:4) in raft foundation	360.83	360.83x35.32x4.9/2204	28.33				
RCC(1:2:4) in slab/lintel etc	237.67	237.67x35.32x6.125/2204	23.33				
			51.66	86.506	35.176	82234.55	2892682
					Add 8% L /Factor		231415
							3124097
					Add: 28%		874747
Grand Total							3998844

Annex-E**Detail of overpayment due to allowing excess quantities of steel****(Amount in Rupees)**

VR No. 18-E dated 25.06.12 "Construction of District Secretariat Judbah SH: Main Building"							
Item	Qty used	CFT formula	Reqd steel	Paid steel	Diff	Rate	Overpayment
RCC(1:2:4) in raft foundation	719.26	719.26x35.32x4.9/2204	56.48				
RCC(1:2:4) in slab/lintel etc	454.20	454.20x35.32x6.125/2204	44.58				
			101.06	112.971	11.911	82234.55	979496
					Add 8% l/factor		78360
							1057856
					Add: 29%		306778
Grand Total							1364634
G T Vr: 27&18							5363478

Annex-F**Detail of Non production of auditable record**

S N	Name of Executing Agency	Cheque No.	Date	Amount in million	Purpose of Work
01	Executive Engineer PESCO Hazara Division	477084	01.11.11	5.000	Electrification works at Civil at Civil colony and district Secretariat at Judba
02	Executive Engineer W & S Torghar	477149	12.01.12	0.192	Structural Design of District Secretariat at Judba
03	Executive Engineer W & S Torghar	477148	12.01.12	1.120	Repair & Rehabilitation of BHU Judbah
04	Executive Engineer W & S Torghar	477169	28.01.12	200.000	Various Development schemes
05	Executive Engineer PHE Torghar	477180	11.02.12	2.179	Drinking Water Supply Scheme for offices and residences at Judbah
06	Executive District officer Agriculture Torghar	477295	15.06.12	0.675	Purchase of Agriculture Inputs
07	District Officer Livestock Torghar	477296	15.06.12	4.232	Purchase of medicines & Equipment
08	Executive Engineer W & S Torghar	477336	25.06.12	200.000	Various Development schemes
Total				413.392	