



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Buildings and Roads
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarter
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sector Reforms Programme
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
PPRA	Punjab Procurement Regulatory Authority
RHC	Rural Health Centre
SAP	System Application Product
THQ	Tehsil Headquarter

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Bhakkar for the financial year 2014-15. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore, is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four District Governments i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 14 officers and staff, total 2,951 man days and the annual budget of Rs10.483 million for the financial year 2015-16. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Sargodha carried out Audit of accounts of District Government Bhakkar for the financial year 2014-15.

The District Government, Bhakkar conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government Fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

Audit of District Government, Bhakkar was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations for economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws / rules, resulting in no leakage of revenue.

a. Scope of Audit

Out of total auditable expenditure of Rs4,870.971 million of the District Government, Bhakkar for the financial year 2014-15 covering one PAO and 225 formations, the Directorate General Audit, audited an expenditure of Rs2,630.644 million which, in terms of percentage, was 54% of auditable expenditure. The Directorate General Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Bhakkar for the financial year 2014-15, were Rs2.100 million, whereas, Directorate General Audit, audited receipts of Rs0.630 million which was 30% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs56.134 million was pointed out, out of which recovery of Rs0.945 million was effected by the management during the year 2015-16 at the time of compilation of report. Out of total recoveries, Rs56.134 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2015-16 witnessed intensive application of desk audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures have been initiated by the concerned departments, however, audit impact in shape of change in rules has been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of District Government, Bhakkar was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001 empowers Nazim of each District Government to appoint an Internal Auditor but the same was not appointed in District Government, Bhakkar.

f. The Key Audit Findings of the Report

- i. Embezzlement on account of auction of canteen and cycle stand worth Rs3.305 million noted in one case¹
- ii. Non production of record of Rs188.480 million was noted in different departments².
- iii. Irregularity and Non-compliance of rules amounting to Rs287.568 million was noted in sixteen cases³.
- iv. Weaknesses in internal controls have been noted in eight cases involving an amount of Rs56.134 million⁴.

¹ Para: 1.2.1.1

² Para: 1.2.2.1

³ Paras: 1.2.3.1 to 1.2.3.16

⁴ Paras: 1.2.4.1 to 1.2.4.8

g. Recommendations

Head of the District Government needs:

- i. To conduct physical stock taking of fixed and current assets.
- ii. To comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. To hold inquiries to fix responsibility for non-recovery of overpayment, unauthorized and irregular expenditure.
- iv. To make efforts for expediting the realization of various Government receipts.
- v. To ensure proper execution and implementation of the monitoring system.
- vi. To take appropriate action for non-production of record.
- vii. To rationalize its budget with respect to utilization.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	6,562.908
2	Total Formations in Audit Jurisdiction	225	6,562.908
3	Total Entities (PAOs) Audited	01	1,564.449
4	Total Formations Audited	25	1,564.449
5	Audit & Inspection Reports	25	1,564.449
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	56.134
3	Weak internal controls relating to financial management	89.847
4	Violation of rules	197.721
5	Others	191.785
TOTAL		535.487

Table 3: Outcome Statistics

Rs in million

Sr. No	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
1	Outlays audited	0	665.553	0.630	1,965.091	2,631.274*	1,948.397
2	Amount placed under audit observation / irregularities	0	16.529	0	518.958	535.487	666.858
3	Recoveries pointed out at the instance of audit	0	14.771	0	41.363	56.134	25.848

Sr. No	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
4	Recoveries accepted / established at the instance of audit	0	14.771	0	41.363	56.134	25.848
5	Recoveries realized at the instance of audit	-	-	-	0.945	0.945	0.423

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs2,630.644 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of rules and regulations and principle of propriety and probity in public operations.	197.721
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	3.305
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.	0
4	Quantification of weaknesses of internal controls system.	89.847
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money.	56.134
6	Non-production of record	188.480
7	Others, including cases of accidents, negligence etc.	0
TOTAL		535.487

Table 5: Cost-Benefit

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	2,631.274
2	Expenditure on Audit	1.310
3	Recoveries realized at the instance of Audit	0.945
4	Cost Benefit Ratio	1:0.721

¹ The Accounting Policies and Procedures Prescribed by the Auditor General.

CHAPTER-1

1.1 District Government, Bhakkar

1.1.1 Introduction of Departments

As per Punjab Local Government Ordinance 2001, the activities of District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs distributing the work among the officers, branches and / or sections of each District Office. Following is the list of Departments which manage the activities of District Government:

1. District Coordination Officer
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works & Services)

Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

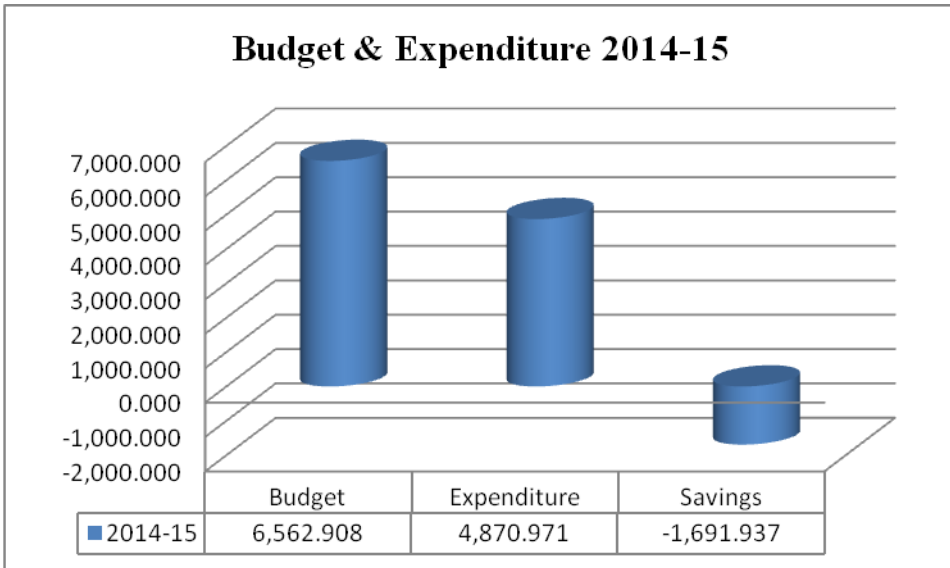
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2014-15 budgetary allocation (inclusive salary, non-salary and development) for District Government Bhakkar was Rs6,562.908 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs4,870.971 million, showing a saving of Rs1,691.937 million for the period, which in terms of percentage was 26% of final budget as detailed below:

Rs in million

FY: 2013-14	Budget	Expenditure	(-) Saving	%age of Saving
Salary	4,130.979	3,766.820	(-)364.159	4%
Non Salary	730.652	438.798	(-)291.854	40%
Development	1,701.277	665.353	(-)1,035.924	61%
Total	6,562.908	4,870.971	(-)1,691.937	26%

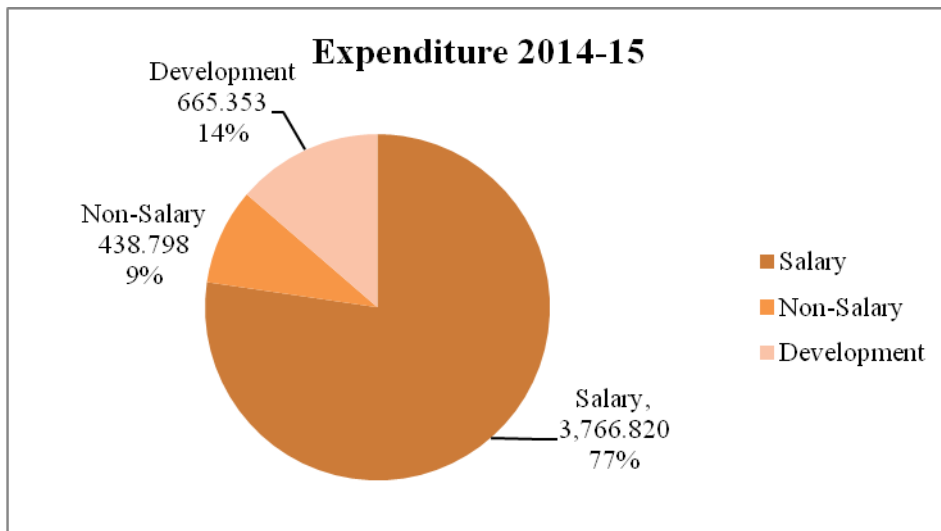
Rs in million



As per Appropriation Accounts 2014-15 of District Bhakkar, the original budget was Rs5,544.429 million, Supplementary Grant was Rs1,018.479 million and final budget was Rs6,562.908 million. Against the final budget, District Government, Bhakkar incurred total expenditures of Rs4,870.971 million during 2014-15. Annex-B

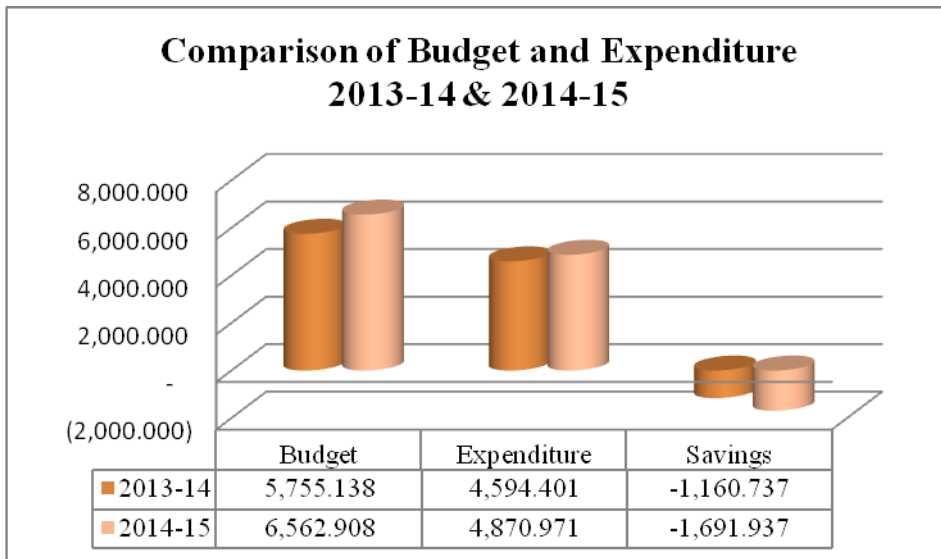
The Salary, Non-salary and Development Expenditure comprised 77%, 9% and 14% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 14% increase in Budget Allocation and 6% increase in expenditure respectively as compared to previous Financial Year.

Rs in million



1.1.3 Brief Comments on the Status of MFDAC Audit Paras of Audit Report 2015-16

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	25	Not convened
2	2003-04	28	Not convened
3	2004-05	20	Not convened
4	*Special Audit Report	155	Not convened
5	2009-10	32	Not convened
6	2010-11	20	Not convened

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
7	2011-12	24	Not convened
8	2012-13	17	Not convened
9	2013-14	16	Not convened
10	2014-15	30	Not convened

* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the financial year instead of the audit year which was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Misappropriation / Fraud

1.2.1.1 Withholding of Government Money and Violation of PPRA - Rs3.305 million

According to agreement clause No.3 successful bidder will have to deposit 50% of auction amount alongwith 5% income tax immediately and remaining 50% of auctioned amount, 5% income tax will have to deposit on 01.01.2015 then he will be allowed to run cycle stand. Further as per PPRA 2014 12 (1) Subject to rule 59, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

Medical Superintendent, DHQ Hospital auctioned Canteen and Cycle Stand without adhering PPRA Rule and awarded the contract to the contractor valuing Rs3.305 million before deposit of 50% advance and Income Tax money as per contract agreement. The possession of canteen was given to the contractors without deposit of Rs150,250 as Income Tax and Rs1.653 million as 50% advance payment. It was further noticed that the amount of receipt when realized was not accounted for in cash book and was withheld for 6 months.

Audit is of the view that due to weak internal and financial controls receipt was not realized.

The matter was reported to the DCO/PAO in December 2015. It was replied that amount has been deposited in government Treasury along with amount of Income Tax. The reply was not acceptable as the amount was not deposited into Treasury in time. DAC in its meeting held on 29 & 30 December 2015 directed to realize the amount pointed out by Audit. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery of the balance amount besides fixing of responsibility against the officers / officials concerned.

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs188.480 million

According to Section 14 (1) (b) of Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Section 115 (6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

The DDOs of following formations of District Bhakkar did not produce record of Rs188.48 million for audit verification pertaining to the financial year 2014-15. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified as detailed below.

(Rs. in million)

Sr. No.	Name of Formation	Record Pertaining to	Amount
1	Dy. DEO (EE-M) Kallur Kot	Pay & allowances	151,289
2	Dy. DO (Agri) Bhakkar	Contingency	1,234
3	DO (Buildings)	Contingency	35,957
Total			188,480

Audit is of the view that due to weak internal controls record was not produced in clear violation of rule ibid.

The matter was reported to the DCO/PAO in December 2015. It was replied that record is available but not produced for audit verification. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till verification of record. No compliance of DAC directives was shown till finalization of this report.

Audit recommends fixing of responsibility against the officers / officials for non-production of record under intimation to Audit.

1.2.3 Irregularities / Non compliance

1.2.3.1 Irregular Expenditure without Supervision of Technical Personnel – Rs160.189 million

According to clause 18 (a) of the contract agreement, the contractor shall employ for each contract, whole time qualified technical personnel to the satisfaction of the Engineer-in-charge for the supervision of the work at the scale given below:-

- (i) Upto Rs7.5 Million One Diploma Engineer
- (ii) Exceeding Rs7.5 Million One Senior Graduate Engineer
One Junior Graduate Engineer

(b) If the contractor fails to employ the qualified technical personnel to the above scale, the Engineer-in-charge shall, after giving the contractor 15 days notice to this effect, have the option to employ to make up the deficiency in the number of such persons at the risk and cost of the contractor.

District Officers (Buildings / Roads) Bhakkar incurred an expenditure of Rs160.189 million for the execution of following Schemes without deployment of qualified engineer in violation the ibid clause.

(Rs in million)		
Sr. No.	Name of formation	Amount
1	DO (Buildings) Annex-C	134.295
2	DO (Roads) Annex-C	25.894
Total		160.189

Audit is of the view that due to weak internal and financial controls an irregular expenditure was incurred.

The matter was reported to the DCO/PAO in December 2015. It was replied that the enlistment/renewal of contractors was being made by diploma engineers etc. The reply was not acceptable because requirement of rules was not fulfilled. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till compliance. No compliance of DAC directives was shown till finalization of this report.

Audit recommends penalization of DO (Buildings and Roads) under intimation to Audit.

1.2.3.2 Use of Substandard Bitumen - Rs46.490 million

According to clause 4 of Work Order of different schemes, bitumen will be arranged himself by contractor from National Refinery Limited, Karachi and documentary proof to the engineer in-charge before release of payment against the work done.

District Officer (Roads) Bhakkar incurred an expenditure of Rs46.490 million on account of DST/TST without any documentary evidence of bitumen consumed by the contractor during 2014-15 in violation of instructions ibid (Annex-D).

Audit is of the view that due to weak internal and financial controls sub-standard bitumen was consumed.

The matter was reported to the DCO/PAO in December 2015. It was replied that the contractor arranged bitumen from dealers. The reply was not acceptable because no certificate of purchase from National Refinery Limited Karachi was produced. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.3 Misclassified Expenditure – Rs20.622 million

Government of Punjab Finance Department Issues Revise Yardstick of Plinth Area Rate time and again and M/R Estimate are required to be prepared according to that yardstick and to facilitate the preparation of M&R estimates S.M.B is kept in office of D.O (Para2.10) showing detail measurement of each kind of work.

District Officer (Buildings) Bhakkar incurred an expenditure of Rs20.622 million for the execution of M&R schemes during 2014-15 without distinction among the items of Development and Non Development in violation of the yard stick ibid. (Annex-E).

Audit is of the view that due to weak internal and financial controls misclassified expenditure was incurred.

The matter was reported to the DCO/PAO in December 2015. It was replied that payments made to contractor were as per TS estimates. The reply was not acceptable being evasive. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.4 Payments of Steel without Mandatory Quality Test Report – Rs12.255

According to Finance Department's Notification No.RO (Tech) FD.2-3/2004 dated 02nd August, 2004. The quality tests of M.S steel bars as per specification are mandatory.

DO (Roads and Buildings) incurred an expenditure of Rs12.255 million for the purchase of steel bars without mandatory quality tests in violation of above notification. (Annex-F)

Audit is of view that due to weak internal and financial controls steel bar was purchased sub-standard.

The matter was reported to the DCO/PAO in December 2015. It was replied that steel test reports for small magnitude of RCC work are not mandatory, however mild steel has been got tested by UET Lahore. The reply was not acceptable because as per submitted lab test reports the steel bar was found below standard. DAC in its meeting held on 29 & 30 December 2015 to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization under intimation to Audit.

1.2.3.5 Expenditure Incurred for Non Scheduled Items – Rs11.512 million

According to Govt. of Punjab Finance Department letter No RO(TECH) FD.18-23/2004, dated 21.09.2004 Sr. No. (ii) the rate analysis for the item rates (non standardized shall be prepared by the XEN clearly giving the specifications of the material used and approved by the competent authority to accord technical sanction (not below the rank of S.E) before the work is undertaken.

District Officer (Buildings) incurred an expenditure of Rs11.512 million as non-scheduled items like "Pre-cast, boundary wall column size Horizontal & Vertical" of the schemes during 2014-15. Neither rate analysis was available nor shown to Audit (Annex-G).

Audit is of the view that due to weak internal and financial controls non scheduled items were used.

The matter was reported to the DCO/PAO in December 2015. It was replied that rate analysis for the non scheduled items of work were approved by the competent authority. The reply was not acceptable because rate analysis was not approved for each scheme. DAC in its

meeting held on 29 & 30 December 2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure (scheme-wise) under intimation to Audit.

1.2.3.6 Purchase Made by Violating the PPRA – Rs10.842 million

According to Rule 12 (1) of PPRA Rule 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA website. Further, as per rule 12 (2) of PPRA 2014, all procurement over Rs2.00 million rupees should be advertised on PPRA’s website as well as in other print media or two national newspapers (one English and one Urdu).

Drawing and Disbursing Officers of the following formations incurred an expenditure of Rs10.842 million for the purchase of various items in violation of rule ibid as detailed below: (Annex-H)

(Rs. in million)			
Sr. No.	Name of formation	Description	Amount
1	Dy. DO (Health) Darya Khan	Furniture & fixture	0.150
2	MS THQ Hospital Darya Khan	Homeo Medicines	0.198
3	DO (Sports)	Grass	0.219
4	Dy. DEO (M-EE) Bhakkar	Furniture	2.414
5	Dy. DEO (W-EE) Bhakkar	Furniture	2.327
6	DO (Buildings)	Ceiling fans	4.218
7	DHQ Bhakkar	Surgical Items & medicine	1.316
Total			10.842

Audit is of the view that due to weak internal and financial controls an irregular expenditure was carried out.

The matter was reported to the DCO/PAO in December 2015. It was replied that procurement was made as per rule and regulation. The reply was not acceptable being incorrect and evasive. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization expenditure under intimation to Audit.

1.2.3.7 Fewer Yield of Wheat – Rs5.551 million

According to Rule 2.31(a) of PFR Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Deputy District Officer Farida Garden, Kallurkot cultivated wheat on 130 acres. 850 jute bags of 100 kg were produced from said cultivation. Cotton seed was cultivated on 80 acre and production was only 5.28 maunds per acre during 2014-15. Fewer yields of both crops were produced due to inefficiency and poor performance as detailed below:

Description	Area	Production	Average Production	Less Production
Wheat	130 acre	850 bags of 100kg	6.54 bags per acre	9.46x130=1229.8 bags of 100 kg =Rs3.996 (m)
			16-6.54=9.46	15-5.28=9.72
Cotton	80 acre	5.28 maund		9.72x80=777.6 2000x777.6=Rs1.555 (m)

Audit is of the view that due to weak internal and financial controls fewer yield was produced.

The matter was reported to the DCO/PAO in December 2015. It was replied that the yield mentioned was maximum potential yield of single demonstrated plot at which all efforts were made. The reply was not acceptable because the department was equipped with all necessities. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till regularization of expenditure involved. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.8 Overpayment on Account of Price Variation - Rs2.942 million

According to clause 55(I) and (8) where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract, the amount payable/recoverable shall be adjusted to the actual variation in the cost of item of contract agreement. Further, no escalation shall be allowed to the contractor in respect of the period extended for the completion of the work due to his own fault of contract agreement.

District Officers (Roads & Buildings) incurred an expenditure of Rs2.942 on TST of the schemes, rate of bitumen increased more than 5% despite the fact that deduction of price variation was not made from the contractors during 2014-15.

Sr. No.	Name o formation	Amount (Rs)
1	DO Roads Annex-I	2.095
2	DO Buildings	0.847
Total		2.942

Audit is of the view that due to weak internal and financial controls cost of price variation was not deducted.

The matter was reported to the DCO/PAO in December 2015. It was replied that payment was made to contractor as per rule. The reply was not accepted. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till the deduction of price variation. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery of overpayment.

1.2.3.9 Expenditure Incurred by Split up – Rs2.754 million

According to Rule 9 of PPRA 2014 save as otherwise provided and subject to the regulations, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procures so planned.

Drawing and Disbursing Officers of following formations incurred an expenditure of Rs2.754 million for the purchase of store/consumable items by splitting the schemes to avoid sanction of higher authority in violation of the rule ibid.

(Rs. in million)

Sr. No.	Name of Formation	Description	Amount
1	DO Health	General Store Items	2.509
2	MS THQ Hospital Kallur Kot	Printing Material	0.245
Total			2.754

Audit is of the view that due to weak internal and financial controls expenditure was incurred by split up.

The matter was reported to the DCO/PAO in December 2015. It was replied that the expenditure were made as per rule. The reply was not acceptable because splitting was made to avoid the sanction of higher authority. DAC in its meeting held on 29 & 30 December 2015 decided to

pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to audit.

1.2.3.10 Purchase of Imported Anti-Rabies Vaccine without NIH Pack –Rs2.753 million

According to standing instructions, the imported vaccine should be certified by the World Health Organization. The vaccine would be imported in unlabeled vials on deferred payments and would be supplied to hospitals after being labeled and packed at NIH.

Drawing and Disbursing Officers of the following formations purchased Anti Rabies vaccine made from Bharat Biotech International (India) which is an unregistered firm, amounting to Rs2.753 million. The vaccine was not certified by WHO. The detail is narrated below:

(Rs. in million)

Sr. No.	Name of formation	Amount
1.	SMO RHC Dullewala	0.229
2.	MS DHQ Hospital	2.295
3.	MS THQ Hospital Darya Khan	0.229
Total		2.753

Audit is of the view that due to weak internal and financial controls Anti Rabies vaccine was procured which was certified by WHO.

The matter was reported to the DCO/PAO in December 2015. It was replied that the procurement was made as per rate contract made by EDO health. The reply was not acceptable because rules were not followed. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.11 Irregular Payment for Fair Face Gutka – Rs2.643 million

According to Govt. of Punjab Finance Department letter No RO(TECH) FD.18-23/2004, dated 21.09.2004 Sr. No. (ii) the rate analysis for the item rates (non standardized shall be prepared by the XEN clearly giving the specifications of the material used and approved by the competent authority to accord technical sanction (not below the rank of S.E) before the work is undertaken.

District Officer (Buildings) incurred an expenditure of Rs2.643 million for the provision of Fair Face Gutka, Tuff and Porceline Tiles without rate analysis and approved rates of non scheduled items from the competent authority during 2014-15. The detail is as under:

Vr.no/date	Name of Scheme	Qty	Rate	Amount (Rs)
340/30.6.15	Construction of Multi Purpose Hall / Examination hall in GB Model High School Bhakkar	8584	88.66	761,057
		11761	65.45	769,757
		7987	139.20	1,111,790
Total				2,642,604

Audit is of the view that due to weak internal and financial controls without approval irregular procurement was made.

The matter was reported to the DCO/PAO in December 2015. It was replied that payment for non-scheduled items was made in accordance with technical sanction by the competent authority. The reply was not tenable as approved rate analysis was not provided to audit for verification. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.12 Expenditure Incurred Without DTL Reports - Rs2.368 million

According to Government of the Punjab, Health Department letter No.SO(P-I)H/Rc 2001-2002/01 dated 29-09-2001, no drug/medicine shall be accepted and used without obtaining DTL report from the Drug Testing Laboratory.

Drawing and Disbursing Officers of the following formations incurred an expenditure of Rs2.368 million for the purchase of medicines during 2014-15 without obtaining satisfactory reports of Drugs Testing Laboratory. Chances for purchase of sub-standard medicine cannot be ruled out.

(Rs in million)	
Name of formation	Amount
MS THQ Hospital Kallur Kot (Annex-J)	0.991
SMO RHC Behal	0.580
SMO RHC Behal	0.490
SMO RHC Behal	0.068
SMO RHC Behal (Annex-J)	0.239
Total	2.368

Audit is of the view that due to weak internal and financial controls an irregular expenditure was incurred without DTL reports.

The matter was reported to the DCO/PAO in December 2015. It was replied that DTL was attached. The reply was not acceptable because DTL attached were irrelevant. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till compliance.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.13 Irregular Expenditure on Purchase of Medicine - Rs2.160 million

Rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part.

The following formations incurred an expenditure of Rs2.160 million during 2014-15 for the purchase of cough syrup Ammonium Chloride 100mg (X-Tus Syrup 120ml) form M/S Theramed Pharmaceuticals. Scrutiny revealed that rate contract was cancelled by the office of EDO Health in the light of recommendations of the scrutiny committee due to shortage of two ingredients i.e. Menthol and Sodium Citrate which were not included in supplied syrup. Further probe into matter revealed that the award of supply of said syrup was awarded to M/S Fynk Pharma Lahore @ Rs14.41 per 60 ml bottle. The said firm failed to supply the material. Supply of the syrup was awarded to M/S Theramed Pharmaceutical Lahore without tendering process resulting in irregular expenditure. The detail is as under:

Name of formation	Description	Contract awarded	Supplier	Qty	Rate	Amount (Rs)
DO (Health)	Syp. X.TUS120ml/ Ammonium Chloride 100 mg	M/S Fynk Pharma	M/S Theramed Pharma	100,000	18	1,800,000
MS THQ Hospital Darya Khan	Syp. X.TUS120ml/ Ammonium Chloride 100 mg	M/S Fynk Pharma	M/S Theramed Pharma	20,000	18	360,000
Total						2,160,000

Audit is of the view that due to weak internal controls the substandard medicines were purchased.

The matter was reported to the DCO/PAO in December 2015, management replied that medicines were purchased according to rate contract awarded by EDO (Health). The reply was not accepted as the purchase made in contradiction of rate contract. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para for investigation. No compliance of DAC directives was shown till finalization of this report.

Audit recommends for fixing of responsibility against the persons at fault.

1.2.3.14 Advance Payment to FFC for Purchase of Fertilizers-Rs1.824 million

According to rule 4.49 of Punjab Sub Treasury Rule, payment of Rs100,000 and above to contractors and suppliers shall not be made in cash by the DDO.

Deputy District Officer Agriculture (Farida Garden) Kallurkot incurred an expenditure of Rs1.824 million for the purchase of fertilizers without the sanction of advance payment of Finance Department during 2014-15. Furthermore, claim was drawn from the treasury in cash instead of vendor's cheque. Detail is as under:

Date	Description	Vendor/ supplier	Qty	Rate	Amount	GST	0.4% for non filer	Total (Rs)
17.06.15	Sona DAP	FFBL	100bags	3234	312,515	54,980	1470	368,965.55
18.02.15	Sona Urea	FFC	170bags	1580.34	268657.8	45671.63	1230	308759.63
27.01.15	Sona Urea	FFC	170bags	1817				308,890
28.08.14	Sona DAP	FFC	100bags	3580	100			358,000
13.11.14	DAP	FFC	130bags	3691				479830
Total								1,824,445.18

Audit is of the view that due to weak internal and financial controls advance payment was authorized to Fauji Fertilizer Company without concurrence of Finance Department.

The matter was reported to the DCO/PAO in December 2015. It was replied that after clearance of bill from DAO the payment was made to vendor for supply of fertilizers. The reply was not accepted because advance payment could not be made without the prior approval of Finance Department. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.15 Consumption of Medicines by Placing Fake DTL Report - Rs1.575 million

According to the Government of the Punjab, Health Department Policy letter No.SO(P-1)H/RC 2001-2002/01/01 dated 29-09-2001, no drug/medicine shall be accepted and used without the report of Drug Testing Laboratory. Moreover payment of drugs/medicines shall be released to the supplier only after receipt of standard quality of D.T.L Report.

Medical Superintendent DHQ Hospital incurred an expenditure of Rs1.575 million for the purchase of 50,000 Nos “Inf. Ringer Solution 500ml with set” @ Rs31.50 per piece without DTL reports. Moreover, item purchased was manufactured in June, 2015 and DTL carried out prior to it. The detail is as under:

Document No.	Head of account	Description	Voucher Posting date	Amount (Rs)
5100271505	A03927	Purchase of drug and medicines	27.06.2015	1,575,000

Audit is of the view that due to weak internal and financial controls expenditure was incurred without DTL reports.

The matter was reported to the DCO/PAO in December 2015. It was replied that matter will be investigated. The department admitted the violation. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para for investigation. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility against the officers / officials under intimation to Audit.

1.2.3.16 Irregular Expenditure on account of purchase of X-Ray film Rs1.087 million

Rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part.

The following formations incurred an expenditure of Rs1.087 million for the purchase of X-Ray films during 2014-15. The rate contract was awarded to M/S Radiant for supply of Kodak films but the firm supplied film “Carestream USA” which was required to be rejected and CDR should be forfeited alongwith blacklisting the firm as detail below:

Name of formation	Description	Vendor / Supplier	Film to be supplied	Film supplied	Amount (Rs)
MS DHQ Hospital	X-ray films	M/S Radiant Medical (Pvt) Ltd. Lahore	Kodak	Carestream (USA)	851,000
MS THQ Hospital Darya Khan					236,653
Total					1,087,653

Audit is of the view that due to weak internal and financial controls expenditure was incurred.

The matter was reported to the DCO/PAO in December 2015. It was replied that X-Ray films were purchased according to rate contract. The reply was not accepted as the items were not purchased as per specification. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para for investigation. No compliance of DAC directives was shown till finalization of this report.

Audit recommends investigation besides fixing of responsibility against the officers / officials under intimation to Audit.

1.2.4 Internal Control Weaknesses

1.2.4.1 Non Imposition of Penalty – Rs14.771 million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to 1% of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer Incharge may decide, for delay in completion of work.

District Officer (Buildings) Bhakkar did not impose penalty of Rs14.771 million on the schemes due to late completion of schemes during 2014-15. This resulted into a loss of Rs14.771 million to the public exchequer (Annex-K).

Audit is of the view that due to weak internal and financial controls penalty was not imposed.

The matter was reported to the DCO/PAO in December 2015. It was replied that schemes were inadvertently delayed due to many reasons. The reply was not acceptable because work should be completed within specified time span. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery under intimation to Audit.

1.2.4.2 Non Recovery of Departmental Charges from Deposit Work of Sugar Cess-Rs13.109 million

According to provision of C.P.W codes appendix-V, 17% departmental charges should be recovered from the agency for which work was to be carried out. It includes 14 ½ % establishment charges, 1 ½ % charges of tools and plants and 1 % audit and accounts charges.

District Officer (Roads) Bhakkar incurred an expenditure of Rs77.158 million without deduction of departmental charges @ 17% amounting to Rs13.109 million during 2014-15. Detail is as under:

(Rs. in million)

Name of work	Total Amount of Deposit Work	17% Departmental Charges
Amount of deposit work as per PWA-Form 33 total amount of Deposit work	77.158	13.109

Audit is of the view that due to weak internal and financial controls recovery of departmental charges.

The matter was reported to the DCO/PAO in December 2015. Department replied that the roads were constructed /rehabilitated by the

district government from sugarcane cess fund hence no charges applied. The reply was not tenable as the expenditure was incurred from Sugarcane cess fund. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery of departmental charges from the responsible under intimation to Audit.

1.2.4.3 Excess Payment on Account of Adhoc Relief Allowance - Rs9.941 million

As per Finance Department letter No.FD-PC-2-2/2010 dated 16.12.2014 if the total of both the allowances is more than the initial of relevant pay scale Ad-hoc Allowance @50% of existing basic pay will not be allowed.

Drawing and Disbursing Officers of following formations made excess payment of Adhoc relief allowance @50% to the doctors. However, cumulative amount of both allowances i.e. Health Professional Allowance and Adhoc Relief Allowance 2010 @50% was more than initial basic of that scale.

(Rs. in million)

Sr. No.	Name of formations	No. of persons	Amount
1	DO (Health)	30	6.167
2	Dy. DO (Health) Darya Khan	01	0.246
3	SMO RHC Behal	04	0.495
4	MS THQ Hospital Darya Khan	20	1.011
5	SMO RHC Dullewala	04	0.222
6	MS DHQ Bhakkar	30	1.80
Total			9.941

Audit is of the view that due to weak financial and internal controls an excess payment was authorized by DAO and their management.

The matter was reported to the DCO/PAO in December 2015. Department admitted the recovery. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends speedy recovery under intimation to Audit.

1.2.4.4 Irregular Payment of HRA, CA and HSRA – Rs8.838 million

As per Government of the Punjab Finance Department clarification issued vide No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 the officers who are availing government vehicles including bikes(sanctioned pool) are not entitled the facility of Conveyance Allowance w.e.f. 01.03.2014. As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.01.2000 in case a designated residence is available to the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. Moreover, Conveyance Allowance is also not admissible during Earned Leave.

Drawing and Disbursing Officers of the formations disbursed amount of Rs8.838 million on account of House Rent, Conveyance Allowance and HSRA to the staff residing in Government residences and drawing conveyance allowance during leave period. Moreover, residents of designated residences were also drawing the said allowances in violation of the Government instructions (Annex-L).

Audit is of the view that due to weak internal and financial controls undue allowances were paid.

The matter was reported to the DCO/PAO in December 2015. Department admitted the recovery. DAC in its meeting held on 29 & 30 December 2015 directed to effect recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery of stated amount under intimation to Audit.

1.2.4.5 Non Deduction of Income Tax - Rs4.102 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 10% respectively on account of supplies and services rendered.

Drawing and Disbursing Officers of the following formations did not recover amount of Rs4.102 million on account of Income Tax at source at the prescribed rates during 2014-15.

(Rs in million)

Sr. No.	Name of formation	Description	Amount	Income Tax
1	DCO	Purchase of utility items by the market committees	1.953	0.098
2	Dy. DEO (EE-M) Darya Khan	Purchase steel bar, bricks and windows	5.515	0.280
3	DO (Roads)	Less deduction of income tax from contractors	46.025	1.551
4	Dy. DEO (EE-M) Bhakkar	Purchase of furniture	2.414	0.109
5	Dy. DEO (EE-W) Bhakkar	Purchase of furniture	2.327	0.105
6	DO (Buildings)	Less deduction of income tax from contractors	260.332	1.959
Total			318.566	4.102

Audit is of the view that due to weak internal and financial controls Income Tax at source was not deducted.

The matter was reported to the DCO/PAO in December 2015. Department admitted the recovery. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery of stated amount under intimation to Audit.

1.2.4.6 Recovery of Charge Allowance – Rs2.190 million

According to Government of the Punjab, Finance Department vide Notification No. FD-PR10-71/72 dated 18-06-1973, Charge Allowance is admissible to Head Master/Head Mistress of Primary school having at least 5 Teachers and at least 150 Students.

Drawing and Disbursing Officers of the following formations drew and disbursed an amount of Rs2.190 million on account of Charge Allowance to the teachers and students of 365 schools during 2014-15 but the said schools did not fulfill the above criteria.

Name of formation	No. of Schools	Per Year	Amount (Rs)
Dy. DEO (EE-M) Bhakkar	128	500x12x128	768,000
Dy. DEO (EE-W) Bhakkar	220	500x12x220	1,320,000
Dy. DEO (EE-W) Kallur Kot	17	500x12x17	102,000
Total	365		2,190,000

Audit is of the view that due to weak internal and financial controls charge allowance was not recovered.

The matter was reported to the DCO/PAO in December 2015. Department admitted the recovery. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends speedy recovery under intimation to audit.

1.2.4.7 Non-Deduction of Dismantled Material – Rs1.758 million

According to Page 207 of Book of Specification of B&R, 1967, adjustment/reuse of material available at site should be mentioned in Technical Sanction estimate.

DO (Buildings) did not deduct the value of dismantle material from the bills paid to the contractors of 43 schemes resulting in loss of Rs1.758 million to the government (Annex-M).

Audit is of the view that due to weak financial and internal controls dismantled material was not deducted.

The matter was reported to the DCO/PAO in December 2015. Department replied that Income Tax was not applicable on dismantled material. The reply was not acceptable being incorrect. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends speedy recovery under intimation to audit.

1.2.4.8 Non Deduction of GST – Rs1.425 million

According to Central Board of Revenue Standing Instructions read with notification, SRO 660 (1)/2007 dated. 30-06-2007 all with holding agents shall make purchases of Taxable goods from a person duly register under sale Tax Act, 1990. In case of non-availability of a registered firm, the purchases may be made from unregistered firm. The GST @17% should be deducted at source from the payments of un-registered firm and credited into the receipt head of Sales Tax Department. Further, the hospitals having 50 bed or more are exempted from the payment of GST.

Drawing and Disbursing Officers of the following formations incurred an expenditure of Rs9.196 million for the purchase of bricks, steel Bar, windows & doors, paint, electric pump, furniture, stationary and metal detector etc. during 2014-15. The payments were made to the vendors without deduction of GST.

(Rs in million)

Sr. No.	Name of formations	Amount	GST
1.	Dy. DEO (EE-M) Darya Khan	4.455	0.619
2.	Dy. DEO (EE-M) Bhakkar	2.414	0.410
3.	Dy. DEO (EE-W) Bhakkar	2.327	0.396
Total		9.196	1.425

Audit is of the view that due to weak internal and financial controls GST was not deducted.

The matter was reported to the DCO/PAO in December 2015. Department admitted the recovery. DAC in its meeting held on 29 & 30 December 2015 decided to pend the para till recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends speedy recovery under intimation to Audit.

ANNEXES

PART-I
Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2015-16

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
1	DCO Bhakkar	Un authorized drawl of T.A/D.A	Irregularity	276,250
2		Irregular/misclassified expenditure	Irregularity	202,666
3	DO (Health) Bhakkar	Loss to govt. due to Non Registration of Motorcycles	Weak internal control	720,000
4		Irregular expenditure on the purchase of MSD medicines	Irregularity	10,125,000
5		Irregular supply of medicine against specification	Irregularity	985,000
6		Non surrender of saving	Weak internal control	25,191,883
7	THQ Hospital Kallur Kot	Non deposit of govt. receipt.	Weak internal control	156,293
8	DO Agriculture Bhakkar	Blockage of Govt. money	Weak internal control	693,761
9		Non maintenance of Cash Book Separately	Weak internal control	10,712,000
10		Non production of development record	Weak internal control	
11		Doubtful Repair of vehicle	Weak internal control	78,910
12		Irregular drawl of TA/DA claims	Weak internal control	75,685
13	DO (Roads) Bhakkar	Unjustified payment to Pakistan Railway on account Railway crossing	Weak internal control	9,124,000
14		Non Maintenance of Record	Weak internal control	
15		Non disposal of vehicles	Weak internal control	
16		Irregular payment	Irregularity	
17		Non Production of Professional Tax Paid Record of Contractor	Weak internal control	
18		Non Production of Enlistment and renewal fee Paid Record of Contractor	Weak internal control	
19		Expenditure Incurred without Certification	Irregularity	72,765,000
20	Dy. DEO (EE-	Difference between cash	Weak internal	

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
	M), Kallurkot	book balance and bank account	control	
21		Loss to Govt. due to non deduction of General Sales Tax	Recovery	
22		Non deduction of Income Tax – recovery	Recovery	
23		Recovery of Charge Allowance	Weak internal control	102,000
24		Irregular drawl of Allowances	Irregularity	25,780
25		Non maintenance of permanent Stock register and non conduct of physical verification	Weak internal control	
26		Doubtful expenditure on repair of vehicle	Weak internal control	81,640
27		Doubtful expenditure on account of POL	Weak internal control	300,000
28	Dy. DO (Agriculture) Bhakkar	Fraudulent drawl of Rs284,730	Recovery	284,730
29		Non Production of record of TA/DA	Weak internal control	299,125
30		Non verification / rendering GST Returns	Weak internal control	37,235
31		Irregular repair of vehicle	Irregularity	87,030
32		Irregular repair of vehicle	Irregularity	94,211
33	Dy.DO (Agriculture), Mankera	Non production of record of TA/DA Bills	Weak internal control	205,900
34		Irregular drawl of TA/DA Bills	Irregularity	77,300
35		Irregular drawl of TA/DA Bills	Irregularity	124,200
36		Blockage of Govt. money	Weak internal control	621,477
37		Bogus repair of vehicle	Weak internal control	117,619
38	Dy. DO(Agriculture) Kallur kot	Non production of record of TA/DA Bills	Weak internal control	86,500
39		Doubtful consumption of stationery	Weak internal control	71,993
40		Likely embezzlement of POL of	Recovery	38,467
41		Non auction of wasteful Govt. property of (approx)	Weak internal control	1,500,000
42	DO RHC Behal	Irregular purchase of	Irregularity	180,000

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)	
		Medicine-			
43		Issuance of supply orders in violation of standing instruction	Weak internal control	3,407,820	
44	THQ Hospital Darya Khan	Undue deduction of GST	Weak internal control	76,325	
45		Irregular purchase of X-Ray Items	Irregularity	236,653	
46		Doubtful Purchase of Medicines Under 15% Budget	Weak internal control		
47		Irregular Payment on purchase of medicine	Irregularity	375,000	
48		Undue deduction of GST	Recovery	138,140	
49		Non Production of receipt record	Weak internal control		
50		Non-deduction of Allowances during leave	Recovery		
51		Non-deduction / Overpayment of HSRA	Recovery		
52		Un-lawful payment of Dress Allowance Rs recovery thereof.	Recovery		
53		Dy. DO (Farida Garden) Kallurkot	Irregular Expenditure on repair of Vehicle-	Irregularity	199,420
54			Fraudulent drawl	Weak internal control	30,000
55	Fraudulent drawl		Weak internal control	308,759	
56	Poor maintenance of Cash book		Weak internal control		
57	Non accountal of receipt in cash book		Weak internal control		
58	Loss to Govt. due to less yield of Mung		Weak internal control	362,900	
59	Doubtful expenditure on account of fertilizers		Weak internal control	308,759	
60	Imbalance use of Fertilizers		Weak internal control	1824,445	
61	Loss to Govt. due to non auction of cotton waste		Weak internal control	900,000	
62	Improper use of seeds		Weak internal control	390,000	
63	Improper auction process		Weak internal control	9,140,000	
64	Loss to Govt. by non auction	Weak internal			

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
		of timber	control	
65		Doubtful expenditure on account of repair of machinery and equipment	Weak internal control	724,791
66		Doubtful expenditure on account of repair of tractors/trolley	Weak internal control	155,750
67	DO Live Stock Bhakkar	Blockage of funds	Weak internal control	9,892,444
68		Misclassified expenditure	Weak internal control	43,875
69	THQ Hospital Mankera	Irregular expenditure on Machinery and Equipment	Irregularity	172,048
70	RHC Dullewala	Non Production of Record	Weak internal control	
71		Purchase of Insulin having less shelf life	Weak internal control	14,500
72	Dy.DEO (EE-M), Bhakkar	Loss to Govt. due to non deduction of General Sales Tax & Income Tax	Recovery	
73		Irregular payment on account of Conveyance Allowance	Weak internal control	120,000
74		Non Utilization of Funds	Weak internal control	2,303,508
75	Dy. DEO (EE-W) Bhakkar	Non Provision of income Tax & GST invoices to department by the firm resulting into doubtful payment of Taxes into government treasury	Recovery	500,395
76		Loss to Govt. due to non deduction of General Sales Tax & Income Tax	Recovery	
77	DO (Buildings) Bhakkar	Overpayment of Price Variation	Weak internal control	847,426
78		Non production of record	Weak internal control	
79		Expenditure Incurred without Certification	Irregularity	176,255,000
80	DHQ Hospital Bhakkar	Non imposition of penalty against the firm on account of less shelf life	Recovery	99,968
81		Non Imposition of Liquidity damages	Recovery	209,944
82		Overpayment of account of	Weak internal	1,019,380

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
		purchase of X-Ray items-	control	
83		Unjustified expenditure	Weak internal control	57,733
84		Irregular purchase of medicines	Irregularity	400,000
85		Doubtful expenditure	Weak internal control	1,679,562
86		Purchase of Medicines having Less Shelf Life	Irregularity	1,450,000

PART-II**[Para 1.1.3]****Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2014-15**

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (million)
1	MS DHQ Hospital	Wasteful expenditure due to non functional of dental laboratory	Irregularity	0.879
2	MS DHQ Hospital	Non deposit of Receipts	Recovery	0.780
3	MS DHQ Hospital	Misclassified expenditure	Irregularity	0.744
4	MS DHQ Hospital	Recovery due to use of generator electricity	Recovery	0.684
5	MS DHQ Hospital	Irregular expenditure on the purchase of dialysis material	Irregularity	0.595
6	MS DHQ Hospital	Irregular expenditure on repair of M&E without NOC	Irregularity	0.534
7	MS DHQ Hospital	Irregular expenditure on repair of ambulance vehicle	Irregularity	0.360
8	MS DHQ Hospital	Devaluation of equipment due to non functional 110 bed unit	Irregularity	0
9	MS DHQ Hospital	Recovery due to pilferage of POL/ Medical Gases	Recovery	0.103
10	MSTHQ Hospital Darya Khan	Non- payment/ deduction of GST	Recovery	0.151
11	MSTHQ Hospital Darya Khan	Expenditure without stock entries	Recovery	0.150
12	Dy DO Agri Farida Garden	Loss due to low yield of crops	Irregularity	0.847
13	Dy DO Agri Farida Garden	Loss in disposal of fruit orchards at less than previous year rates	Irregularity	0.757
14	Dy. DEO (M-EE) Kallurkot	Irregular expenditure on repair of furniture and machinery & equipment	Recovery	0.132
15	Dy. DO Agriculture Farms Bhakkar	Non recovery from pattadars (reduced amount)	Recovery	0.083
16	SMO RHC Haiderabad Thal	Doubtful expenditure on the purchase of medicines Rs.682000	Irregularity	0.682
17	SMO RHC Haiderabad Thal	Irregular and doubtful payments	Irregularity	0.836
18	THQ Hospital Kallurkot	Irregular payment of HSRP allowance	Recovery	0.168
19	Dy DO Agri Bhakkar	Doubtful expenditure on repair of vehicle	Irregularity	0.101
20	Dy DO Agri Bhakkar	Extravagant expenditure on POL in violation of Austerity measures	Irregularity	0.284
21	Dy DO Agri Bhakkar	Irregular payment of TA/DA and hotel charges	Irregularity	0.223

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (million)
22	EDO Health	Irregular award of rate contract for MSD medicines involving expenditure of millions	Irregularity	0
23	EDO Health	Less deduction of Income Tax	Recovery	0.077
24	EDO Health	Extravagant expenditure on POL in violation of Austerity measures	Irregularity	0.892
25	EDO Health	Irregular purchase of stationery	Irregularity	0.169
26	Special Education Center Bhakkar	Doubtful expenditure on POL	Irregularity	0.947
27	EDO Education	Unauthentic payment of stipend to the students	Irregularity	52.818
28	DEO (SE)	Cash payment instead of cross cheque	Irregularity	0.148
29	DO Sports	Payment of transport charges without evidence	Irregularity	0.193
30	DO Sports	Unauthentic expenditure	Irregularity	0.224
31	DO Sports	Non disbursement of Daily Allowance	Irregularity	0.161
32	DO Sports	Doubtful payment of electricity bills Rs 481,866 (reduced amount Rs126,000)	Irregularity	0.126
33	DO sports	Drawl of amounts without purchase	Irregularity	0.226
34	DO Health	Non-deduction of Income Tax	Recovery	0.244
35	DO Health	Irregular purchase of Lux Soap	Irregularity	0.597
36	DO Health	Purchase of stationery	Irregularity	0.645
37	DO Health	Purchase of store items and dual payment of GST	Recovery	0.188
38	DO Health	Irregular payment of HSRP allowance	Recovery	0.048
39	DO Health	Un-necessary purchase	Irregularity	0.181
40	DO Health	Non purchase of medicines against the supply orders	Irregularity	8.428
41	DCO	Unauthorized withdrawal of cash	Irregularity	0.740
42	DCO	Unnecessary deduction of GST	Recovery	0.042
43	DCO	Payment of GST for exempted items	Recovery	0.035
44	DO (Soil Fertility)	Irregular purchase of chemicals	Irregularity	0.276
45	DO Roads	Loss to government due to non maintenance of Machinery & Equipment	Irregularity	81.00
46	DO Roads	Overpayment due to non use of dismantled material	Recovery	0.179
47	DO Roads	Irregular payment of price variation	Recovery	1.25
48	DO Buildings	Irregular payment on account of price variation	Recovery	3.34
49	DO Buildings	Irregular Payment of Pre-stressed / precast double tee roof without obtaining documentary evidence	Irregularity	1.66

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (million)
50	DO Buildings	Overpayment of earth work	Recovery	0.756
51	DO Buildings	Over payment due to allowing excessive rate for RCC work	Recovery	0.609
52	DO Buildings	Over payment due to Non deduction of shrinkage	Recovery	1.791
53	EDO (CD)	Payments without entry in the Cash Book	Irregularity	1.533
54	EDO (CD)	Doubtful purchase of plants Rs 117,309	Irregularity	0.117
55	DO (E&T)	Payment of Rs 13.267 million without entry in the Cash Book	Irregularity	13.267
56	DO (E&T)	Unlawful payment of salary during absence Rs 295,608	Irregularity	0.296
57	Special Education Centre Mankera	Sub-standard and inferior purchase of machinery & equipment	Irregularity	0.324
58	Special Education Centre Mankera	Purchase of furniture without specifications Rs 394,000	Irregularity	0.394
59	Special Education Centre Mankera	Non-deposal of stock and store valuing Rs 850,000	Irregularity	0.850
60	Special Education Centre Mankera	Misappropriation	Irregularity	0.176
61	Dy. DEO (EE-M), Derya Khan	Difference between cash book balance and bank account	Irregularity	0.145
62	Dy. DEO (EE-M), Derya Khan	Loss to Govt. due to non deduction of General Sales Tax	Recovery	0.649
63	Dy. DEO (EE-M), Derya Khan	Non deduction of Income Tax – recovery of Rs133,523	Recovery	0.134
64	Dy. DEO (EE-M), Derya Khan	Recovery of Charge Allowance	Recovery	0.384
65	Dy. DEO (EE-M), Derya Khan	Doubtful expenditure on account of repair of machinery and equipment	Irregularity	0.039
66	DEO (M-EE)	Doubtful consumption of POL and repair of Transport	Irregularity	0.339
67	DEO (M-EE)	Irregular drawl of TA/DA	Irregularity	0
68	DO Social Welfare Officer	Irregular expenditure on TA/DA	Irregularity	0.187
69	DO Social Welfare Officer	Irregular expenditure on repair of vehicle	Irregularity	0.085
70	DO Social Welfare Officer	Irregular expenditure on banners	Irregularity	0.085
71	DO Social Welfare Officer	Irregular expenditure under account head others	Irregularity	0.105
72	DO Social Welfare Officer	Irregular expenditure on POL	Irregularity	0.254
73	DO Social Welfare Officer	Irregular expenditure on repair of machinery & equipment	Irregularity	0.051
74	General Nursing School Bhakkar	Irregular purchase of Bedding and clothing	Irregularity	0.170
75	General Nursing School Bhakkar	Irregular payment of stipend for absent period	Recovery	0.023

**Summary of Appropriation Accounts by Grants
District Government, Bhakkar
for the Financial Year 2014-15**

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/Saving
3	Provincial Excise	12,058,000	0	12,058,000	9,704,098	2,353,902	20
5	Forests	20,346,000	1,076,000	21,422,000	19,141,070	2,280,930	11
7	Charges on A/c of Motor Vehicle	3,045,000	0	3,045,000	1,455,735	1,589,265	52
8	Other Taxes and duties	3,146,000	0	3,146,000	872,264	2,273,736	72
10	General Administration	75,835,000	0	75,835,000	42,460,250	33,374,750	44
15	Education	3,231,531,000	8,819,000	3,240,350,000	2,936,788,417	303,561,583	9
16	Health Services	1,028,597,000	0	1,028,597,000	779,540,195	249,056,805	24
17	Environment Protection	3,105,000	22,000	3,127,000	2,013,409	1,113,591	36
18	Agriculture	135,735,000	0	135,735,000	130,235,439	5,499,561	4
19	Fisheries	2,275,000	0	2,275,000	1,683,603	591,397	26
20	Veterinary	117,814,000	0	117,814,000	106,509,766	11,304,234	10
21	Cooperative	12,700,000	0	12,700,000	11,256,935	1,443,065	11
22	Industries	1,461,000	0	1,461,000	1,319,287	141,713	10
23	Miscellaneous Departments	2,382,000	0	2,382,000	1,571,539	810,461	34
24	Civil Works	66,676,000	0	66,676,000	51,618,930	15,057,070	23
25	Communications	81,211,000	3,915,000	85,126,000	79,814,868	5,311,132	6
26	Housing & Ph. Planning	3,211,000	0	3,211,000	2,368,180	842,820	26
31	Miscellaneous	30,850,000	0	30,850,000	23,987,469	6,862,531	22
32	Civil Defence	5,821,000	0	5,821,000	3,276,507	2,544,493	44
	Financial Assistance	10,000,000	0	10,000,000	0	10,000,000	100
Total Non-Development		4,847,799,000	13,832,000	4,861,631,000	4,205,617,961	656,013,039	13
36	Development.	333,084,509	0	333,084,509	275,744,325	57,340,184	17
42	Government Buildings	363,545,491	1,004,647,000	1,368,192,491	389,608,565	978,583,926	72
Total Development		696,630,000	1,004,647,000	1,701,277,000	665,352,890	1,035,924,110	61
Grand Total		5,544,429,000	1,018,479,000	6,562,908,000	4,870,970,851	1,691,937,149	26

Source: Appropriation Account 2014-15.

Annex-C

Irregular Expenditure without Supervision of Technical Personnel

(Rs in million)

DO (Roads)		
Sr. No.	Name of Scheme	Technical Sanction
1	Construction of Multipurpose Hall/ Examination Hall at Government Model High School, Bhakkar (AA Dated.14.03.14 Rs.20.617(M) Tender 27.02.14) Muhammad Arif Shah S/E /Syed Kazim Raza Naqvi & Co.	20.617
2	Construction of Library Block at Bhakkar. (RAA Dated.16.04.14 Rs.17.955(M) Tender 12.05.14) Malik Muhammad Aslam S/E / Raza U Rehman	18.000
3	Construction for Building of Special Education Center at Kallur Kot District Bhakkar. Malik Muhammad Aslam S/E / Kamal Ahmad	65.966
4	Construction of BHU at Chak no.47 TDA Bhakhar under 40 million under health schime	14.118
340/30.6.15	Construction of Multi Purpose Hall / Examination hall in GB Model High School bhakkar	15.594
Total		134.295

(Rs in million)

DO Buildings			
Vr. No /Date	Name of Scheme	Name of Contractor	Bill Amount
1153/8279 194-195	Construction of metalled road from basti bukhtawar to Basti Kathan Wala via abadi Dona length 1.75 km	M/S S. Kazim Raza naqvi & company	9.081
1060/6069 175	Construction of missing link Road from Jandanwala bypass tarraganwala via Sawasianwala Total Length 3.00km Phase 1 length 1.90 Km	Haji M. Hayat	9.124
1148/3039 86-94	Rehabilitation / improvement of Road from Mianwali Muzaffar Garh Road at KM No.7 to 209/TDA TO 60-61/TDA LENGTH 5.65 km	Saeed Akhtar Khan	7.689
Total			25.894

Use of substandard Bitumen

Vr. No. & Date	Name of Scheme	Amount (Rs)	
		DST	TST
4/09.03.15	Special Repair of road from Bhakkar Jhang Road Dilawar Wala to Karrari Kot road length 3000 RFT TST	723,884	380,633
13/09.03.15	Special Repair of road from Saraiy Muhajir to Litten Km No.0.00 to 21.00 (Different reaches) Tehsil Mankera	393,058	2,397,633
02/24.07.14	Construction of missing link road from jandanwala bypass to taranganwala via sawastanwala total length 3.00 (PHASE-I) length 1.90km tehsil Kallurkot	0	2,145,570
03/24.07.14	Widening /Improvement of road from Hassanwala to rodi road total length 5.25 Km (Phase-I) Length 2.00 to 3.00 length 1.00 km tehsil Kallurkot	0	2,571,126
04/24.07.14	Const. of bypass angra dager qureshi road to darya khan kasore road length 3.41 km tehsil darya Khan	0	5,972,200
01.22.08.14	Construction of missing link road from jandanwala bypass to taranganwala via sawastanwala total length 3.00 (PHASE-I) length 1.90km tehsil Kallurkot	0	3,289,197
02/15.01.15	Const. of mettaled road from basti bakhtawar to basti kathanwala via abadi dona length 1.75km Bhakkar	0	2,937,609
4/25.08.14	Reh. /improvement of road from mianwali muzaffar garh road at km No.7 to 209/TDA length 5.65 km tehsil mankera	0	1,442,000
5/25.08.14	Reh. /improvement of road from Bhakkar Niwani at Smaheeni to Inayat abad road length 1.26km tehsil bhakkar		2,054,400
6/25.08.14	Reh. /improvement of road from bypass road to macharwali km no.1 at baqir hussain house length 500rft tehsil bhakkar		210,534
01/17.10.14	Reh. /improvement of road from mianwali muzaffar garh road at km No.7 to 209/TDA length 5.65 km tehsil mankera	2,452,360	1,442,000
02/17.10.14	Re-construction of RCC slab on culverts I) Ali Lak road II) South Bypass road tehsil darya khan	0	0
03/17.10.14	Widening /improvement of road from Rasheed Pur to Basti Norangwala length 1.00km tehsil bhakkar	0	1,557,573

04/17.10.14	Special repair of Karrari Kot city roads U/C Karrari Kot length 2050RFT tehsil bhakkar	0	938,527
01/06.11.14	Special repair of road from D.I. Khan to Kotla Jam at Jandu Wala ramp to Basti Dolatwala Basti Utra length 2638RFT Tehsil Bhakkar	110,345	896,437
02/06.11.14	Special repair of road from D.I. Khan to Kotla Jam at Jandu Wala ramp to Basti Dolatwala Basti Utra length 1.00 km Tehsil Bhakkar	0	1,400,150
02/09.12.14	Widening/improvement of road from M.M.Road at Taj Chowk to Hassanwal total length 0.27km tehsil kallurkot (Phase-I)	0	1,033,300
04/23.12.14	Special repair of road in district coordination office length 1262 RFT Tehsil Bhakkar	0	641,320
05/23.12.14	Special repair of road from akran wala to high school abbasian wala total length 9.5 km (different reaches) length 2.50km tehsil kallurkot	1,715,849	0
06/23.12.14	Special repair of road from Ali Khel to Chak No.63/DB in km No.5 to 6 reach length 820 rft tehsil kallurkot	0	346,559
07/23.12.14	Const. of missing portion between darya khan road to Facto sugar mills gate tehsil darya Khan	0	1,003,480
07/16.04.15	Const. of road from Kalwal to Gacha City length 1.00km U/C Maible Tehsil Kallurkot	0	1,031,958 293,130
11/16.04.15	Const. of road from Kalwal to Gacha City length 1.00km U/C Maible Tehsil Kallurkot	0	1,418,618
01/4.6.15	Special repair to road from Mankera to Patti Bilanda tehsil mankera	826,240	0
4/5.06.15	Special repair to road from district coordination office to district accounts office	190,412	0
5/10.06.15	Const. of road from Mianwali Muzaffar garh road at dera Mulazim shah wala to pul sakhawat balochwala length 1.00km tehsil Kallurkot	0	1,384,078
6/17.06.15	Special repair to road from (i) chak No.55/TDA to Chak No.56/TDA (ii) Link road adda Jahan Khan to Nibbaywala tehsil & Distt. Bhakkar	300,798	697,734
7/17.06.15	Const. of road from Dullewala Islam Dal	0	1,020,575

	Mill Garokha length 0.75km Tehsil Darya Khan		
10/18.06.15	Special repair of link road Govt. Girls College road Bhakkar to Darya Khan road via shahzad hotel length 1900 rft Tehsil & District Bhakkar	66,751	890,474
11/18.06.15	Special repair to road from (i) chak No.55/TDA to Chak No.56/TDA (ii) Link road adda Jahan Khan to Nibbaywala tehsil & Distt. Bhakkar	415,388	895,954
14/20.06.15	Const. of road from Rangpur Kallurkot road to Aheeranwala U/C Jandanwala urban length 1.25 km tehsil Kallurkot	0	1,811,640
15/20.06.15	Const. of road from House Muhammad Afzal Joya to Haji Qadir Baksh Basti	0	1,365,454
16/20.06.15	Special repair to Darya Khan Dullewal road at Km No.8 to Chak No.49/ML Tehsil Darya Khan	1,357,496	316,506
17/20.06.15	Const. of road from Hattaranwal Janubi to Haitu Length 1.00km Tehsil Kallurkot	0	1,382,685
18/23.06.15	Const. of metalled road from Adda Jand to Dhool Khoo U/C chak No.67/ML length 1.28km tehsil mankera	0	1,750,291
21/25.06.15	Special repair of link road Govt. Govt. Girls college road Bhakkar to Darya Khan road via Shahzad Hotel length 1900 rft tehsil bhakkar	66,751	890,474
22/25.06.15	Special repair to road from Gudai to Chibbar Tehsil Darya Khan	134,355	1,020,986
23/25.06.15	Special repair to Kallurkot city to National Bank Tehsil Kallurkot	0	826,600
24/25.06.15	Special repair to road from Mankera to Patti Bilanda road tehsil mankera	900,510	355,739
02/5.5.15	Rehabilitation /improvement of road from Mianwali Muzaffar Garh road at Km No.7 to 209/TDA length 5.65 km tehsil mankera	2,452,360	1,442,000
04/6.5.15	Special repair to Building rest house Bhakkar	171,894	0
17/11.05.15	Rehabilitation /improvement of road from kotla jam dera road at jhandaywala ramp to basti dolat wala dhol mochiwala length 1.65 km tehsil & district	0	2,253,395
19/18.05.15	Const. of missing link road from Jandanwala bypass to taraganwala sawansianwala total length 3.00km length 1.90km	0	3,289,198
23/18.05.15	Special repair to road from sial road to	1,374,250	0

	Kora Dahar Tehsil & Distt. Bkr		
26/22.05.15	Const. of metalled road from chheena city to pir ashab U/C Pir Ashan length 1.00km tehsil & distt. Bhakkar	0	1,367,373
28/30.05/15	Special repair to road frim sial toad to kora dahar tehsil Bhakkar	1,583,250	237,715
5/7.5.15	Special repair of road from ali khel to Chak No.63/DB in km No.1 to 2 differenct reaches length 2400rft tehsil kallurkot	0	1,068,095
6/07.05.15	Special repair of road from samay wala to sohay wala length 10.00 km (reaches km No.6 to 7 length 2250 rft) tehsil kallurkot	0	1,140,593
7/7.5.15	Special repair of road from bhakkar khansar road km No.16 to dera Ayub Aoulakh length 1.20 km tehsil bhakkar	806,832	0
8/07.05.15	Special repair of road from Jhoke Faqir Atta Mohammad to Basti sawar kap total length 2.25 km (different reaches) length 1000rft tehsil bhakkar	492,823	0
1/15.01.15	Widening /improvement of road from hassanwal to rodi road total length 5.25 km (phase-I) reach 2.00 to 3.00 km length 1.00km tehsil kallurkot	0	2,571,126
5/27.1.15	Rehabilitation /improvement of mianwali muzaffar garh road at Km No.5 to 57-58/ML via 59/ML length 1.5 km tehsil mankera	1,365,226	0
6/27.01.15	Rehabilitation /improvement of road from Bhakkar Dajal road to kanairi road at km No.3 length 500rft tehsil bhakkar	0	308,998
Total		16,783,890	29,706,301
Grand Total			46,490,191

Misclassified Expenditure

V.No./ Date	Name of Scheme	Amount (Rs)
107/13.6.15	M/R TO Pooled type Residences in C-9-10 GRADE 16-17 in Officer colony at Bhakkar	46,160
108/13.6.15	M/R TO Pooled type Residences in C-9-10 GRADE 16-17 in Officer colony at Bhakkar	17,737
109/13.6.15	M/R TO Pooled type Residences in C-9-10 GRADE 16-17 in Officer colony at Bhakkar	13,263
114/25.5.15	M/R TO Pooled type Residences in C-9-10 GRADE 16-17 in Officer colony at Bhakkar	32,793
113/23.5.15	M/R TO Pooled type Residences in C-9-10 GRADE 16-17 in Officer colony at Bhakkar	29,896
93/21.5.15	M/R to Pooled type residence in D-1 at Bhakkar	46,203
45/11.5.15	Special Repari of EDO residence Grade-18-19	50,830
274 /30-06-15	M&R to pooled type residence Grade 16-17 (C-2) Bhakkar	26,520
273 /30-06-15	M&R to pooled type residence grade 16-17 (D-1) Bhakkar	20,128
272 /30-06-15	M&R to EDO (F&P) Residence Pooled Type Colony	50,112
272 /30-06-15	M&R to Pooled type Grade 16-17 (G-2) Bhakkar	48,234
44/11.5.15	M/R to Pooled type residence in G-9 at Bhakkar	50,000
43/11.5.15	Special Repari of EDO residence Grade-18-19	49,995
28/10.04.15	M&R to servant quarter attached with DCO House at Bhakkar	32,941
43/14.02.15	M&R to Jamia Mosque in B&R colony at bhakkar	51,812
44/14.02.15	Special repair to Jamia Mosque in B&R colony at bhakkar	50,718
47/14.02.15	M&R to DAO at bhakkar	47,027
454/30.6.15	M/R to staff Quarter No. J-17 in B&R Colony at Bhakkar	30,000
452/30.6.15	M/R to MO Residence in BHU at bhakkar	250,000
450/30.6.15	M/R to Road Inspector Residence in BHU at bhakkar	50,658
449/30.6.15	M/R to Pooled type residence in D-1 at Bhakkar	30,198
448/30.6.15	M/R TO Pooled type Residences GRADE 16-17 in Officer colony at Bhakkar	30,000
447/30.6.15	M/R to staff Quarter in Zila Council Colony at Bhakkar	47,362
444/30.6.15	M/R to staff Quarter No. J-03 in B&R Colony at Bhakkar	50,000
441/30.6.15	A/R TO Pooled type Residences in H-3 GRADE 16-17 near sports stadium at Bhakkar	97,800
430/30.6.15	M/R to Quarter S-type in Mandi Town Bhakkar	500,161
428/30.6.15	M/R to Quarter Q-type in Mandi Town Bhakkar	485,326
385/30.6.15	M/R to Quarter Q-type in Mandi Town Bhakkar	401,122
351/30.6.15	M/R to Quarter Q-type in Mandi Town Bhakkar	50,603
332/30-06-15	M&R to quarter Q-Type (1 to 19) in Mandi Town Bhakkar	496,858
253 /30-06-15	M&R S-Type Quarter No.41 to 60 Bhakkar	491,206
366/30.6.15	M/R to Quarter S-type in Mandi Town Bhakkar	500,039
365/30.6.15	M/R to Quarter S-type in Mandi Town Bhakkar	490,116
364/30.6.15	M/R to Quarter S-type in Mandi Town Bhakkar	291,390
357/30.6.15	M/R to Quarter S-type in Mandi Town Bhakkar	496,061
255 /30-06-15	M&R Q-Type Quarter No.(41 to 60) Bhakkar	497,065
363/30.6.15	M/R to Quarter N-type in Mandi Town Bhakkar	471,963
362/30.6.15	M/R to Quarter N-type in Mandi Town Bhakkar	463,845
361/30.6.15	M/R to Quarter N-type in Mandi Town Bhakkar	486,479
360/30.6.15	M/R to Quarter N-type in Mandi Town Bhakkar	147,008
359/30.6.15	M/R to Quarter N-type in Mandi Town Bhakkar	47,576
358/30.6.15	M/R to Quarter N-type in Mandi Town Bhakkar	48,731
416/30.6.15	M/R to staff Quarter No. J-14 in B&R Colony at Bhakkar	27,508
370/30.6.15	M/R to staff Quarter No. J-14 in B&R Colony at Bhakkar	30,280
412/30.6.15	M/R to staff Quarter No. S-18 in B&R Colony at Bhakkar	29,859
356/30.6.15	M/R to staff Quarter No. S-17 in B&R Colony at Bhakkar	50,000

411/30.6.15	M/R to staff Quarters attaché with DCO House at Bhakkar	90,370
408/30.6.15	M/R to GDR at Shahi Shumali & Rakh Mojgarh	392,206
396/30.6.15	MR to DO Road Residence at Bhakkar	30,063
393/30.6.15	MR to DO Road Residence at Bhakkar	49,500
392/30.6.15	MR to DO Road Residence at Bhakkar	49,413
391/30.6.15	MR to DO Road Residence at Bhakkar	37,274
390/30.6.15	M/R to staff Quarter No. J-07 in B&R Colony at Bhakkar	27,628
390/30.6.15	M/R to Quarter No. 03 in Zila Council Colony at Bhakkar	50,056
387/30.6.15	M/R TO Pooled type Residences GRADE 16-17 in Officer colony at Bhakkar	30,992
386/30.6.15	A/R TO Pooled type C-1 Residences GRADE 16-17 in Officer colony at Bhakkar	52,043
381/30.6.15	M/R to MO Residence in BHUs at bhakkar	125,561
378/30.6.15	M/R to Quarter No. 02 in Zila Council Colony at Bhakkar	29,416
377/30.6.15	M/R to Quarter No. 06 in Zila Council Colony at Bhakkar	51,243
371/30.6.15	M/R to China Quarter no. 1 attached with EDO W&S	29,915
335/30-06-15	M&R Residence in DHQ Hospital Bhakkar	29,976
333/30-06-15	M&R Residence in DHQ Hospital Bhakkar	47,482
338/30-06-15	M&R to Residence for Grade 18-19 (B-1) Now use as EDO Agriculture	50,727
330/30-06-15	M&R to residence quarter 2500 Sft 2 Nos and M*R to class iii& iv 17 Nos. Quarter in DHQ Hospital Bhakkar	400,492
317 /30-06-15	M&R M&R to MO Residence in existing BHU Bhakkar	150,651
312 /30-06-15	M&R to colony assistant DCO complex Bhakkar	49,997
291 /30-06-15	M&R to DO Buildings Residence at Bhakkar	45,308
266 /30-06-15	M&R to (1000 Sft) Quarter No.4 in DHQ Hospital Bhakkar	49,000
262 /30-06-15	M&R to Staff Quarter No.J-04 in B&R Colony Bhakkar	30,308
252 /30-06-15	M&R to Staff Quarter J-15 B&R Colony at Bhakkar	101,299
147/13.6.15	Group No.38 M&R to BHU District Bhakkar	97,950
154/18.6.15	M/R to EDO Education office complex at bhakkar	200,000
172/18.6.15	M/R of Reverie post at Pattan Kinyal Darya Khan	34,146
122/25.5.15	MR to in Zila Council	46,105
121/25.5.15	M/R in Zila Council Rest House Bhakkar	45,750
42/11.5.15	M/R to Main Building in DHQ Hospital Bhakkar	411,002
42/14.02.15	Special repair to DAO at bhakkar	49,055
39/14.02.15	M&R to EDO (F&P) office DCO office Naqool bark ground room toilet block at bhakkar	50,135
45/14.02.15	M&R to water supply in tehsil building office complex bhakkar	51,148
47/14.02.15	M&R to DAO at bhakkar	47,027
48/14.02.15	M&R to civil defence office at bhakkar	14,941
457/30.6.15	M/R in Zila Council Rest House Bhakkar	50,000
453/30.6.15	M/R to BHU Fazil	192,931
446/30.6.15	M/R Nadra office in Zila Council Bhakkar	28,128
445/30.6.15	M/R to BHU Noora	161,744
440/30.6.15	M/R to DHQ at Bhakkar	48,995
439/30.6.15	M/R to DHQ at Bhakkar	50,000
438/30.6.15	M/R to DHQ at Bhakkar	49,725
437/30.6.15	M/R to DHQ at Bhakkar	50,098
431/30.6.15	M/R to DHQ at Bhakkar	50,003
374/30.6.12	M/R to DHQ at Bhakkar	1,094,941
334 /30-06-15	M&R Morchuary in DHQ Hospital Bhakkar	48,908
405/30.6.15	M/R in Zila Council Rest House Bhakkar	46,588
404/30.6.15	M/R in Zila Council Rest House Bhakkar	49,152
403/30.6.15	M/R in Zila Council Rest House Bhakkar	45,748
402/30.6.15	M/R in Zila Council Rest House Bhakkar	49,660
401/30.6.15	M/R in Zila Council Rest House Bhakkar	50,000
400/30.6.15	M/R to consti of Cabin of Wash Room at rivring post at Rehelah Sherqi Kallurkot	500,000

399/30.6.15	MR to Civil Dispensary Veterinary Hospital Mankera Bhakkar	196,456
398/30.6.15	MR to Civil Dispensary Veterinary Hospital Mankera Bhakkar	119,726
382/30.6.15	MR to Civil Dispensary Veterinary Hospital Mankera Bhakkar	197,513
395/30.6.15	MR to choki post no. 1-3 at Dajal at Bhakkar	29,900
389/30.6.15	M/R to Social Welfare Office at Bhakkar	93,098
380/30.6.15	M/R to BHUs at Bhakkar	400,026
376/30.6.15	M/R to Ranger Check Post at Dajal	24,820
376/30.6.15	M/R to Ranger Check Post at Dajal	44,160
339/30-06-15	M&R Basic Health Unit at Chak No.67-ML	235,088
436/30.6.15	M/R to Building Rest House	42,772
434/30.6.15	M/R to DO budget office	39,998
433/30.6.15	M&R to EDO (Agriculture) office at bhakkar	23,300
432/30.6.15	M/R to Civil Defence Office at Bhakkar	47,889
413/30.6.15	M/R to sports gymnaziumat bhakkar	73,569
373/30.6.15	M/R to sports gymnaziumat bhakkar	99,712
450/30.6.15	M&R to EDO (Agricultre) office at bhakkar	195,877
331/30-06-15	M&R to Doctor Hostel in DHQ Hospital Bhakkar	198,650
322 /30-06-15	M&R to District Monitoring Officer Bhakkar	50,000
318 /30-06-15	M&R to BHU Kohawar Kalan	99,882
311 /30-06-15	M&R to BHU Jhammat Shumali	399,501
302 /30-06-15	M&R to BHU Kohawar Kalan	262,328
301 /30-06-15	M&R to Civil Veterinary Hospital Darya Khan	149,408
293 /30-06-15	M&R to Civil veterinary Dispensary at Muslim Kot	156,760
292 /30-06-15	M&R to External Development (Water Supply) in DO Buildings	502,695
287 /30-06-15	M&R to Civil veterinary Dispensary at Behal	215,967
282 /30-06-15	M&R to DMO office Bhakkar	49,920
281 /30-06-15	M&R to DMO office Bhakkar	258,384
270 /30-06-15	M&R Main Building DHQ Hospital Bhakkar	40,820
269 /30-06-15	M&R to Electrification DHQ Hospital Bhakkar	49,687
268 /30-06-15	M&R Electrification (Generator) DHQ Hospital Bhakkar	49,550
267 /30-06-15	M&R Electrification (O.H.R) DHQ Hospital Bhakkar	49,826
261 /30-06-15	M&R to EDO (W&S) Bhakkar	50,152
260 /30-06-15	M&R (External Development) Water Supply	29,100
256 /30-06-15	M&R to (OPD) in DHQ Hospital at Bhakkar	51,799
130/13.6.15	M/R to District Coordination Office complex at Bhakkar	49,528
134/13.6.15	M/R to District Coordination Office complex at Bhakkar	49,990
136/13.6.15	M/R to District Coordination Office complex at Bhakkar	50,000
137/13.6.15	M/R to District Coordination Office complex at Bhakkar	49,985
22/10.04.15	M&R to DCO office, office complex (external development) at Bhakkar	40,450
24/10.04.15	Special repair to DCO complex (R. room, Goldamatic pump super tuff tank) Bhakkar	41,466
25/10.04.15	Annual repair to DCO office complex (external development) at Bhakkar	49,954
26/10.04.15	Annual repair to DCO office complex (R. room, Toilet Block verandha) at Bhakkar	27,013
27/10.04.15	Special repair to DCO office complex at Bhakkar	43,751
02/04.6.15	M/R to District Coordination Office at Bhakkar	31,154
111/13.6.15	M/R to District Coordination Office at Bhakkar	46,250
131/13.6.15	M/R to District Coordination Office at Bhakkar	50,000
40/14.02.15	M&R to DCO room in DCO office complex at Bhakkar	50,010
41/14.02.15	M&R to committee room & attached bath room in DCO office complex at Bhakkar	50,964
49/14.02.15	M&R to water supply in District Officer building office complex Bhakkar	44,885
46/14.02.15	Special repair to retiring room in DCO office at Bhakkar	50,000
429/30.6.15	M/R to District Coordination Office at Bhakkar	794,268
419/30.6.15	M/R to District Coordination Office at Bhakkar	56,300

01/04.6.15	M/R to Camp office District Coordination Officer House at Bhakkar	41,898
03/04.6.15	M/R to Camp office District Coordination Officer House at Bhakkar	42,253
132/13.6.15	M/R to District Coordination Officer House at Bhakkar	50,000
133/13.6.15	M/R to District Coordination Officer House at Bhakkar	50,000
135/13.6.15	M/R to Camp office District Coordination Officer House at Bhakkar	50,000
138/13.6.15	M/R to District Coordination Officer House at Bhakkar	50,000
13/04.04.15	M&R to DCO office, camp office in DCO House Bhakkar	50,000
23/10.04.15	M&R to DCO camp office, (external development) at Bhakkar	45,095
29/10.04.15	Special repair to DCO officer house at Bhakkar	45,000
30/10.04.15	M&R to DCO officer house at Bhakkar	41,300
31/10.04.15	Annual repair to DCO officer House at Bhakkar	32,470
443/30.6.15	M&R to DCO officer house at Bhakkar	50,074
442/30.6.15	M/R to Camp office District Coordination Officer House at Bhakkar	49,976
410/30.6.15	M&R to DCO officer house at Bhakkar	50,105
406/30.6.15	M/R to Camp office District Coordination Officer House at Bhakkar	401,247
369/30.6.15	M/R to Camp office District Coordination Officer House at Bhakkar	50,000
368/30.6.15	M/R to Camp office District Coordination Officer House at Bhakkar	50,000
Total		20,622,102

Payments of Steel without Mandatory Quality Test Report

Date	Name of the work	Name of the contractor	Steel used in fabrication (kg)	Rate	Amount paid (Rs)
157/27.5.15	GB at Chak no.73/TDA BHakkar	S. Naveed Akhtar Shah	778	11418.30	88,834
156/27.5.15	GBES at Chak no.63/TDA	Abdul Hameed Khan	327	11418.30	37,338
153/27.5.15	Provision of of missing facilities in Schools & Primary School at Haji Wala	M. Sher M. Chahbora	309	11418.3	35,283
151/27.5.15	Provision Of additional CR GBPS at Chah Thalla Darya Khan	Malik Altaf Hussin	281	11418.30	32,085
150/27.5.15	Provision Of additional class room in schools GGPS AT Ghilkan	Mushtaq Hussian	300	11418.30	34,255
149/27.5.15	Const. of building S/L PS Add. C/R GBS at Dera Nain M. Wala	Ahmad Associate	555	10638.80	59,045
147/27.6.15	Const. of building shelter less add C.R in GBPS at Alam Abad	Syed Mazhar Ali Shah	402	10638.80	42,768
145/27.5.15	Provision of m/f in GBPS at chak no.59/ML Bhakkar	Najeeb Ullah khan	300	10638.80	31,916
141/27.5.15	GGPS at new Luck Kalan Darya Khan	M. Kashif	281	11418.30	32,085
140/27.5.15	GGPS at 37/M;L Kallurkot	M. Ramzan Khan	299	11418.30	34,141
139/27.5.15	GBHS at Daily Namdar Kallurkot	M. Ramzan Khan	587	11418.30	67,025
138/23.5.15	GGPS at Chak No.6/RD Darya Khan	Syed M. Saqlain Shah	281	11418.30	32,085
137/27.5.15	GHS at Anar Shah Darya Khan	Abrar Hussain Khan	620	11418.30	70,793
136/27.5.15	GGPS at Bakhray Wala	Mushtaq Hussain	323	11418.30	36,881
123/25.5.15	Provision of add. C/R GBHS at Punjrain Darra Khan	Tanveer Ahmad	576	11418.30	65,769
119/25.5.15	GGPS AT Tibba Janubi	Mushtaq Hussain	317	11418.30	36,196
116/25.5.15	GBPS at Nawan Qureshian Wala Daggarr Qureshi Darya Khan	Rana Niamat Ali	281	10638.80	29,895
112/23.5.15	GBES at Saeed Wala Kallurkot	Sohail Younas Khan	593	11418.30	67,711
109/22.5.15	GGPS at Farooqia Bhakkar	Zia Ullah Khan	634	11418.30	72,392
108/22.5.15	GBPS at Mehmod Waa	Zulifqar Ali	353	11418.30	40,307

	no. 1 Kallurkot				
106/22.5.15	GGPS AT Ghanay wala bhakkar	M. Raza Khan	556	11418.30	63,486
103/22.5.15	Upgradation of GGMS TO H.L at Sail Bhakkar	Zia Ullah Khan	7124	11418.30	813,440
101/21.5.15	Reconstruction of GBHS at Darboola Mankera	Rana M. Anwar	625	11418.30	71,364
99/21.5.15	Const. of building GGPS AT Rodi UC Ghulama Kallur Kot Bhakkar	Sohail Younas Khan	297	10638.80	31,597
98/21.5.15	Provision of m/f at GBPS Ahmad abad	M. Ashraf	338	11418.30	38,594
			864	12102	104,594
91/21.5.15	Const of building shelterless in GBPS at Ghulam Akber Khoker Bhakkar	Ghulam Abbas Khan	307	10638.80	32,661
81/14.5.15	GGPS at Ram Chand Mohallah Farooqabad Darya Khan	Abbas & co	523	11418.30	59,718
73/14.5.15	Provision of add CR in GMPS at Tibba Akbar Shah Darya Khan	Rana Niamat Ali	281	11418.30	32085
67/14.5.15	GBPS AT Dera Alittan Wala Darya Khan No.2 Bhakkar	S. Abdul Sattar Shah	281	10638.80	29,895
62/14.5.15	Provision of M/F Iin GGPS at Muhallah Cheena Wala	Ghulam Abbas Khan	744	10868.65	88,303
59/14.5.15	Special Grant for Improvement of State of Public in Province B.wall Grave Yard in Chak 49/TDA Bhakkar	Ghulam Abbas	288	10638.80	30,640
56/14.5.15	Provision of m/f AT GGPS AT mohallah Kaimtan Darya Khan	Abbas & Co.	1932	11418.30	220,602
53/14.5.15	Reconstruciton of Dangerous Building GBHS at Notak Bhakkar	S. Gull Hasnain Sherazi	930	11418.30	94,772
46/13.5.15	Const. of building shelter less GBPS AT Chah Kacha Mankera	Zamir Baqir Khan	289	10638.80	30,746
39/11.5.15	Upgradation of GGMS TO H.L AT Bahktawar Wala	M. Mustafa Khan	7337	11418.30	837,761
37/11.5.15	Reconstruction of Dangrous building AT GB Model Hight School Bhakkar	M. Mustafa Khan	4365	11418.30	498409
19/11.5.15	Upgradation of GGPS to E/L at 36TDA Bhakkar	M. Mustafa Khan	5109	11418.30	583361
18/11.5.15	GGPS at Nayyian Wala Kallurkot	Bhakkar const.	297	11418.30	33912
5/11.5.15	GGPS to Dorrata TO EL Kallur kot	H. Zawar Hussian Khan	5086	11418.30	580735
19/6.6.15	Pro. of m/f AT GBPS at Kabir Wala Darya Khan	Malik Manzoor Hussain	122	10612.80	12,948
23/6.6.15	GBPS at Kanyal UC	Ch. Riaz	280	10638.80	29,895

	Punjgrain Darya Khan	Ahmad			
64/6.6.15	Provision of m/f IN gbps AT Shahi Wala Mankera	MM. Hayat Warraich	775	12561	97,355
			290	11418.30	33,113
69/6.6.15	GBHS at Litten Mankera	MM. Hayat Warraich	592	11418.30	67,596
73/6.6.1	GBH SCHOOL at Tibba Naina Kallurkot	Gul Ahsan Khan	570	11418.30	65,084
76/6.6.15	GBES at Gadai Darya Khan	Ghulam Fareed	280	11418.30	31,971
79/6.6.15	Provision of Add. C/R in GGES at Mahni Mankera	Bismillah Traders	335	11418.30	38,251
80/6.6.15	Provision of add CR in GBHS at Ratri Kallurkot	M. Ameer Sultan Awan	315	11418.30	35,968
81/6.6.15	Provision of ADD C/R in GBHS at Cheena Bhakkar	Kashi Traders	300	11418.30	34,255
82/6.6.15	Provision of M/F of Add. C/R in GGHS At Maible Sharif KallurKot	M. Aamir Nisar Rana	360	11418.30	38,300
83/6.6.15	Const. of Building S/L P/S Add. C/R GBPS at Nai Wala K. Kot	M. Aamir Nisar Rana	292	10638.80	31,065
84/6.6.15	Const. of Building S/L P/S Add. C/R GGPS at Thallan Wala Jandan Wala K. Kot	M. Aamir Nisar Rana	299	10638.80	31,810
85/6.6.15	Const. of building SL P/ School Add. C/R GGPS at Sher Bahadar Wala Ghulaman	Sohail Younas	303	10638.80	32,236
86/6.6.15	Reconstruction of Dangerous School Building Add nO.54 GBHS at Littens Mankera	MM Hayat Wariach	289	10638.80	30,746
87/6.6.15	Const. of building S/L P/S add. C/R in GGPS at Noora Jandan Wala Rural Kallur Kot	M. Aamir Nisar Rana	298	10638.80	31,704
89/6.6.15	GGES at chak no. 3-4 RD Darya Khan	Ghulam Fareed	525	11418.30	59,946
92/6.6.15	GBPS at Hattaran Wala Shumali Kallurkot	Malik Ghulam Abbas Awan	5186	11418.30	592,153
94/6.6.15	GGPS at chak no. 17/TDA to Elementary level Darya Khan	M. Naeem Aslam Khan	4786	11418.30	546,480
96/6.6.15	GGHS at Darya Khan	S. Mazhar Abbas Shah0	520	11418.30	59,375
97/6.6.15	GBHS at Sial Bhakar	Mushtaq Hussain	3424	12325.75	422,034
98/6.6.15	GBES at Nawan Ali Khel Darya Khan	M. Ismail. Khan	525	11418.30	59,946
101/6.6.15	GBPS AT Jhoke Lal Shah UC Punjgrain Darya Khan	M. Ghulam Abbas	280	10638.80	29,789
103/6.6.15	Cosnt. of building of Add. C/R in GBPS at Ahmad Dab Punjgrain	M. Ghulam Abbas	281	10638.80	29,895

	Darya Khan				
112-A/13.6.15	GBHS at Kapahi Mankera	S. Tahir Abbas Shah	335	11418.30	38,251
113/13.6.15	Provision of m/f in GBES at Razai Shah Shumali	Syed Tahir Abbas Shah	548	11418.30	65,572
115/13.6.15	GBPS at Manjhar Kallur Kot	Musa Khail & co.,	297	11418.30	33,912
120/25.5.15	GGPS at Nawan Qureshian Wala Daggar Qureshi Darya Khan	Rana Niamat Ali	281	10638.80	29,895
125/13.6.15	GBHS at Peer Ashab Bhakkar	Mehmood & Co.,	658	11418.30	75,132
128/13.6.15	GBPS at Lashman Wala Kallur Kot	Rana Ghulam Mustafa	570	11418.30	65,084
139/13.6.15	GGPS AT Tibba Darkhana Wala U/C Kahawer Kalan Darya Khan	Syed Abdul Sattar Shah	280	10638.80	29,789
140/13.6.15	GBPS AT Tibba Darkhana Wala U/C Kahawer Kalan Darya Khan	Syed Abdul Sattar Shah	280	10638.80	29,789
145/13.6.15	Up-gradation of GBPS TO EL at chak No.51/TDA	Mehmood & Co.,	4999	11418.30	570,801
151/13.6.15	UPGRADATION OF P/S & E/S at Kapahi Mankera	Syed Tahir Abbas Shah	4750	11418.30	542,369
179/18.6.15	Const. of BHU AT Chak no. 47/TDA Bhakkar	Abbas & Co.,	15091	7570.55	1,144,364
191/19.6.15	Cosnt. Of Building of Shelter less add. C/R in GBPS AT Dera nazir Abad Mankera	Kazim Raza	289	10638.80	30,746
193/19.6.15	Provision of m/f in GBPS at Band Pathan Wala	Abbas & Co.,	261	10088.60	26,331
196/19.6.15	Provision of m/f GGPS AT Mohallah Khaimtan Darya Khan	Abbas & Co.,	2030	11418.30	231,791
211/22.6.15	Reconstruction of dangerous building of GBHS AT Dhingana Mankera	M. Yousaf	335	11418.30	38,251
214/22.6.15	GBES at Mahloo Wala Kallur Kot	M. Usman	562	11418.30	64,171
218/22.6.15	Reconstruction of Dangerous building of GBPS at Chhikan mankera	Munir Hussain Cheena	290	11418.30	33,113
223/22.6.15	Provision of missing facilities in GBMPS at chak no. 69 TDA	Amrak Khan	261	11418.30	29,802
340/30.6.15	Construction of Multi Purpose Hall / Examination hall in GB Model High School Bhakkar	Syed Kazim Raza	14230	10612.80	1,510,201
Total					12,254,758

Expenditure Incurred for Non Scheduled Items

Vr/MB No.	Name of Scheme	Qty	Rate	Amount (Rs)
95/6.6.15	Special Grant for improvement state of Public Grave yard in province	1600	130	208,000
99/6.6.15	GGPS AT Jhoke Lal Shah UC Punjgrain Darya Khan	415	144	59,760
101/6.6.15	GBPS AT Jhoke Lal Shah UC Punjgrain Darya Khan	415	144	59,760
103/6.6.15	Construction of Building of Additional School AT Ahmad Dab U/C Punjgrain Tehsil Darya Khan District Bhakkar	415	144	59,760
110/13.6.15	Rehabilitation of school in 13 flood affected	415	122.44	50,813
112/13.6.15	Provision of additional class rooms in Schools	539	152.50	82,198
113/13.6.15	Provision of m/f in schools	829	145.94	120,984
115/13.6.15	GBPS at Manjhar Tehsil Kallur Kot	415	157.00	65,155
121/13.6.15	Construction of building additional class room GGPS AT daggar Quraishi Darmani U/C Daggar qurashi Darya Khan	415	144	59,760
122/13.6.15	Construction of building additional class room GBPS AT daggar Quraishi Darmani U/C Daggar qurashi Darya Khan	415	144	59,760
125/13.6.15	Reconstruction of Dangerous Buildings of Schools	829	140	116,060
139/13.6.15	GGPS AT Tibba Darkhana Wala U/C Kahawer Kalan Darya Khan	415	144	59,760
140/13.6.15	GBPS AT Tibba Darkhana Wala U/C Kahawer Kalan Darya Khan	415	144	59,760
143/13.6.15	GBPS at Dhabbay Wali UC Punjgrain Darya Khan	415	144	59,760
146/13.6.15	Reconstruction of Dangerous Buildings of Schools	415	144	52,705
150/13.6.15	Special Grant for improvement state of Public Grave yard in province	4776	146.63	699,718
152/18.6.15	Reconstruction of dangerous school building GBHS at Shaheedan Kallurkot	539	118	36,345
		190	92.66	17,605
153/18.6.15	Provision of add. C/Room in school Hightest improvement GGHS at chak No.63/DB Kallur Kot	415	116.64	48,406
		112	91.53	10,251
156/18.6.15	Provision of additional class room in GBES AT Jandoo Kallurkot	415	154	63,910
157/18.6.15	GHS at Anar Shah Darya Khan bhakkar	1078	141	151,998
		381	100	38,100
158/18.6.15	GBPS at Basti Marla Scheme UC Daggar Qureshi Darya Khan	415	144	59,760
159/18.6.15	Const. of building S/L Primary School Add. C/R GBPS AT Dera Muhammad Khan Wala	415	144	59,760
160/18.6.15	Provision missing facility in GPBS AT Bakhray Wala Karrai Kot	415	144	59,760
		164	113	18,532
161/18.6.15	Construction of building Additional class room in GBPS AT Noor Wali Wala UC Jhamat Shumali Darya Khan	415	144	59,760
162/18.6.15	Special Grant for improvement state of Public Grave yard in province	2986	148.75	444,168
163/18.6.15	Reconstruction of Dangerous Buildings of Schools GBPS at Chak no. 77/ML Bhakkar	415	152	63,080
		164	111	18,204
164/18.6.15	Provision of m/f IN SCHOOL GGPS at Ram Chand	826	147.37	122,170

	Mohallah Farooq Abad Darya Khan			
		380	107.83	40,975
165/18.6.15	Const. of building Additional C/R in GBPS AT Kath Janubi U/C Barranga Darya Khan	415	144	59,760
167/18.6.15	Const. of building of Additional C/R GBPS at Chak no. 53/ML UC Daggur Qurashi Darya Khan	415	144	59,760
169/18.6.15	Const. of building of Additional C/R GBPS at Lot no. 15 UC Fazil Kallur Kot	415	144	59,760
170/18.6.15	Const of building S/L P/School Add. C/R GBPS at Sohay Wala UC Ghulama Kallur Kot	415	144	59,760
177/18.6.15	Special Grant for improvement state of Public Grave yard in province	2520	142.60	359,352
145/27.5.15	Provision of m/f in GBPS at chak no.59/ML Bhakkar	415	144.00	59,760
147/27.6.15	Const. of building shelter less add C.R in GBPS at Alam Abad	390	144.00	56,160
115/25.5.15	Special Grant for improvement state of Public in Province Grave Yard at Littion Mankera	2938	140.75	413,524
106/22.5.15	GGPS AT Ghanay wala bhakkar	829	143.48	118,945
101/21.5.15	Reconstruction of GBHS at Darboola Mankera	1078	160	172,480
99/21.5.15	Const. of building GGPS AT Rodi UC Ghulama Kallur Kot Bhakkar	464	144	66,818
91/21.5.15	Const of building shelterless in GBPS at Ghulam Akber Khoker Bhakkar	415	144	59,760
81/14.5.15	GGPS at Ram Chand Mohallah Farooqabad Darya Khan	829	147.37	122,170
		328	107.83	35,368
67/14.5.15	GBPS AT Dera Alittan Wala Darya Khan No.2 Bhakkar	415	144.00	59,760
59/14.5.15	Special Grant for Improvement of State of Public in Province B.wall Grave Yard in Chak 49/TDA Bhakkar	3448	153.06	527,751
53/14.5.15	Reconsturciton of Dangerous Building GBHS at Notak Bhakkar	1617	141	227,997
		571	103	58,813
46/13.5.15	Const. of building shelter less GBPS AT Chah Kacha Mankera	415	144	59,760
		413	164	18,532
33/11.5.15	Special Grant for improvement state of pulbic Province in B.wall of Grave Yard Chak no.45TDA	3192	146.11	466,383
23/6.6.15	GBPS at Kanyal UC Punjgrain Darya Khan	415	144	59,760
		164	113	18,532
79/6.6.15	Provision of Add. C/R in GGES at Mahni Mankera	539	155.81	83,982
81/6.6.15	Provision of ADD C/R in GBHS at Cheena Bhakkar	415	152	63,080
82/6.6.15	Provision of M/F of Add. C/R in GGHS At Maible Sharif KallurKot	539	144	77,616
84/6.6.15	Const. of Building S/L P/S Add. C/R GGPS at Thallan Wala Jandan Wala K. Kot	415	144	59,760
		164	113	18,532
85/6.6.15	Const. of building SL P/ School Add. C/R GGPS at Sher Bahadar Wala Ghulaman	415	144	59,760
		164	113	18,532
86/6.6.15	Reconst. Of Danguros School Building Add nO.54 GBHS at Littens Mankera	415	144	59,760
		164	113	35,513
87/6.6.15	Const. of building S/L P/S add. C/R in GGPS at Noora Jandan Wala Rural Kallur Kot	415	144	59,760
		164	113	18,532
191/19.6.15	Cosnt. Of Building of Shelter less add. C/R in GBPS	415	144	59,760

	AT Dera nazir Abad Mankera			
		164	113	18,532
193/19.6.15	Provision of m/f in GBPS at Band Pathan Wala	415	144	59,760
		164	113	18,532
208/22.6..15	Special grant for improvement of state of Public in province boundary wall graye yard at Haider abad	800	150	120,000
210/22.6.15	Reconstruction of building of GGPS at Yara Sullah Mankera	415	144	59,760
		164	113	18,532
211/22.6.15	Reconstruction of dangerous building of GBHS AT Dhingana Mankera	539	155.80	83,976
		190	114	21,660
214/22.6.15	GBES at Mahloo Wala Kallur Kot	829	150.00	124,350
		328	110.00	36,080
218/22.6.15	Reconstruction of Dangerous building of GBPS at Chhikan mankera	415	145	60,175
		164	106	17,384
340/30.6.15	Construction of Multi Purpose Hall / Examination hall in GB Model High School Bhakkar	6372	223.72	1425,544
Total				9,066,034

Expenditure Incurred for Non Scheduled Items

V.NO./Date	Name of Scheme	Name of item	Qty	Rate	Amount (Rs)
120/25.5.15	GBES at Chah fateh Khan Kallurkot	Water Tank	15	15865	15,865
		Goldamatic Pump	1	9880	9,880
116/25.5.15	GBPS at Nawan Qureshian Wala Daggar Qureshi Darya Khan	Tube light	2	589.30	1,179
113/23.5.15	M/R to Pooled type Residence in (C-8) Grade 16-17 in officer Colony	Energy Saver	6	280.00	1,680
6/1.6.12	Provision of m/f at GPS Kudlathi NNk	Water Tank	1	12200	12,200
112/23.5.15	GBES at Saced Wala Kallurkot	Tube light	4	589.30	2,357
108/22.5.15	GBPS at Mehmod Waa no. 1 Kallurkot	Tube light	3	589.30	1,768
107/22.5.15	GBES Chak no.46-47/ML Darya Khan Bhakkar	Tube light	4	589.30	2,357
106/22.5.15	GGPS AT Ghanay wala bhakkar	Tube light	4	589.30	2,357
99/21.5.15	Const. of building GGPS AT Rodi UC Ghulama Kallur Kot Bhakkar	Tube light	2	589.30	1,179
91/21.5.15	Const of building shelterless in GBPS at Ghulam Akber Khoker Bhakkar	Tube light	2	589.30	1,179
88/21.5.15	Provision of ADD. C/R in GBPS at Chak no. 02/RM Mankera	Tube light	3	589.30	1,768
87/21.5.15	Provision of m/f IN ggps at Wadoo Wala Bhakkar	Tube light	2	589.30	1,179
84/21.5.15	Reconstruction of Dangerous GGHS at Chak No. 67/ML Bhakkar	Tube light	2	589.30	1,179
81/14.5.15	GGPS at Ram Chand Mohallah Farooqabad Darya Khan	Tube light	4	589.30	2,357
74/14.5.15	Provision of m/f in GGHS at Haider Abad Mankera	Tube light	5	589.30	2,947
73/14.5.15	Provision of add CR in GMPS at Tibba Akbar Shah Darya Khan	Tube light	2	589.30	1,179
70/14.5.15	GBES at Ghulaman Kallurkot Bhakkar	Tube light	2	589.30	1,179
67/14.5.15	GBPS AT Dera Alittan Wala Darya Khan No.2 Bhakkar	Tube light	2	589.30	1,179
56/14.5.15	Provision of m/f AT GGPS AT mohallah Kaimtan Darya Khan	Tube light	4	589.30	2,357
53/14.5.15	Reconstruciton of Dangerous Building GBHS at Notak Bhakkar	Tube light	12	589.30	7,072
46/13.5.15	Const. of building shelter less GBPS	Tube light	3	589.30	1,768

	AT Chah Kacha Mankera				
39/11.5.15	Up-gradation of GGMS TO H.L AT Bahkhtawar Wala	Tube light	20	589.30	11,786
		Panel Board	1	15000	15,000
19/11.5.15	Up-gradation of GGPS to E/L at 36TDA Bhakkar	Tube light	18	589.20	10,606
23/6.6.15	GBPS at Kanyal UC Punjgrain Darya Khan	Tube light	3	589.30	1,768
64/6.6.15	Provision of m/f IN gbps AT Shahi Wala Mankera	Tube light	3	589.30	1,768
67/6.6.15	Provision of mf in GES at Kooria Mankera	Tube light	3	589.30	1,768
69/6.6.15	GBHS at Litten Mankera	Tube light	8	589.30	4,715
72/6.6.15	GGPS Nibay Wala	Tube light	2	589.30	1,179
79/6.6.15	Provision of Add. C/R in GGES at Mahni Mankera	Tube light	3	589.30	1,768
81/6.6.15	Provision of ADD C/R in GBHS at Cheena Bhakkar	Tube light	2	589.30	1,179
82/6.6.15	Provision of M/F of Add. C/R in GGHS At Maible Sharif KallurKot	Tube light	2	589.30	1,179
83/6.6.15	Const. of Building S/L P/S Add. C/R GBPS at Nai Wala K. Kot	Tube light	2	589.30	1,179
84/6.6.15	Const. of Building S/L P/S Add. C/R GGPS at Thallan Wala Jandan Wala K. Kot	Tube light	2	589.30	1,179
85/6.6.15	Const. of building SL P/ School Add. C/R GGPS at Sher Bahadar Wala Ghulaman	Tube light	2	589.30	1,179
86/6.6.15	Reconst. Of Dangeruos School Building Add nO.54 GBHS at Littens Mankera	Tube light	2	589.30	1,179
86/6.6.15	Reconst. Of Dangeruos School Building Add nO.54 GBHS at Littens Mankera	Tube light	3	589.30	1,768
87/6.6.15	Const. of building S/L P/S add. C/R in GGPS at Noora Jandan Wala Rural Kallur Kot	Tube light	2	589.30	1,179
89/6.6.15	GGES at chak no. 3-4 RD Darya Khan	Tube light	4	589.30	2,357
90/6.6.15	Provision of m/f in GGES at Kath Darya Khan	Water Tank	1	8500	8,500
		Goldamatic Pump	1	10500	10,500
94/6.6.15	GGPS at chak no. 17/TDA to Elementary level Darya Khan	Tube light	17	589.23	10,016
96/6.6.15	GGHS at Darya Khan	Tube light	6	589.23	3,536
99/6.6.15	GGPS AT Jhoke Lal Shah UC Punjgrain Darya Khan	Tube light	3	589.30	1,768
101/6.6.15	GBPS AT Jhoke Lal Shah UC Punjgrain Darya Khan	Tube light	3	589.30	1,768
103/6.6.15	Cosnt. of building of Add. C/R in GBPS at Ahmad Dab Punjgrain Darya Khan	Tube light	3	589.30	1,768
110/13.6.15	GHS School at Dahdahla Bhakkar	Tube light	3	589.30	1,768
112-A/13.6.15	GBHS at Kapahi Mankera	Tube light	3	589.30	1,768
113/13.6.15	Provision of m/f in GBES at Razai Shah Shumali	Tube light	4	589.30	2,357
115/13.6.15	GBPS at Manjhar Kallur Kot	Tube light	3	589.30	1,768
120/25.5.15	GGPS at Nawan Qureshian Wala Daggar Qureshi Darya Khan	Tube light	3	589.30	1,768
123/25.5.15	GBPS at Nawan Qureshian Wala Daggar Qureshi Darya Khan	Tube light	3	589.30	1,768
125/13.6.15	GBHS at Peer Ashab Bhakkar	Tube light	4	589.30	2,357
132/13.6.15	Special repair to DCO House atBhakkar	UPS	1	19000	19,000
		AGS Battery	2	16300	32,600
133/13.6.15	M/R to Servant Quarter Attached with DCO House Bhakkar	Water Tank	1	12200	12,200
		Goldamatic Pump	1	19500	19,500

134/13.6.15	M/R to DCO office complex	Water filter	1	6000	6,000
		Pedestal Fan	2	4950	9,900
135/13.6.15	M/R DCO Camp office Bhakkar	Electric Meter Imported	2	5760	11,520
136/13.6.15	M/R to DCO office complex	UPS	1	19000	19,000
		AGS Battery	2	16300	32,600
		Energy Savor	10	288	2,880
138/13.6.15	M/R DCO House Bhakkar	Tube light	4	312	1,248
		Energy Saver	6	750	4,500
			22	288	6,336
		Exhaust Fan	1	2200	2,200
		Bracket Fan	1	3500	3,500
139/13.6.15	GGPS AT Tibba Darkhana Wala U/C Kahawer Kalan Darya Khan	Tube light	2	589.30	1,179
140/13.6.15	GBPS AT Tibba Darkhana Wala U/C Kahawer Kalan Darya Khan	Tube light	2	589.30	1,179
145/13.6.15	Upgradation of GBPS TO EL at chak No.51/TDA	Tube light	18	589.30	10,607
147/13.6.15	Group No.38 M&R to BHU District Bhakkar	Water Tank	1	12200	24,400
		Goldamatic Pump	1	19500	19,500
148/13.6.15	Provision of m/f GGPS at Ferdous Bangla Bhakkar	Goldamatic Pump	1	10500	10,500
		Tube light	4	589.30	2,357
149/13.6.15	GBPS at Churar Bhakkar	Goldamatic Pump	1	9137	9,137
		Tube light	4	589.30	2,357
154/18.6.15	MR to EDO Education office complex	Hand Pump Machine	1	4500	4,500
156/18.6.15	Provision of add. C/R in GBES at Jandoo Kallurkot	Tube light	2	589.30	1,179
164/14.5.15	GGPS at Ram Chand Mohallah Farooqabad Darya Khan	Water Tank	1	15007	15,007
		Goldamatic Pump	1	9345	9,345
179/18.6.15	Const. of BHU AT Chak no. 47/TDA Bhakkar	Cooler Bend Cooler Set	14	242.45	3,394
		Starless steel sink	8	4002.45	32,016
		Goldamatic Pump	2	20000.00	40,000
		Tube light	104	458.70	47,705
		Electric Panel Board	2	12000.00	24,000
		Hand Pump	11	5900	64,900
196/19.6.15	Provision of m/f GGPS AT Mohallah Khaimtan Darya Khan	Water Tank	1	15007	15,007
		Goldamatic Pump	1	9345	9,345
		Tube light	4	589.30	2,357
201/22.6.15	GGPS AT Sultan Wala nO.2 Darya Khan	Water Tank	1	13527	13,527
		Goldamatic Pump	1	8427	8,427
		Tube light	8	589.30	4,714
214/22.6.15	GBES at Mahloo Wala Kallur Kot	Tube light	5	589.30	2,947
223/22.6.15	Provisoin of missing facilities in GBMPS at chak no. 69 TDA	Water Tank	1	15030	15,030
		Goldamatic Pump	1	9104	9,104
449/30.6.15	M/R to Pooled type residence in D-1 at Bhakkar	Engery saver	17	250	4,250
		Tube light	5	622.95	3,115
448/30.6.15	M/R TO Pooled type Residences GRADE 16-17 in Officer colony at Bhakkar	Water Tank	200	55	11,000
		Engery saver	3	250	750
446/30.6.15	M/R Nadra office in Zila Council Bhakkar	Tube light	5	622.85	3,115
443/30.6.15	M&R to DCO office house at Bhakkar	Ceiling light	6	885	5,310
442/30.6.15	M/R to Camp office District Coordination Officer House at Bhakkar	Engery saver	45	288	12,960

438/30.6.15	M/R to DHQ at Bhakkar	Electric Panel Board	1	17500	17,500
437/30.6.15	M/R to DHQ at Bhakkar	Goldamatic Pump	1	12100	12,100
429/30.6.15	M/R to District Coordination Office office at Bhakkar	Goldamatic Pump	3	19500	58,500
		Engery saver	131	288	37,728
		Electric water cooler	2	45000	450,000
		Water Dispensar	1	22000	22,000
		Water Tank	1	12200	12,200
		Bracket Fan	1	5500	5,500
		Window AC	1	21000	21,000
		CCTV Camera	1	15500	15,500
419/30.6.15	M/R to District Coordination Office office at Bhakkar	UPS	1	19000	19,000
		Battery	1	16300	16,300
408/30.6.15	M/R to GDR at Shahi Shumali & Rakh Mojgarh	Water Tank	2	16800	34,500
		Goldamatic Pump	2	10400	20,800
		Tube light	12	622	7,469
403/30.6.15	M/R in Zila Council Rest House Bhakkar	Energy saver	31	280	9,100
		Steplizer	1	9100	9,100
		Tube light	5	589.30	2,945
401/30.6.15	M/R in Zila Council Rest House Bhakkar	Deep Freezer	1	50000	50,000
395/30.6.15	MR to choki post no. 1-3 at Dajal at Bhakkar	Goldamatic Pump	1	14500	14,500
392/30.6.15		Steplizer	1	22000	22,000
389/30.6.15	M/R to Social Welfare Office at Bhakkar	Tube light	10	589.25	5,893
380/30.6.15	M/R to BHUs at bhakkar	Water Tank	1	15000	15,000
		Goldamatic Pump	1	10000	10,000
376/30.6.15	M/R to Ranger Check Post at Dajal	Sollar Podestal Fan	1	6120	6,120
375/30.6.15	M/R to Ranger Check Post at Dajal	Podestal Fan	8	5520	44,160
373/30.6.15	M/R to sports gymnaziumat Bhakkar	Energy Saver	32	288	9,216
340/30.6.15	Construction of Multi Purpose Hall / Examination hall in GB Model High School bhakkar	Water Tank	1	21212	21,212
		Goldamatic Pump	1	16323	16,323
		Led Lght	40	9777.48	391,099
		Panel Board	1	62642	62,642
			2	20218	20,218
		Search light	4	9247	36,988
		Exhaust Fan	4	2072	8,288
		Sound System	1	58582	58,582
		UPS	1	41671	41,671
		Street light Pole	6	12992	12,992
		Tube light	20	589.30	10,613
Total					2,446,274
Grand Total					11,512,308

Purchase Made by Violating the PPRA

Dy. DO (H) Darya Khan				
Token No&date	Bill No &date	Supplier	Item	Amount (Rs)
4463/18-11-14	133/7-11-14	Imran Traders	1Table,5chair	36,855
4465/18-11-14	48/15-11-14		5chair,1table	34,515
12466/15-4-15	158/28-3-15		Revolving chair3	41,067
10127/16-2-15	150/12-3-15		1Table,File Rack2	37,440
Total				149,877

THQ Hospital Darya Khan				
Sr. #	Date	Name of Firm	Description	Amount (Rs)
1	21.08.14	Muhammad Khalid Qamar store	Homeo medicine	99,050
2	27.03.15	Homeopathic clinic & store	Homeo medicine	98,683
Total				197,733

DO Sports		
Name of supplier	Date	Amount (Rs)
Haidery Nursery	13-06-2015	96,335
Ever green nursery	20-06-2015	97,344
Tahir Abbas contractor	22-06-2015	25,200
Total		218,879

Dy. DEO (EE-M) Bhakkar			
Sr.#	Name of School	Item Description	Amount (Rs)
1	GPS Qadir Baksh Wala	Purchase of Furniture	198,800
2	GES Bindo, Bao Shah	Purchase of Furniture	495,686
3	GPS Garaha	Purchase of Furniture	270,800
4	GPS Ismailwala	Purchase of Furniture	258,800
5	GPS Chak # 81 TDA	Purchase of Furniture	256,300
6	GPS Dajal Gharbi	Purchase of Furniture	234,800
7	GPS Mian Isa	Purchase of Furniture	266,000
8	GPS Basti Khuda Bakskh	Purchase of Furniture	162,800
9	GPS Khayi Jamal	Purchase of Furniture	270,200
Total			2,414,186

Dy. DEO W-EE Bhakkar				
Sr.#	Name of School	Item	Name of Firm	Amount (Rs)
1	GGES Notek	Purchase of Furniture	Ghula shabbir bukhari	270,843
2	GGES Nawani		voucher war not at	201,000
3	GGES Bharmi Nawab			270,800
4	GGPS 202 TDA, Khananwala		AL Saddiq	135,836
5	GGPS Mohallah Dhandla			270,800
6	GGPS Chak 188 TDA			228,800
7	GGPS Tibba Sadat		Ghula Shabbir Bukhari	197,989
8	GGPS Chahadha			106,950
9	GGPS Tibba Janubi			330,800
10	GGPS Rakhianwala			108,800
11	GGES Chak no 62 TDA		New Sarhad Punjab	204,800
Total				2,327,418

DO Buildings					
V.No. & Date	Name of office	Description	Quantity	Rate	Amount (million)
420/30.6.15	Supply of 56 Sweep Electric Ceiling Fans	Chief Executive Wahid Fans Adnan Industries	1406	3000	4.218

DHQ Bhakkar					
Document #	Object Code	Description	Posting Date	Amount (Rs)	
1904195134	A03927	Purchase of drug and medicines	09.09.2014	98,800	
1904199055	A03927		09.09.2014	98,800	
1904173799	A03927		09.09.2014	99,820	
1904173796	A03927		09.09.2014	98,500	
1904199054	A03927		09.09.2014	98,700	
1904199056	A03927		09.09.2014	95,700	
1904206059	A03927		15.09.2014	98,750	
1904206058	A03927		15.09.2014	99,049	
1904198264	A03927		15.09.2014	95,700	
1904191407	A03927		24.09.2014	98,712	
1904034013	A03927		24.09.2014	15,200	
1904034014	A03927		24.09.2014	15,200	
1904210973	A03927		22.10.2014	7,600	
1904207308	A03927		23.10.2014	97,710	
1904216348	A03927		23.10.2014	98,935	
1904216347	A03927		23.10.2014	98,948	
Total				1,316,124	

Overpayment on Account of Price Variation

Bill No.	Tender/Work done	Name of Scheme	Work	Calculation	Amount (Rs)
4 th Final bill	January 15/ April 15	Construction of Road From Dullewala Islam Dal Mill to Garkha Length 0.75 km Darya Khan	TST	$25395 \times 67 / 100 \times 1 / 2204 = 12.2 * 1000 = 12200 * (87.61 - 68.15) 19.52 =$	150,304
	January 15/ April 15	Construction of Road from Basti Fateh Bumb to Basti Lakaha U/C Yousaf shah Length 1.25 KM	TST	$40000 \times 67 / 100 \times 1 / 2204 = 7.7 * 1000 = 7700 * (87.61 - 68.32) 19.29 =$	235,338
3 rd final	January 15/ May 15	Special repair of link road Govt. Girls College road Bhakkar to Darya Khan road via shahzad hotel length 1900 rft Tehsil & District Bhakkar	TST	$22494 \times 67 / 100 \times 1 / 2204 = 6.8 * 1000 = 6800 * (80.71 - 65.92) 14.79 =$	100,572
			DST	$3500 \times 32 / 100 \times 1 / 2204 = 0.51 * 1000 = 510 * (80.71 - 65.92) 14.79 =$	7,543
4 th final	March 14/ April 15	Construction of missing link Road from Jandanwala bypass tarraganwala via Sawasianwala Total Length 3.00km Phase 1 length 1.90 Km	TST	$77783 \times 67 / 100 \times 1 / 2204 = 52.11 * 1000 = 52110 * (81.84 - 68.32) 13.52 =$	704,527
4 th final	January 15/ April 15	Const. of road from Hattaranwal Janubi to Haitu Length 1.00km Tehsil Kallurkot	TST	$33433 \times 67 / 100 \times 1 / 2204 = 10.16 * 1000 = 16163 * (87.61 - 68.32) 19.29 =$	311,784
2 nd R. Bill	January 15/ April 15	Const. of metalled road from chheena city to pir ashab U/C Pir Ashan length 1.00km tehsil & distt. Bhakkar	TST	$32800 \times 67 / 100 \times 1 / 2204 = 9.97 * 1000 = 9971 * (87.61 - 68.32) 19.29 =$	192,341
4 th final	January 15/ April 15	Const. of road from Kalwal to Gacha City length 1.00km U/C Maible Tehsil Kallurkot	TST	$34121 \times 67 / 100 \times 1 / 2204 = 10.37 * 1000 = 10373 * (87.61 - 68.32) 19.29 =$	200,095
4 th final	January 15/ April 15	Const. of road from House Muhammad Afzal Joya to Haji Qadir Baksh Basti	TST	$32800 \times 67 / 100 \times 1 / 2204 = 9.97 * 1000 = 9971 * (87.61 - 68.32) 19.29 =$	192,341
Total					2,094,845

Expenditure Incurred Without DTL Reports

THQ Hospital Kallur Kot					
Sr. No.	Name of supplier	Inv. Date	Batch No.	Date of drawl	Amount (Rs)
1	Taha Enterprises Faisalabad	30-05-15	Nil	19-06-15	156,000
2	Safdar Brothers Multan	09-06-15	318	19-06-15	105,700
3	Theramed Pharma Lahore	25-03-15	Q415	19-06-15	202,500
4	News Pharama Lahore	25-05-15	NF058	19-06-15	33,800
5	Novo Nordisk Pharama Karachi	13-05-15	DS6M113	19-06-15	290,000
6	Shahzaib Pharama KPK	05-06-15	506615	19-06-15	63,000
		05-06-15	Nil	19-06-15	18,000
		05-06-15	Nil	19-06-15	57,000
		05-06-15	Nil	19-06-15	65,000
Total					991,000

RHC Behal					
Product	Pack size	Batch No.	Qty	Rate	Amount (Rs)
Cap. Amoxicap 250mg	100s	3520	30000	2.19	65,700
Susp. Amoxicap 250mg	60ml	3525	5000	34.70	173,500
Total					239,200

Non Imposition of Penalty

Sr. No.	Location Teshil / Name of UC.	T.S	Liquidated damages @ 10% (million)
1	Construction of Library Block at Bhakkar. (RAA Dated.16.04.14 Rs.17.955(M) Tender 12.05.14) Malik Muhammad Aslam S/E / Raza U Rehman	18.000	1.8
2	GGPS Doratta to Elementary level Tehsil Kallur Kot	4.025	0.4025
3	GPS Hattaran wala Shumali to Elementary level	4.025	0.4025
4	CMS Kapahi to Elementary level Tehsil Mankera	4.025	0.4025
5	GGES Sial to High level Sajjad Mehdi S/E /	5.900	0.59
6	GPS Jandan Wala No.02 Malik Muhammad Aslam S/E /	0.832	0.0832
7	GHS Shaheedan Malik Muhammad Aslam S/E /	0.832	0.0832
8	GES Chak No. 71/ML Muhammad Arif Shah S/E /	0.832	0.0832
9	GES Changran wala Malik Muhammad Aslam S/E /	0.832	0.0832
10	GES Behari Gharbi Malik Muhammad Aslam S/E /	0.832	0.0832
11	GHS Fazil Malik Muhammad Aslam S/E /	1.616	0.1616
12	GPS Nayyian wala Malik Muhammad Aslam S/E /	0.792	0.0792
13	GES Mahloo Wala Malik Muhammad Aslam S/E /	1.571	0.1571
14	GHS Daily Namdar Malik Muhammad Aslam S/E /	1.571	0.1571
15	GPS Lachman wala Malik Muhammad Aslam S/E /	1.571	0.1571
16	GHS Kallur Kot Malik Muhammad Aslam S/E /	1.973	0.1973
17	GGPS Chak No.32/ML Malik Muhammad Aslam S/E /	0.792	0.0792
18	GGES Chak No.35-36/ML Malik Muhammad Aslam S/E /	0.792	0.0792
19	GES Nawan Ali Khel Pervaiz Ahmad Khan S/E /	1.616	0.1616
20	GHS Sial Sajjad Mehdi S/E /	2.000	0.2
21	GPS Basti Sarang Sajjad Mehdi S/E /	0.880	0.088
22	GGPS Chak No. 58/DB Malik Muhammad Aslam S/E /	1.503	0.1503
23	GGPS Basti Islam Abad Muhammad Arif Shah S/E /	0.872	0.0872
24	Construction for Building of Special Education Center at Kallur Kot District Bhakkar. Malik Muhammad Aslam S/E / Kamal Ahmad	65.966	6.5966
25	GPS Budhay Wala (Kachi Shahani) Bhakkar	0.851	0.0851
26	GPS Qabool Wala Bhakkar	1.242	0.1242
27	GES Basti Cheena Bhakkar	0.879	0.0879
28	GPS Basti Kail Bhakkar	0.879	0.0879
29	GPS Basti Isran Bhakkar	0.879	0.0879
30	GPS Dedh Shahani Bhakkar	0.246	0.0246
31	GPS Ameer Wala Bhakkar	0.879	0.0879
32	GPS Bahar Lak Bhakkar	0.879	0.0879
33	GGPS Tibba Janubi Bhakkar	0.338	0.0338
34	GPS Bhan Ramzoo Pattafi Bhakkar	0.565	0.0565
35	GPS Jhoke Mahar Shah Darya Khan	0.739	0.0739
36	GPS Basti Ahamd Shah Wali Nashaib Darya Khan	0.833	0.0833
37	GPS Asif Abad Darya Khan	0.906	0.0906

38	GPS Bukhshoo Wala Darya Khan	0.906	0.0906
39	GPS Chak No 15/TDA Darya Khan	1.242	0.1242
40	GPS Basti Marla Scheme Darya Khan	0.906	0.0906
41	GPS Basti Balocha Wali Darya Khan	0.906	0.0906
42	GPS Basti Lakran Wali Darya Khan	0.906	0.0906
43	GPS Dera Said Ameer Joyia Darya Khan	0.906	0.0906
44	GPS Gidran Wali Kallur kot	0.906	0.0906
45	GPS Datorian Wala Mankera	1.087	0.1087
46	Construction of Fancy Type Boundary wall around Baba Farid (R.A) Children Park at Bhakkar	3.000	0.3000
47	Construction of Boundary wall around Graveyard at peer Shah Muhammad Tehsil Darya Khan District Bhakkar	1.247	0.1247
48	Construction of Canteen, Wating Room and Improvement of T.H.Q Hospital at Darya Khan	1.937	0.1937
Total			14.7714

Irregular Payment of HRA, CA and HSRA

Name of formation	Description	Amount (million)
DO Health	Drew CA having Govt. vehicles / bikes	1.173
	Drew CA during leave period	0.187
	Drew HSRP during leave	0.764
	Drew HSRP during general duty	0.130
MS THQ Hospital Kallur Kot	Drew CA during leave	0.034
	Drew HSRP during general duty	0.154
DO (Roads)	Drew CA having residential facility	0.474
Dy. DEO (EE-M) Kallur Kot	Drew CA during winter vacation	0.574
Dy. DO (Agriculture) Kallur Kot	Drew HRA having designated residence	0.036
SMO RHC Behal	Drew HRA & CA having designated residences	0.144
MS THQ Hospital Darya Khan	Drew HRA & CA having designated residences	0.298
DO Live Stock	Illegal occupants at Govt. residences	0.157
SMO RHC Jandanwal	Drew HSRA on general duty	0.025
	Drew HSRA and CA during leave	0.099
	Drew HRA and CA having Govt. accommodation	0.027
RHC Dullewala	Drew HRA and CA having Govt. accommodation	0.756
Dy. DEO (EE-M) Bhakkar	Drew CA during winter vacation	0.694
Dy. DEO (EE-W) Bhakkar	Drew CA during winter vacation	1.515
MS DHQ Hospital	Drew HRA and HRA, CA and 5% maintenance charges having Govt. accommodation	1.199
DO Buildings	Drew HRA and HRA, CA and 5% maintenance charges having Govt. accommodation	0.398
Total		8.838

Non-Deduction of Dismantled Material

Vr/MB page & date	Name of work	Quantity	Rate	Amount (Rs)
152/27.5.15	Reconstruction of Dangerous buildings of Schools and GGPS AT chak no.78 / ML Bhakkar	250	2100*5000/1000=10500 1400*700/1000=980	11,480
140/27.5.15	GGPS at 37/M;L kallurkot	952	7997*5000/1000=39985 5331*700/1000=3732	43,717
139/27.5.15	GBHS at Daily Namdar Kallurkot	1145	9618*5000/1000=48090 6412*700/1000=4488	52,578
138/23.5.15	GGPS at Chak No.6/RD Darya Khan	1145	9618*5000/1000=48090 6412*700/1000=4488	52,578
137/27.5.15	GHS at Anar Shah Darya Khan	2760	23184*5000/1000=115920 15456*700/100=10918	126,838
136/27.5.15	GGPS at Bakhray Wala	470	3948*5000/1000=19740 2632*700/1000=1842	21,582
112/23.5.15	GBES at Saeed Wala Kallurkot	1827	15347*5000/1000=76735 10231*700/1000=7162	83,897
106/22.5.15	GGPS AT Ghanay wala bhakkar	2681	22520*5000/1000=112602 15014*700/1000=10510	123,112
98/21.5.15	Provision of m/f at GBPS Ahmad abad	192	1613*5000/100=	8,065
85/21.5.15	Provision of m/f AT GGPS at Mouza Dala Darya Khan Bhakkar	266	2234*5000/1000=11172 1490*700/1000=1043	12,215
70/14.5.15	GBES at Ghulaman Kallurkot Bhakkar	974	8182*5000/1000=40910 5454*700/1000=3818	44,728
62/14.5.15	Provision of M/F Iin GGPS at Muhallah Cheena Wala	570	4788*5000/1000=23940 3192*700/1000=2234	26,174
57/14.5.15	GGPS AT Sultan Wala nO.2 Darya Khan	1406	11810*5000/1000=59052 7874*700/1000=5512	64,564
64/6.6.15	Provision of m/f IN gbps AT Shahi Wala Mankera	648	5443*5000/1000=27216 3629*700/1000=2540	29,756
68/6.6.15	Reconstruction of building GBPS Mankera	648	5443*5000/1000=27216 3629*700/1000=2540	29,756
73/6.6.1	GBH SCHOOL at Tibba Naina Kallurkot	1356	11390*5000/1000=56952 7594*700/1000=5316	62,268
96/6.6.15	GGHS at Darya Khan	3858	32407*5000/1000=162036 21605*700/1000=15123	177,159
97/6.6.15	GBHS at Sial Bhakar	848	7123*5000/1000=35616 4749*700/1000=3324	38,940
112/13.6.15	Reconstruction of B.wall Around GBHS at Kohawar Kalan Darya Khan	5330	44772*5000/1000=223860 29848*700/1000=20894	244,754
115/13.6.15	GBPS at Manjhar	643	5443*5000/1000=27216	29,737

	Kallur Kot		3601*700/1000=2521	
125/13.6.15	GBHS at Peer Ashab Bhakkar	2053	17245*5000/1000=86226 11497*700/1000=8048	94,274
148/13.6.15	Provision of m/f GGPS at Ferdous Bangla Bhakkar	529	4444*5000/1000=22220 2962*700/1000=2073	24,293
157/18.6.15	GHS at Anar Shah Darya Khan	2760	23184*5000/1000=115920 15456*700/1000=10819	126,739
195/19.6.15	Provision of m/f IN GBES at Janju Sharif Mankera	1004	8434*5000/1000=42168 5622*700/1000=3936	46,104
210/22.6.15	Reconstruction of building of GGPS at Yara Sullah Mankera	643	5443*5000/1000=27216 3601*700/1000=2521	29,737
214/22.6.15	GBES at Mahloo Wala Kallur Kot	1586	13322*5000/1000=66612 8882*700/1000=6217	72,829
218/22.6.15	Reconstruction of Dangerous building of GBPS at Chhikan mankera	648	5443*5000/1000=27216 3629*700/1000=2540	29,756
220/22.6.15	Provisino of m/f IN GBPS AT CHAK NO. 27-28/ML	1061	8912*5000/1000=44562 5942*700/1000=4159	50,503
Total				1,758,133