



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

**AUDIT YEAR 2013-14**

**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 Headquarters
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sectors Reform Programme
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Module
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
RHC	Rural Health Centre
SAP	System Application Profile
THQ	Tehsil Headquarter Hospital
ZAC	Zila Accounts Committee

## **PREFACE**

Articles 169 &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, Mianwali for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-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 observations 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 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:**

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, 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 Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 14 officers and staff, total 4492 man days and the annual budget of Rs11.064 million for the financial year 2012-2013. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate of Audit Sargodha carried out Audit of accounts of District Government Mianwali for the financial year 2012-2013.

District Government, Mianwali conducts its operations under Punjab Local Government Ordinance, 2001. It comprises of a 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 of 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, Mianwali was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws/ rules /regulations, 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 and rules & there was no leakage of revenue in the Government Account / Local Fund.

### **a) Audit Objectives**

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed law, rules and regulations.

### **b) Audit Methodology**

Audit was performed through understanding the business processes with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

### **c) Audit of Expenditure and Receipt**

Total expenditure of the District Government Mianwali for the financial year 2012-2013, was Rs4,107.635 million covering one PAO and 217 formations. Out of this, RDA Sargodha audited expenditure of Rs1,372.251 million which, in terms of percentage, was 33% of the total expenditure. Regional Director Audit planned and executed audit of thirty two (32) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Mianwali for the financial year 2012-2013, were Rs6.502 million. RDA Sargodha audited receipts of Rs1.455 million which was 22% of total receipts.

#### **d) Recoveries at the Instance of Audit**

Recovery of Rs4.749 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.198 million was recovered and verified during the year 2013-14, till the time of compilation of report.

#### **e) The Key Audit Findings of the Report:**

- i. Non-production of record of Rs31.0 million noted in one case<sup>1</sup>.
- ii. Irregularity and Non-compliance of Rs.97.573 million noted in nine cases<sup>2</sup>.
- iii. Weakness of internal controls noted in three cases involving an amount of Rs.5.220 million<sup>3</sup>.
- iv. Analysis of budget and expenditure of District Government Mianwali for the financial year 2012-13 revealed that the original budget was Rs5,285.544 million, supplementary grant was Rs0.499 and the final budget was Rs5,286.043 million. Non-development expenditure of Rs3,884.321 million was incurred against original allocation of Rs4,974.667 million and Development Expenditure of Rs223.313 million was incurred against the original budget allocation of Rs311.377 million resulting in savings of Rs1,090.346 million and Rs88.064 million respectively. Total expenditure of Rs4,107,635 million was incurred against the final budget of Rs5,286.043 million, resulting in overall savings of Rs1,178.408 million which in terms of percentage was 22% as detailed at Annexure-B.<sup>4</sup>

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

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<sup>1</sup>Para: 1.2.1.1

<sup>2</sup>Paras: 1.2.2.1 to 1.2.2.9

<sup>3</sup>Paras: 1.2.3.1 to 1.2.3.3

<sup>4</sup> Source: Appropriation Account 2012-13

**f) Recommendations**

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for fraud, overpayment, wasteful expenditure and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.



## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAO) under Audit Jurisdiction	01	5,286.044
2	Total formations under Audit Jurisdiction	217	5,286.044
3	Total Entities (PAO) Audited	01	1,372.251
4	Total formations Audited	32	1,372.251
5	Audit & Inspection Reports	32	1,372.251
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

\* Figures at Serial No.3, 4 & 5 represents expenditure.

**Table 2: Audit observations Classified by Categories**

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0
2	Financial management	4.749
3	Internal controls	6.717
4	Violation of rules	91.327
5	Others	31.000
<b>Total</b>		<b>133.793</b>

**Table 3: Outcome Statistics**

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year	Total last year
1	Outlays audited	117.569	233.313	6.502	1021.369	1,378.753	2,168.114
2	Amount placed under audit observation / irregularities	0	1.140	1.455	131.198	133.793	415.815
3	Recoveries pointed out at the instance of Audit	0	0	1.455	3.294	4.749	12.741
4	Recoverable accepted / established at Audit instance	0	0	1.455	3.294	4.749	12.741
5	Recoveries realized at the instance of Audit	0	0	0	0.198	0.198	1.975

\*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 Rs1,372.251 million.

**Table 4: Irregularities Pointed Out**

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	91.327
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control system.	6.717
5	Recoveries and overpayment, representing cases of established overpayments are misappropriation of public money.	4.749
6	Non-production of record to Audit	31.0
7	Others, including cases of accidents, negligence etc.	0
<b>Total</b>		<b>133.793</b>

<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

# CHAPTER-1

## 1.1 District Government, Mianwali

### 1.1.1 Introduction

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government:

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & 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 and is responsible to the District Accounts Committee of the Zila Council.

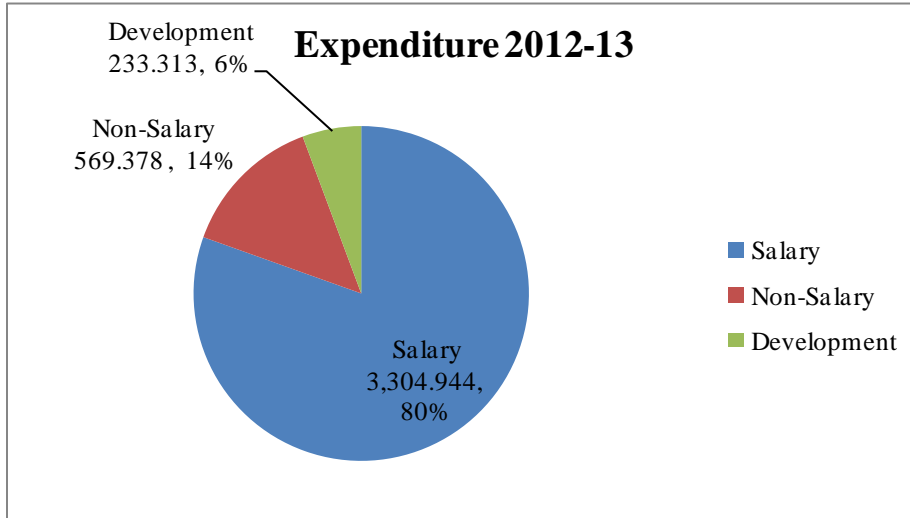
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

A summary of the budget & expenditure, salary, non salary & development, of District Government Mianwali for F.Y 2012-13 is depicted in the table and pie chart below. Data analysis reveals an overall savings of 22%.

Rs in million

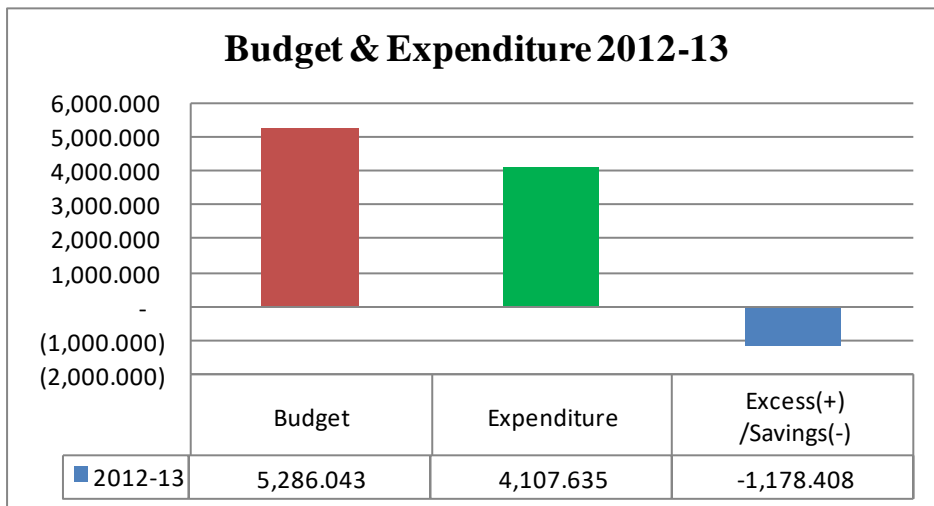
F.Y: 2012-13	Budget	Expenditure	(-) Saving	%age Excess / Saving
Salary	3651.479	3,552.464	(-) 99.015	03
Non Salary	1323.190	331.858	(-) 991.332	75
Development	311.377	233.313	(-) 78.064	25
<b>Total</b>	<b>5,286.043</b>	<b>4,117.635</b>	<b>(-) 1,178.408</b>	<b>22</b>

Rs in million



As per Appropriation Account 2012-13 of District Mianwali, the original budget was Rs5,285.544 million, supplementary grant was Rs0.499 million and final budget was Rs5,286.043 million. Against the final budget, District Government Sargodha incurred total expenditures of Rs4,107.635 million during 2012-13 as detailed at Annexure-B.

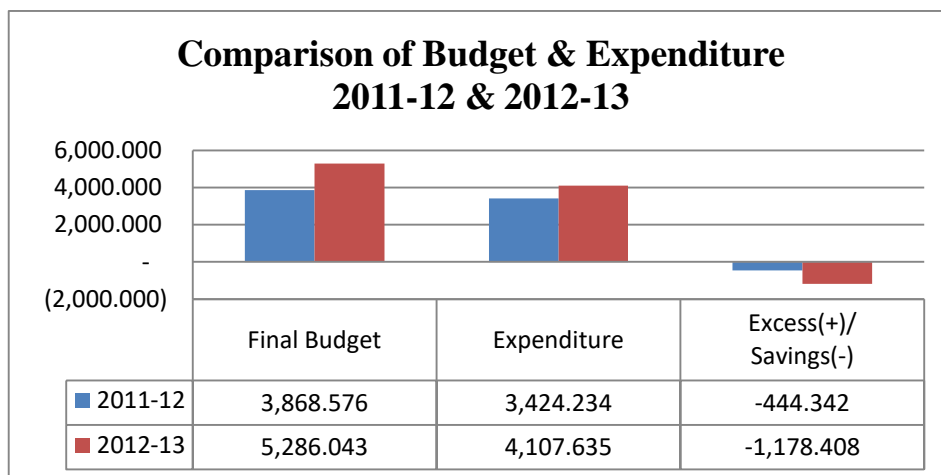
Rs in million



Ineffective financial management resulted in savings of Rs1,178,408 million which in term of percentage was 22% of the final budget. The same was required to be justified by the PAO.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

Rs in million



There was 37% increase in Budget Allocation and 20% increase in Expenditure respectively as compared to previous year.

### 1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

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

#### Status of Previous Audit Reports

Sr. No.	Audit Report Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	22	Not convened
2	2003-04	30	Not convened
3	2004-05	12	Not convened
4	*01.07.2005 to 31.03.2008 (Special Audit)	104	Not convened
5	2009-10	28	Not convened
6	2010-11	31	Not convened
7	2011-12	29	Not convened
8	2012-13	11	Not convened

\* It is Special Audit Report for the year 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 Non-production of Record**

### 1.2.1.1 Non-production of Record – Rs31.0 million

According to 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 following formations did not produce auditable record of Rs31.0 million for FY 2012-13. 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	Description	AIR Para No	Amount
1	DO (Live Stock)	Adjustment Account (M&R) of civil hospital not produced	1	24.280
2	SMO RHC Tabbi Sar	Bills, vouchers, sanction orders, stock entries, consumption account, APRs, pay bills, payroll Annexure-C.	1	5.720
3	DCO	Released from SDA account No. MI-4081 for different operations of Agriculture Fair Price Shops during the month of Ramzan	1	1.000
<b>Total</b>				<b>31.000</b>

Audit holds that relevant record was not produced to audit due weak internal control.

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs31.0 million could not be verified.

Management replied that the record would be produced for verification.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department to produce record for detailed verification. No compliance of DAC directives was shown till finalization of this report.

Audit recommends for producing record to Audit in order to verify its authenticity, validity, accuracy and genuineness besides fixing of responsibility against the person(s) at fault.



## **1.2.2 Non-compliance of Rules**

### **1.2.2.1 Irregular transfer of Funds to PRSP-Rs66.483 million**

District Government Mianwali entered in contract with the Punjab Rural Support Programme (PRSP) on 14-01-2005 and assigned the management of BHUs, General Rural Dispensaries, Rural Dispensaries, Mother & Child Health Centres / Tibbi Dispensaries for more efficient delivery of all services for which said BHUs were established.

District Government Mianwali transferred funds of Rs66.483 million for medicines, M&R of building and equipment, utilities, stores etc. and also the budget of pay and allowance for unfilled posts during 2012-13. The transfer of funds was irregular due to following points:

- a) In violation of the contract, performance evaluation of Primary Health Care institution (PHC) was not found carried out by the District Government since taking over by PRSP.
- b) The extension in agreement for the period 15/01/2010 to 12/01/2013 was not made available, whereas, the agreement was extended for the period 13-01-2013 to 30-06-2013 by the Chief Planning Officer Government of the Punjab Health Department instead of District Government Mianwali. The further extension or otherwise would be granted after third party validation/ Performance Audit of PRSP but it was further extended up to 30-06-2014 despite the fact that the PRSP authorities refused to conduct audit which was to be conducted by the Auditor General of Pakistan in 6/2013 as detailed in Annexure-D.

Audit holds that due to weak financial control, funds were transferred without obtaining vouched account / refund of unspent balances.

This resulted in irregular expenditure of Rs66.483 million.

Management replied that evaluation report would be made available during next audit which was unacceptable since the project evaluation had not been carried out to-date.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department to pend the para till further orders from Govt. of Punjab and Auditor General of Pakistan.

Audit recommends third party evaluation of the project by Auditor General of Pakistan.<sup>1</sup>

### 1.2.2.2 Unauthorized retention of public money - Rs 12.797 million

According to Rule 2.10 (b) 5 read with Rule 15.4 (a)(b) of PFR Vol-I, lays down that no money shall be withdrawn from the treasury unless it is required for immediate disbursement. Moreover, at the time of making payment.

MS DHQ Mianwali drew Rs12.797 million for medicine supplied during 2012-13 from government treasury to make the payment of the bills of different venders. The amount was not disbursed and retained till the date of DAC in violation of rule ibid. Detail is as under :

Sr #	Name of Firm	Description	Amount (Rs)
1	Hoover Pharma	Medicines	781,650
2	Salmor Phamra	-	1,404,074
3	Medipak Pharma	-	3,502,950
4	Saad Traders	-	2,855,435
5	Medley Pharma	-	3,332,180
6	Muhammadia Traders	-	458,440
7	Sajjad Enterprises	Bedding & Clothing	463,200
<b>Total</b>			<b>12,797,929</b>

Audit holds that money was retained due to defective financial discipline.

This resulted in irregular retention of Rs12.797 million.

Management replied that the payment had been made to the concerned pharmaceutical companies after receiving DTLs which is unacceptable as hospital authorities could not provide proof of disbursement through their cashbook.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department for verification of cashbook entries. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that matter that the matter may be probed at an appropriate level.<sup>2</sup>

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<sup>1</sup> [AIR Para No: 1]

<sup>2</sup> [AIR Para No.1]

### **1.2.2.3 Irregular payment on account of purchase of medical equipments-Rs7.965 million**

As per terms & condition of award of contract for the purchase of equipments issued by EDO (Health) Mianwali during 2012-13, payment would be made by the DDO after successful supply / inspection / verification of store.

EDO (H) Mianwali purchased medical equipments worth Rs26.504 million during 2012-13 and released payment to the firms in violations of the terms & condition of agreement as the medical equipment was still sealed in its original packing lying unused and losing their warranty. It was un-cleared how specifications of the equipment received had been verified by the Health authorities before making payment in Annexure-E.

Audit holds that irregular payment was made due to defective financial discipline.

This resulted in irregular payment of Rs 26.504 million.

Management admitted the facts.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 decided to reduce the para to Rs7.965 million.

Audit recommends that the matter may be probed at an appropriate level.<sup>1</sup>

### **1.2.2.4 Irregular payments of arrears -Rs2.591 million**

As per Govt of the Punjab Finance Department instructions, advance increments for possessing /acquiring higher qualifications are admissible only in line of relevant field.

DO (Health) Mianwali cleared the bills of advance increments of higher educational qualifications amounting to Rs2.591 million during 2012-13 in the light of judgment passed by the Honorable Supreme Court but failed to produce any such judgment duly endorsed by the Government of the Punjab Finance Department as detailed in Annexure-F.

Audit holds that due to weak financial management, arrear claims were paid.

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<sup>1</sup> [AIR Para No: 9]

This resulted in irregular payment of arrears of Rs2.591 million.

Management replied that EDO (H) sanctioned the advance increments considering the request/appeal as per decision of honorable court which was unacceptable as the decision of the court was not conveyed by Finance Division Punjab.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department to pend the para as orders of Supreme Court were not found attached with reply. No compliance of DAC directives was shown till finalization of this report.

Audit recommends for regularization of expenditure besides fixation of responsibility under intimation to Audit.

### 1.2.2.5 Non deduction of liquidated damages –Rs2.186 million

As per the terms & conditions of approved format of contract agreement Section IV(10), liquidated damages @ 2%PM or 0.067 per day should be recovered from supplier for late supply of medicines from the day of late supply.

EDO (Health) Mianwali placed supply orders to the tune of Rs19.725 million during 2012-13 for purchase of equipments for newly upgraded BHU into RHC Mousa Khel and for DHQ Hospital. The firms failed to supply the requisite equipments within specified time mentioned in supply order but 2% liquidated damages worth Rs2.186 million were not deducted as detailed below:

Token No. & date	Firm's Name	Supply order dated	Item Name	Supply time	Date of supply	Late for	Billing amount	L. Damages
23751 dt 14.06.13	Med equips (SMC) Pvt. Ltd, Lhr	EDO(H) /101/ dt 28.11.12	X-ray unit	60	27.05.13	6 month	7,110,800	853,296
23756 dt 14.06.13	Vertex Entt.	EDO(H) /91 dt 28.11.12	Suction machine	60	15.03.13	3.5 month	285,000	19,950
23758 dt 14.06.13	Concept Medical	EDO(H) /86 dt 28.11.12	Dental unit etc	60	11.06.13	7 month	1,905,556	266,778
6899 dt 17.11.12	Radiant Medical	26.05.12	X-ray 500 MA	10 days	20.07.12	2 month	4,124,000	164,960
10296 dt 10.01.13	Shirazi Trading	26.05.12	Image Intensive	10 days	25.12.12	7 month	6,300,000	882,000
<b>Total</b>							<b>19,725,356</b>	<b>2,186,984</b>

Audit holds that undue benefit was given to the firms due to weak financial management.

This resulted in loss of Rs2.186 million.

Management admitted the facts.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department to affect recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that the responsibility may be fixed on persons at fault besides recovery.<sup>1</sup>

#### **1.2.2.6 Non verification of GST- Rs1.465 million**

According to the CBR letter No.4(47) STC/98(Vol.I) dated 4.8.2001 which is reproduced as “purchasing deptt/organization is required to forward intimation regarding recovery/deposit of GST to the concerned GST collect orate for verification” read with terms & condition No. 21 of tender document it was categorically mentioned that the rates must be inclusive of GST as prescribed by the government.

DCO Mianwali paid Rs1.465 million during 2012-13 on account of GST in the following purchases heads, but its verification from the quarter concerned was not made, as detailed below:

<b>Sr.#</b>	<b>Head</b>	<b>Description</b>	<b>Amount (Rs)</b>	<b>16% GST (Rs)</b>
1	A03901	Stationery	673,315	107,730
2	A03942	C.O.S	330,850	52,936
3	A03970	Others	495,311	79,250
4	A09601	Purchase of plant and machinery	1,377,200	220,352
5	A09701	Purchase of Furniture	464,980	74,397
6	A09601	Purchase of M&E	1,377,200	220,352
7	A09501	Purchase of Transport	2,561,200	409,792
8	A09202	Nizam Traders	286,000	45,760
9	A09701	Shama Furniture	105,000	14,483
10		Alliance	498,000	68,690
11	A09601	Sage-Tech International	670,000	107,200
12	A09701	Shama Traders	373,000	51,448
13	A09701	Sanwal Furniture	91,980	12,675
<b>Total</b>			<b>9304,036</b>	<b>1,465,065</b>

Audit holds that unverified GST was paid due to weak internal controls and defective financial discipline.

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<sup>1</sup> [AIR Para No: 3]

This resulted in loss of Rs1.465 million.

The management admitted the facts.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department to pend the para till provision of verified invoices. No compliance of DAC directives was shown till finalization of this report.

Audit recommends the verification of the GST invoices.<sup>1</sup>

### **1.2.2.7 Non-credit of unclaimed securities - Rs 1.456 million**

According to Rule 12.7 of PFR Vol-I, deposit balances remaining unclaimed for more than three account years will at the close of June, be credited to the government.

District Officer (Buildings) Mianwali failed to credit Rs1.456 million (as per Security Register) during 2012-13 on account of security deposit for the period 2002-2007 (1/01 to 69/81) in to government treasury as detailed below:

<b>Items No</b>	<b>Period</b>	<b>Amount (Rs)</b>
1/01 to 11/2012	2002	244,137
12/13 to 23/24	2004	309,605
24/25 to 34/36	2004	221,833
35/37 to 45/57	2004-05	218,178
46/48 to 57/62	2005-06	184,071
58/65 to 69/81	2006-07	278,135
<b>Total</b>		<b>1,455,959</b>

Audit holds that un-claimed securities were not credited due to weak financial management.

This resulted in undue retention of money of Rs1.456 million.

Management admitted the facts.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department to credit the government dues in treasury. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that unclaimed securities may be credited to government treasury.<sup>2</sup>

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<sup>1</sup> [AIR Para No: 13 & 14]

<sup>2</sup> [AIR Para No: 1]

### **1.2.2.8 Irregular purchase of material - Rs1.491 million**

As per Rule 9 of PPRA Rules 2009, 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 procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

MS THQ Hospital Piplan purchased certain items amounting to Rs1.491 million during 2012-13 without observing PPRA Rules as detailed in Annexure-G.

Audit holds that purchases were made in violation of PPRA rules due to defective financial discipline.

This resulted in irregular expenditure of Rs1.491 million.

Management replied that they had made purchases on different dates as per hospital requirements which was unacceptable as formation had to work out yearly demand and to make purchases accordingly.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department for verification of record. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure.<sup>1</sup>

### **1.2.2.9 Doubtful payment - Rs1.140 million**

According to the Finance Department Government of the Punjab letter No. RO(Tech)FD,1-2/83-vi dated 29<sup>th</sup> March 2005 a certificate should be obtained from the department or from the occupants of the buildings of satisfactory completion of the work before releasing the payment to the contractors.

District Officer (Buildings) Mianwali, released payment of Rs1.140 million during 2012-13 to different contractors on account of repair / annual maintenance of various Offices / Residential buildings and Rest Houses without obtaining certificate of completion of work, certificate of occupants along with reference to allotment of residences and photo copies of identification cards, duly signed as detailed below:

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<sup>1</sup> [AIR Para No:2]



<b>Voucher # &amp; date</b>	<b>Contractor</b>	<b>Work</b>	<b>Amount (Rs)</b>
67 dt 13.3.13	Haji Asmat Khan	M&R to Comp office Mianwali DCO	30,000
60 dt 20.6.13	M.Shahjhan	M&R to THQ Eas Khel	29,000
61 dt 26.6.13	-do-	M&R to THQ Kala Bagh	29,000
95 dt 28.6.13	Kaliq dad	SR to vetty hospital Kala Bagh	50,000
05 dt 7.6.13	Bghar Khan	M&R to GNS hostel	151,165
16 dt 14.6.13	Shamas Islam	M&R to Quarter No. 11 in Zila Council Colony	30,000
17 dt 14.6.13	-do-	M&R to Chahan House in Zila Concil Colony	30,000
25 dt 20.6.13	-do-	M&R to DHQ Hospital & residential buildings	590,936
26 dt 20.6.13	Asghar Khan	M&R to staff quarter in DHQ Hopsital Colony	200,000
<b>Total</b>			<b>1,140,101</b>

Audit holds that payment was made due to defective financial discipline.

This resulted in irregular payment of Rs1.140 million.

Management replied that the work was carried out as per prevailing rules. The reply was not acceptable as no record was produced in support of reply.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department for verification of record. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that the matter may be looked into and position justified with documentary evidence/recovery if applicable.<sup>1</sup>

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<sup>1</sup> [AIR Para No: 15]

### **1.2.3 Internal Controls Weakness**

### **1.2.3.1 Non purchase of Dialysis material - Rs2.112 million**

As per Government of the Punjab Finance Department vide letter No. FD (W&M)1-31/2012-13/199 dated 11-02-13 an amount of Rs2.112 million was released for operationalization of Dialysis Machines/ facilities under scheme (Operationalization of Dialysis Machines/facilities ‘ An initiative of the Chief Minister Punjab’).

MS DHQ Hospital, Mianwali failed to utilize Rs2.112 million during 2012-13 for the purchase of Dialysis material. The fund was released as tied grant throughout Punjab with the direction from FD, Punjab that the amount was to be utilized during 2012-13. Instead of using the funds in the specified period MS, DHQ, Mianwali requested EDO (F&P), for release of said amount on 7/8/ 2013 i.e next year.

Audit holds that material was not purchased due to weak internal controls.

This resulted in non utilization of fund worth Rs2.112 million.

Management replied that they had initiated the process in August, 2013 which was unacceptable as the release advice from FD Punjab clearly stated that funds were meant to be used 2012-13 only.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department to pend the para for regularization from FD, Punjab. No compliance of DAC directives was shown till finalization of this report.

Audit recommends for fixing responsibility on person(s) at fault.<sup>1</sup>

### **1.2.3.2 Non utilization of medical equipments – Rs2.00 million**

As per rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

SMO RHC Mouch purchased dental unit and x-ray plant at a cost of Rs2.00 million during 2012-13 for the patients of the locality. But these equipments were lying dumped in store and were not installed for the purpose even after lapse of the considerable time. It was found that RHC building did not have enough rooms/ requisite doctor to operationalize these equipments.

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<sup>1</sup> [AIR Para No:15]

Audit holds that medical equipments were not utilized due to weak internal controls.

This resulted in loss of Rs2.00 million.

Management replied that RHC building had no rooms/ radiologist to operate the equipment. The reply was not acceptable as the x-ray machine could be utilized in some other health facility for the welfare of poor masses.

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department for utilization of the medical equipment. No compliance of DAC directives was shown till finalization of this report.

Audit recommends investigation of the matter under report to this office.<sup>1</sup>

### 1.2.3.3 Non recovery of Govt. dues – Rs1.108 million

According to Rule 2.33 of PFR Vol-I every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

EDO (Health) Mianwali incurred Rs3.67 million during 2012-13 on the purchase of Medical Equipments for Health Institution under his jurisdiction. EDO (Health) failed to recover IT/ GST/ liquidated damages amounting to Rs1.108 million as detailed below:

Vr. No. & Date	Firm	Description	Total cost	Income tax (3.5%)	2 % LD	16% GST	Total recovery (Rs)
5473 dt 22.10.2012	M/S Vertex	Humby knife, masher, fine instruments set	2,002,729	70095	160,218	320,436	550,749
10575 dt 12.1.2013	Med Sure Technologies	Anesthesia machine with ventilator	1,665,000	58275	233,100	266,400	557,775
<b>Total</b>							<b>1,108,524</b>

Audit holds that Govt. dues were not recovered due to weak internal controls.

This resulted in non recovery of Rs1.108 million.

Management admitted the facts.

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<sup>1</sup> [AIR Para No:7]

The matter was reported to the PAO/DCO in December, 2013. DAC in its meeting dated 23-12-2013 directed the department to effect recovery of government dues. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that the matter needs to be investigated at an appropriate level besides recovery.<sup>1</sup>

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<sup>1</sup> [AIR Para No: 11]

## **ANNEXURES**

## MFDAC PARAS

Sr. No.	Formation	AP No	Description of Para	Nature of para	Amount (Rs)
1	DO (F&B)	9	Non keeping of 5% mandatory provision for closing balance in the budget	Irregularity	77,550,000
2	DO (Agri) Ext. Mianwali	14	Defective purchase	Internal Control weakness	82,087
		14	GST	Recovery	14,776
		15	Recovery	Recovery	48,710
		19	Irregular drawl of hotel charges	Recovery	93,745
5	DO Sports	23	Irregular payment	Irregularity	51,200
6	EDO Health	25	Non utilization of the allocated funds for procurement of medical equipments	Internal Control weakness	58,826,000
7		26	Failure of health management for non procurement of medical equipments	Internal Control weakness	4,550,000
8		27	Defective purchase of ICU Ventilator	Internal Control weakness	1,595,786
9		29	Purchase of ultrasound machine at un-economical rates	Internal Control weakness	975,000
			loss to government	Recovery	350,000
10		30	Irregular purchase of equipments	Irregularity	9,301,000
11		31	Partial issuance of technical report of X-ray Unit 300 MA for payment	Internal Control weakness	7,111,000
12		32	Purchased of material without having specification	Internal Control weakness	381,600
		32	Recovery	Recovery	82,044
14		36	Purchased of material without having specification	Internal Control weakness	860,550
			Recovery of GST	Recovery	137,688
15		39	Pre-mature issuance of Technical Inspection Report	Internal Control weakness	0
16		40	Loss due to non deduction of Income Tax	Recovery	325,548
17		41	Loss due to non deduction of GST	Recovery	3,829,000
18		42	Difference between cash book balance and bank account	Internal Control weakness	810,125
19	43	Undue retention of stipend	Internal	34,266	

Sr. No.	Formation	AP No	Description of Para	Nature of para	Amount (Rs)
				Control weakness	
20	DO Roads	46	Irregular payment	Irregularity	227,210
21		47	Irregular payment	Irregularity	226,403
22		48	Irregular payment	Irregularity	430,308
23		49	Recovery	Recovery	413,580
24		50	Recovery	Recovery	146,593
25		51	Non-credit of unclaimed/lapsed deposit to revenue	Recovery	889,062
26	DO Buildings	54	Over payment on account of distemping / white wash / painting	Recovery	346,580
27		58	Payment of non schedule items without prior sanction of the competent authority	Internal Control weakness	215,775
28		59	Non deduction of income tax from the cost of old material	Recovery	53026
29		67	Irregular payment – non recovery of penalty	Recovery	261,000
30	DCO Mianwali	69	Irregular payment	Irregularity	300,000
31		71	Non recoupment of election expenditure	Internal Control weakness	858,360
32		74	Non verification of domicile deposits Fee	Recovery	1,316,000
33		76	Non realization of renewal Diesel Permit Fees	Recovery	338000
34		77	Irregular expenditure on account of Vehicle	Irregularity	280018
35		79	Non maintenance of stock/expense registers	Internal Control weakness	1,499,476
36	DHQ Hospital	82	Irregular creation of liabilities	Irregularity	3,251,367
37		83	Irregular expenditure on Laboratory items	Irregularity	307,209
38		84	Payment without having 5% security	Recovery	756,030
39		88	Recovery due to irregular drawl of HRA and CA	Recovery	616,041
40		90	Irregular Drawl of HSRP allowance	Recovery	960,000
41		91	Non recovery of Conveyance Allowance and Mess/ dress allowance	Recovery	176,632
42		92	Irregular Purchase	Irregularity	2,040,000
43		93	Irregular Drawl of Pay Due To Shifting Headquarter	Recovery	1,240,800
44	DO Live Stock	94	Loss to government due to non achieving target	Internal Control weakness	904,200



Sr. No.	Formation	AP No	Description of Para	Nature of para	Amount (Rs)
45	DO Forest	99	Non recovery of forest cases	Recovery	100,000
46	EDO Edu	103	Loss to government due to non recovery of annual Inspection / renewal fee from private managed education institutions	Recovery	109,500
47	THQ Esa Khel	110	Defective purchase of medicine under 10% budget	Irregularity	149,925
48		111	Payment of medicine without obtaining DTL reports	Internal Control weakness	52,000
49		112	Irregular expenditure on account of local purchase of medicines	Irregularity	105,617
50		113	Irregular expenditure on account of repair of Transport	Irregularity	130,620
51		114	Irregular purchase of X-Ray films through quotations	Irregularity	195,337
52	DDEO (M_EE) Piplan	115	Non utilization Fund	Internal Control weakness	2,657,448
53		116	Recovery of Conveyance Allowance during winter leaves	Recovery	694,968
54		118	Non deduction of Income Tax/GST	Recovery	144,460
55	Dy. DEO(W-EE) Piplan	119	Recovery of Charge Allowance	Recovery	679,800
56		120	Non deduction of conveyance allowance during leave	Recovery	480,309
57		121	Recovery of Conveyance Allowance during winter leaves	Recovery	434,152
58		122	Irregular drawl of salaries during EOL	Irregularity	321,413
59		123	Recovery on account of excess drawl of pay	Recovery	264,168
60	DO Health Mianwali	125	Irregular drawl of house rent/ conveyance allowance	Irregularity	3,539,000
61		128	Irregular expenditure on purchase of L P. Medicines	Irregularity	481,200
62		131	Irregular expenditure on purchase of medicines	Irregularity	380,600
63	General Nursing School	133	Wasteful expenditure due to mis-management on POL/repair of vehicle	Internal Control weakness	299,883
64	IRHC Hafizwala	134	Purchases without formation of Purchase committee	Irregularity	645,936
65		135	Irregular drawl of house rent/ conveyance allowance	Recovery	336,252
66		136	Loss due to Un-authorized allotment of Govt Residence	Recovery	188,676
67		137	Recover of HSRP allowance during General Duty	Recovery	85,476
68	RHC	143	Irregular drawl of pay by the	Recovery	1,673,000

Sr. No.	Formation	AP No	Description of Para	Nature of para	Amount (Rs)
	Tabbisar		Dental Surgeon		
69			Recovery	Recovery	336,000
70		145	Loss due to mis-management	Internal Control weakness	887,040
71		146	Irregular expenditure on purchase of LP Medicines in violation of PPRA	Irregularity	437,235
72		147	Irregular drawl of HSRP allowance during general duty	Recovery	259,728
73		149	Irregular drawl of house rent and conveyance allowance	Recovery	189,924
74	THQ Hospital Piplan	150	Irregular shifting of Head quarter beyond three months	Irregularity	1,818,000
75		152	Doubtful drawl/consumption of POL	Internal Control weakness	664,470
76		153	Loss due to non allotment of Govt residences	Recovery	625,002
77		155	Non recovery of Conveyance /House Rent Allowance	Recovery	306,404
78		156	Irregular drawl of NPA	Recovery	240,000
79		157	Irregular drawl of pay & allowance	Irregularity	170,286
80	RHC Kammar Mushani	158	Non purchase of medicines	Internal Control weakness	708,181
81		159	Irregular drawl of house rent allowance. Recovery	Irregularity	124,752
82	RHC Trag	161	Non purchase of medicines	Internal Control weakness	439,430
83		162	Irregular expenditure without requirement	Irregularity	152,729
84		163	Recurring loss to due to non occupying the govt. residences	Recovery	139,080
85	EDO (CD)	165	Loss due to purchases on excessive rate	Recovery	449,000
86	RHC Daud Khel	168	Doubtful expenditure	Internal Control weakness	918,336
87		169	Misappropriation	Internal Control weakness	242,800
88	RHC Kundian	170	Non-purchase of medicines	Internal Control weakness	736,799
89	Special School Mianwali	173	Unauthorized Payment of Deputation Allowance	Recovery	115,312

<b>Sr. No.</b>	<b>Formation</b>	<b>AP No</b>	<b>Description of Para</b>	<b>Nature of para</b>	<b>Amount (Rs)</b>
90	THQ Hospital Kala Bagh	177	Non-purchase of medicines	Internal Control weakness	1,039,262
91		178	Wastage of Government Machinery	Internal Control weakness	650,000

## Annexure-B

### Summary of Appropriation Accounts by Grants District Government, Mianwali For the financial year 2012-2013

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/ Saving
2	Land Revenue	0	0	0	25,511	(+) 25,511	100
3	Provincial Excise	3,849,488	0	3,849,488	3,824,375	(-) 25,113	1
5	Forests	4,784,767	0	4,784,767	11,872,056	(+) 7,087,289	48
7	Charges on A/c of Motor Vehicle	2,442,100	0	2,442,100	2,132,436	(-) 309,664	13
8	Other Taxes and duties	2,515,958	0	2,515,958	1,673,821	(-) 842,137	33
10	General Administration	96,660,751	0	96,660,751	55,594,820	(-) 41,065,931	42
15	Education	3,611,142,949	0	3,611,142,949	2,826,383,686	(-) 784,759,263	22
16	Health Services	821,803,887	0	821,803,887	618,988,816	(-) 202,815,071	25
17	Environment Protection	2,823,999	40,741	2,864,740	2,822,072	(-) 42,668	1
18	Agriculture	111,677,549	0	111,677,549	104,654,146	(-) 7,023,403	6
19	Fisheries	1,662,128	0	1,662,128	1,603,276	(-) 58,852	4
20	Veterinary	63,698,285	0	63,698,285	60,745,865	(-) 2,952,420	5
21	Cooperative	14,401,407	0	14,401,407	12,075,295	(-) 2,326,112	16
22	Industries	1,798,150	458,786	2,256,936	1,616,555	(-) 640,381	28
23	Miscellaneous Departments	2,512,100	0	2,512,100	2,063,846	(-) 448,254	18
24	Civil Works	46,703,832	0	46,703,832	41,799,446	(-) 4,904,386	11
25	Communications	159,784,632	0	159,784,632	115,642,043	(-) 44,142,589	28
31	Miscellaneous	21,352,608	0	21,352,608	16,573,941	(-) 4,778,667	22
32	Civil Defence	4,552,566	0	4,552,566	4,229,546	(-) 323,020	7
<b>Total Non-Development</b>		<b>4,974,167,156</b>	<b>499,527</b>	<b>4,974,666,683</b>	<b>3,884,321,552</b>	<b>(-) 1,090,345,131</b>	<b>22</b>
36	Development	311,376,777	0	311,376,777	223,313,048	(-) 88,063,729	28
<b>Total Development</b>		<b>311,376,777</b>	<b>0</b>	<b>311,376,777</b>	<b>223,313,048</b>	<b>(-) 86,063,729</b>	<b>28</b>
<b>Grand Total</b>		<b>5,285,543,933</b>	<b>499,527</b>	<b>5,286,043,460</b>	<b>4,107,634,600</b>	<b>(-) 1,178,408,860</b>	<b>22</b>

## Annexure-C

Year	Document No	Date	Object	Amount (Rs)
2010-11	Total	2010-11	Pay & allowances	4,688,693
2010-11	1902905885	22.01.2011	A03304	1,300
2010-11	1902570985	06.09.2010	A03805	4,320
2010-11	1902752610	14.10.2010	A03805	2,970
2010-11	1902946534	29.03.2011	A03805	3,510
2010-11	1902905884	22.01.2011	A03806	4,500
2010-11	1902715381	07.09.2010	A03807	3,885
2010-11	1902848603	21.12.2010	A03807	4,488
2010-11	1902848604	21.12.2010	A03807	7,786
2010-11	1902605558	30.12.2010	A03807	2,003
2010-11	1902605559	30.12.2010	A03807	7,561
2010-11	1902905883	22.01.2011	A03807	5,153
2010-11	1902671065	03.03.2011	A03807	2,400
2010-11	1902671066	03.03.2011	A03807	2,560
2010-11	1903034167	22.03.2011	A03807	12,018
2010-11	1903091920	09.05.2011	A03807	8,616
2010-11	1902752609	14.10.2010	A03901	7,424
2010-11	1902710651	17.09.2010	A03902	7,424
2010-11	1902905882	22.01.2011	A03905	1,458
2010-11	1902919184	22.01.2011	A03906	1,450
2010-11	1902729114	17.09.2010	A03927	23,838
2010-11	1902729115	17.09.2010	A03927	46,632
2010-11	1902604031	24.09.2010	A03927	49,725
2010-11	1902604032	24.09.2010	A03927	49,450
2010-11	1902604033	24.09.2010	A03927	48,050
2010-11	1902604034	24.09.2010	A03927	48,820
2010-11	1902967438	07.03.2011	A03927	3,500
2010-11	1903117489	16.05.2011	A03927	4,000
2010-11	1903315557	22.06.2011	A03927	125,900
2010-11	1902604035	24.09.2010	A03942	46,400
2010-11	1902604036	24.09.2010	A03942	47,560
2010-11	1902905881	22.01.2011	A03942	1,800
2010-11	1902946535	29.03.2011	A03942	20,416
2010-11	1903003502	30.03.2201	A03942	33,800
2010-11	1903160036	18.06.2011	A03942	34,220
2010-11	1903254989	18.06.2011	A03942	34,104
2010-11	1903323465	22.06.2011	A03942	25,032
2010-11	1902570984	06.09.2010	A03970	2,250
2010-11	1902581983	06.09.2010	A03970	1,500
2010-11	1902752608	14.10.2010	A03970	2,400
2010-11	1902773834	08.11.2010	A03970	9,200
2010-11	1902797376	08.11.2010	A03970	9,487

2010-11	1902813894	21.12.2010	A03970	6,660
2010-11	1902813895	21.12.2010	A03970	49,880
2010-11	1902804983	22.01.2011	A03970	3,450
2010-11	1902672078	03.03.2011	A03970	2,820
2010-11	1902688176	03.03.2011	A03970	2,400
2010-11	1903022746	22.03.2011	A03970	9,744
2010-11	1903034168	22.03.2011	A03970	9,744
2010-11	1902642014	29.03.2011	A03970	37,758
2010-11	1903117488	16.05.2011	A03970	2,820
2010-11	1902571180	20.08.2010	A04115	1,566
2010-11	1902581665	30.08.2010	A04115	1,717
2010-11	1902582823	01.10.2010	A04115	1,566
2010-11	1902714395	07.09.2010	A13001	7,137
2010-11	1902990595	07.03.2011	A13001	9,300
2010-11	1903128202	16.05.2011	A13001	17,500
2010-11	1902715380	07.09.2010	A13101	9,700
2010-11	1902804982	22.01.2011	A13101	4,500
2010-11	1902804981	22.01.2011	A13201	1,250
2012-13	1903806702	A03927	18.01.2013	10,128
2012-13	1903994612	A03927	09.04.2013	15,400
2012-13	1903994613	A03970	09.04.2013	15,463
2012-13	1903994614	A03970	09.04.2013	14,850
2011-12	100477926	A03927	27.04.2012	27,320
2011-12	1904048922	A03970	21.06.2012	9,976
<b>Total</b>				<b>5,720,252</b>

## Annexure-D

DAO Cheque /Document	Amount (Rs)	Cost Centre	Cheque No of DOH	Amount (Rs)
1853637, 23-10-12	232,686	MI 6222 MCH	50778307, 24-10-12	22,303,642
1853638, 23-10-12	1,723,804	MI 6208 GRD		
1853639, 23-10-12	20,347,152	MI 6223 BHU		
	<b>22,303,642</b>			
1853681, 24-10-12	<b>4,289,649</b>	MI 6287 DZC	50778312, 19-11-12	4,289,649
2068506, 30-01-13	174,514	MI6222	7263809, 1-2-13	19,944,966
2068507, 30-01-13	1,292,853	MI6208 GRD		
2068508, 30-01-13	15,260,363	MI6223 BHU		
2068509, 30-01-13	3,217,236	MI6287 DZC		
	<b>19,944,966</b>			
2160697, 31-05-13	15,260364	MI 6223 BHU	7263855, 6-06-13	19,770,449
2160698, 31-05-13	1,292853	MI 6208 GRD		
2160700, 31-05-13	3217232	MI 6287 DZC		
	<b>19,770,449</b>			
2160797, 5-06-13	<b>174,515</b>	MI6222MCH	7263856, 19-06-13	174,515
			<b>Total</b>	<b>66,483,221</b>

## Annexure-E

<b>Token No. &amp; date</b>	<b>Vender</b>	<b>Description</b>	<b>Amount (Rs)</b>	<b>Status</b>
10290 dt 10.1.2013	Shirazi Trading	Image Intensifier Hitachi X-ray Japan	6,300,000	The equipment was packed in wooden box with special steel pin, how the Inspection Committee verified the specification. The equipment was not installed and store in the Hospital
10575 dt 12.01.2013	MedSure Technologies	Anesthesia machine	1,665,000	
5290 dt 20.10.2012	Golden Gulf Estt.	Ultrasound	975,000	Not installed and stored in the Hospital
6899 dt 17.11.2012	Radiant Medical	x-ray 500 MA	4,124,000	
5473 dt 22.10.12	Vertex entt.	Humby knife, Masher with plate,	2,002,729	
5291 dt 20.10.2012	SEICO traders	Hematology Analyzer	750,000	
052285 dt 11.05.2012		Dental Unit	1,671,200	Neither installed staff posted
23751 dt 14.06.2013	Med equips (SMC) Pvt. Ltd, Lhr	x-ray unit	7,110,800	
23758 dt 14.06.2013	Concept Medical	Dental unit etc	1,905,556	
<b>Total</b>			<b>26,504,285</b>	



## Annexure-F

Sr. No	Name	Cast center	Place of posting	Bill Number	Gross amount (Rs)
1	Malik Muhammad Riaz / Dispenser	MI 6223	BHU Doabba	1904201440	74,553
2	Ghulam Jaffer Khan / Dispenser	MI 6223	BHU Kaloor Sharif	1904086070	68,183
3	Abdul Latif / Sanitary Inspector	MI 6223	BHU Rokhri	1903705047	106,406
4	Nsair Tanver Shah / SI	MI 6223	BHU Gulmeri	1903736489	285,775
5	Ch. Muhammad Nasir / MT	MI 6223	BHU Abba Khel	1903749537	87,933
6	Wahid Ali Shah / SI	MI 6223	BHU 5-6ML	1903749538	106,311
7	Muhammad Rafiq / Disp	MI 6223	BHU Ahme Khan Wala	1903752946	80,657
8	Ijaz Ahmed / Disp	MI 6223	BHU Maseet Wala	1903850841	85,158
9	Tahir Mehmood / CDC Supervisor	MI 6207	DOH Office	1903758254	116,947
10	Aziz ur Rehman / SI	MI 6223	BHU Ghundi	1903643356	99,725
11	Muhammad Shafiq / SI	MI 6223	BHU Abba Khail	1903749016	158,982
12	Muhammad Safder / Chief Tech	MI 6223	BHU 4 DB	1903755259	113,286
13	Zafer Masood Khan / Disp	MI 6223	BHU Abba Khail	1903981050	66,297
14	Sardar Khan / Disp	MI 6223	BHU Mitha Khatk	1903954296	118,266
15	Hafiz Muhammad Yamin / C. Tech	MI 6223	BHU Tiba Gama Shah	1903818949	226,953
16	Gulzar Hussain / Disp	MI 6223	BHU Balla	1904197391	81,419
17	Mehmood ur Rehman / H.Tech	MI 6223	BHU Hussian Wala	1903384306	714,291
<b>Total</b>					<b>2,591,142</b>

## Annexure-G

Document	Date	Firm's Name	Item	Amount (Rs)
1903410243	28.09.12	Ghaffarullah Medicine 25-09-12	Purchase of medicines	149,700
1903410242	28.09.12	Ghaffarullah Medicine	Purchase of medicines	167,880
1903908602	15.02.13	Shah-G Medical Store 20.11.12	Purchase of medicines	6,740
1904026648	23.04.13	Rehman Sons inv. No.1420, 2.10.12	Purchase of medicines	97,900
1904036538	26.04.13	Rehman Sons inv. No.1421 5.10.12	Purchase of medicines	96,200
1904093151	24.05.13	Mehmood Medical Store 8.5.13	Purchase of medicines	6,667
1904026647	23.04.13	Rehman sons 1414 dt 2.10.12	Purchase of medicines	97,720
1904099594	05.06.13	Rehman Sons bill No.1430 dt.5.10.13	Purchase of medicines	95,130
<b>Total LP medicines</b>				<b>717,937</b>
1904071163	13.05.13	New life traders bill No.38 29.12.12	Cost of Other Stores	100,900
1904081748	27.05.13	Latif Medical & Co. inv.57 14.5.13	Ophthalmoscope re-chargeable Heine Beta 200	71,500
1904085995	27.05.13	Latif Medical & Co. inv.587 14.5.13	Retenoscope re-chargeable Heine Beta 200	88,750
1903422411	16.08.12	KRS 2-08-12	Printing / publication	9,900
1903548776	15.10.12	KRS 2-10-12	Printing / publication	9,900
1903810234	11.01.13		Printing / publication	9,500
1904029450	24.05.13	KRS 2-10-12	Printing / publication	16,150
1904029452	24.05.13	KRS 5-03-13	Printing / publication	23,500
1904029456	24.05.13	KRS 5.3.13	Printing / publication	23,800
1904029455	24.05.13	KRS 2.3.13	Printing / publication	24,000
1904071158	13.05.13	KRS 2.1.13 Bill No.2432	Printing/ publication	23,500
1904071159	13.05.13	KRS Bill No.2433 dt 2.1.13	Printing / publication	24,400
1904071160	13.05.13	KRS Bill No.2434 2..1.13	Printing / publication	23,800
1904068708	20.05.13	KRS Bill No Nil dt 27.1.13	Printing / publication	24,000
1904085148	20.05.13	KRS Bill No Nil dt 27.1.13	Printing/ publication	22,500
<b>Total Printing</b>				<b>234,950</b>
1903410244	28.09.12	Aamir Enterprises, 22-09-12	X-Ray films	20,000
1903559829	15.10.12	Aamir Enterprises, 5-10-12	X-Ray films	20,000
1904057559	13.05.13	New life traders bill No.50 dt 12.4.13	X-Ray films	93,600
1904057561	13.05.13	New life trader bill No.45 dt 25.11.12	X-Ray films	93,600
1904029448	24.05.13	New life trader bill No.66 22.5.13	X-Ray films	49,800
<b>Total X-Ray</b>				<b>277,000</b>
<b>Grand Total</b>				<b>1,491,037</b>