



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
BAHAWALPUR
AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|------------|---|
| AA | Administrative Approval |
| ADP | Annual Development Programme |
| ARA | Adhoc Relief Allowance |
| AT | Arabic Teacher |
| B&R | Building & Road |
| BVH | Bahawal Victoria Hospital |
| CCB | Citizen Community Board |
| CD | Community Development |
| C&W | Communication & Works |
| EST | Elementary School Teacher |
| DAC | Departmental Accounts Committee |
| DAO | District Accounts Office |
| DCO | District Coordination Officer |
| DDC | District Development Committee |
| DDO | Drawing and Disbursing Officer |
| DEO (EE-M) | District Education Officer (Elementary Education-Male) |
| DEO (EE-W) | District Education Officer (Elementary Education-Women) |
| DGA | Directorate General Audit |
| DHQ | District Headquarters |
| DO | District Officer |
| DTL | Drug Testing Laboratory |
| EDO | Executive District Officer |
| F&P | Finance & Planning |
| FD | Finance Department |
| HSRP | Health Sector Reforms Programme |
| LG&CD | Local Government & Community Development |
| MB | Measurement Book |
| MFDAC | Memorandum for Departmental Accounts Committee |
| MSD | Medical Store Depot |
| OFWM | On Farm Water Management |
| OT | Oriental Teacher |
| P&D | Planning & Development |

| | |
|-------|--|
| PDG | Punjab District Government |
| PESRP | Punjab Education Sector Reforms Programme |
| PEEDA | Punjab Employees Efficiency & Disciplinary Act |
| PFR | Punjab Financial Rules |
| PLGO | Punjab Local Government Ordinance |
| PWD | Public Works Department |
| RHC | Rural Health Centre |
| SE | Superintending Engineer |
| S&GAD | Services & General Administration Department |
| SMC | School Management Council |
| THQ | Tehsil Head Quarter |
| TS | Technical Sanction |
| VRI | Veterinary Research Institute |
| W&S | Works & Services |
| WUA | Water Users Association |

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Account of District Governments.

The report is based on audit of the accounts of various offices of the District Government, Bahawalpur for the financial year 2014-15. The Directorate General of Audit District Governments, Punjab (South), Multan, 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 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 observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this report have been finalized in the light of written responses of the management concerned and DAC directives.

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 read with Section 115 of the Punjab Local Government Ordinance, 2001 for causing it to be laid before the Provincial Assembly.

Islamabad

Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit (RDA), District Governments, Bahawalpur, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate has a human resource of 28 officers and staff, constituting 4,830 mandays and the budget amounting to Rs 17.838 million was allocated in audit year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly RDA Bahawalpur carried out audit of the accounts of various formations of District Government, Bahawalpur for the financial year 2014-15 and the findings included in the Audit Report.

The District Government, Bahawalpur conducts its operations under Punjab Local Government Ordinance, 2001. The District Coordination Officer (DCO) is the Principal Accounting Officer of the District Government and carries out functions of the District Government through group of offices as notified in Punjab Local Government Ordinance. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process Zila Nazim/Zila Council was not elected, therefore the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Bahawalpur is administratively divided into five Tehsils namely Bahawalpur, Yazman, Khairpur Tamewali, Hasilpur and Ahmadpur East.

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 it was spent.
2. Expenditure was incurred in conformity with the laws, rules and regulations framed to regulate the procedure for expending of public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue was made in accordance with prescribed laws, rules and regulations and accounted for in the books of accounts of the District Government.

a) Scope of Audit

Out of total expenditure of the District Government Bahawalpur for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, District Governments, Bahawalpur, was Rs 9,326.906 million covering one PAO and 268 formations. Out of this, RDA Bahawalpur audited an expenditure of Rs 7,202.022 million which, in terms of percentage, is 77% of total auditable expenditure and irregularities amounting to Rs 3,086.497 million were pointed out. Regional Director Audit planned and executed audit of 30 formations, i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Bahawalpur for the financial year 2014-15, were Rs 60.772 million. RDA Bahawalpur audited receipts of Rs 48.774 million which, in terms of percentage, is 80% of total receipts and irregularities amounting to Rs 24.656 million were pointed out.

b) Recoveries at the instance of audit

Recoveries of Rs 1,110.522 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 7.248 million was recovered and verified during year 2015-16, till the time of compilation of the Report.

However, against the total recovery amount of Rs 73.558 million pertaining to Paras (over one million) drafted in this Report, no amount of recovery has been made by the management till the time of compilation of this Report.

c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Ordinance, 2001 (as amended), Punjab Financial Rules (PFR) Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws/rules and according to the INTOSAI auditing standards.

The selection of the audit formations was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the departments concerned, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts

Committee has not discussed audit reports pertaining to District Governments for the year 2015-16.

e) Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government, Bahawalpur was not found satisfactory during audit. Many instances of irregularities and weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of inadmissible pay & allowances, non-realizing and misuse of Government receipts and authorized withdrawal of funds. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

According to Section 115-A (1) of PLGO, 2001, Nazim of each District Government and Tehsil/Town Municipal Administrations shall appoint an Internal Auditor but the same was not appointed in District Government, Bahawalpur.

f) The Key Audit Findings of the Report

- i. Non production of record of Rs 668.925 million was noted in one case¹
- ii. Irregularities and Non-compliance amounting to Rs 81.689 million was noted in four cases²
- iii. Weak internal controls were noted in seventeen cases involving an amount of Rs 73.558 million³

Audit Paras involving procedural violations including internal controls weaknesses and other irregularities not considered worth reporting to the Public Accounts

¹Para 1.2.1.1

²Para 1.2.2.1 to 1.2.2.4

³Para 1.2.3.1 to 1.2.3.17

Committee were included in Memorandum for Departmental Accounts Committee (MFDAC). Annex-A.

g) Recommendations:

PAO/District Government is required to:

- i. Effect recoveries pointed out, during audit, regarding pay & allowances.
- ii. Comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Strengthen the existing internal controls to avoid recurrence of similar nature irregularities time and again.
- iv. Make efforts for expediting the realization of various Government receipts.
- v. Ensure deposit of District receipts into proper head of account.
- vi. Rationalize its budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

| Sr. No. | Description | No. | Expenditure | Receipts |
|---------|---|-----|-------------|----------|
| 1 | Total Entities (PAOs) in Audit Jurisdiction | 1 | 9,326.906 | 60.772 |
| 2 | Total formations in Audit Jurisdiction | 268 | 9,326.906 | 60.772 |
| 3 | Total entities (PAOs) Audited | 1 | 7,202.022 | 48.774 |
| 4 | Total formations Audited | 30 | 7,202.022 | 48.774 |
| 5 | Audit & Inspection Reports | 30 | - | - |
| 6 | Special Audit Reports | - | - | - |
| 7 | Performance Audit Reports | - | - | - |
| 8 | Other Reports (relating to District Government) | - | - | - |

Table 2: Audit Observations Classified by Category

(Rupees in Million)

| Sr. No. | Description | Amount Placed under Audit Observation |
|--------------|----------------------|---------------------------------------|
| 1 | Asset management | - |
| 2 | Financial management | - |
| 3 | Internal controls | 73.558 |
| 4 | Others | 750.614 |
| Total | | 824.172 |

Table 3: Outcome Statistics**(Rupees in Million)**

| Sr. No. | Description | Expenditure On Acquiring Physical Assets (Procurement) | Salary | Non-Salary | Civil Works | Receipts | Total Current Year | Total Last Year |
|---------|--|--|-----------|------------|-------------|----------|--------------------|-----------------|
| 1 | Total Financial Outlay | 92.024 | 6,325.425 | 1196.548 | 1712.908 | 60.772 | 9,387.677 | 7,334.679 |
| 2 | Outlays Audited | 327.558 | 4,754.043 | 940.853 | 1,179.568 | 48.774 | 7,250.796* | 1,954.126 |
| 3 | Amount Placed under Audit Observations /Irregularities Pointed Out | - | 718.835 | 65.855 | 13.467 | 26.015 | 824.172 | 484.429 |
| 4 | Recoveries Pointed Out at the instance of Audit | - | 20.815 | 13.261 | 13.467 | 26.015 | 73.558 | 101.075 |
| 5 | Recoveries Accepted /Established at the instance of Audit | - | 20.815 | 13.261 | 13.467 | 26.015 | 73.558 | 101.075 |
| 6 | Recoveries Realized at the instance of Audit | - | 2.608 | 0.718 | - | 3.922 | 7.248 | 4.373 |

* The amount mentioned against Sr. No 2 in column of “Total” is the sum of Expenditures and Receipt whereas the total expenditure was Rs 7,202.022 million.

Table4: Irregularities Pointed Out**(Rupees in Million)**

| Sr. No. | Description | Amount Placed under Audit Observation |
|----------------|---|--|
| 1 | Violation of rules and regulations and violation of principles of propriety and probity in public operations. | 81.689 |
| 2 | Reported cases of fraud, embezzlement, theft and misuse of public resources. | - |
| 3 | Accounting Errors (accounting policy departure from IPSAS ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinion on the financial statements. | - |
| 4 | Quantification of weaknesses of internal control systems | - |
| 5 | Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies. | 73.558 |
| 6 | Non-production of record. | 668.925 |
| 7 | Others, including cases of accidents, negligence etc. | - |
| Total | | 824.172 |

Table 5: Cost Benefit**(Rupees in Million)**

| Sr. No. | Description | Amount |
|----------------|--|---------------|
| 1 | Outlays Audit (Items 2 of Table 3) | 7,250.796 |
| 2 | Expenditure on Audit | 0.090 |
| 3 | Recoveries realized at the instance of Audit | 7.248 |
| 4 | Cost-Benefit Ratio | 80.533 |

⁴ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER 1

1.1 District Government Bahawalpur

1.1.1 Introduction

As per the Punjab Local Government Ordinance 2001, the District Governments / Local Governments established under the Ordinance shall function within the Provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carried out the functions devolved by the Provincial Government to the District Government level.

The District Governments consist of Zila Nazim / Administrator and District Administration. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administration.

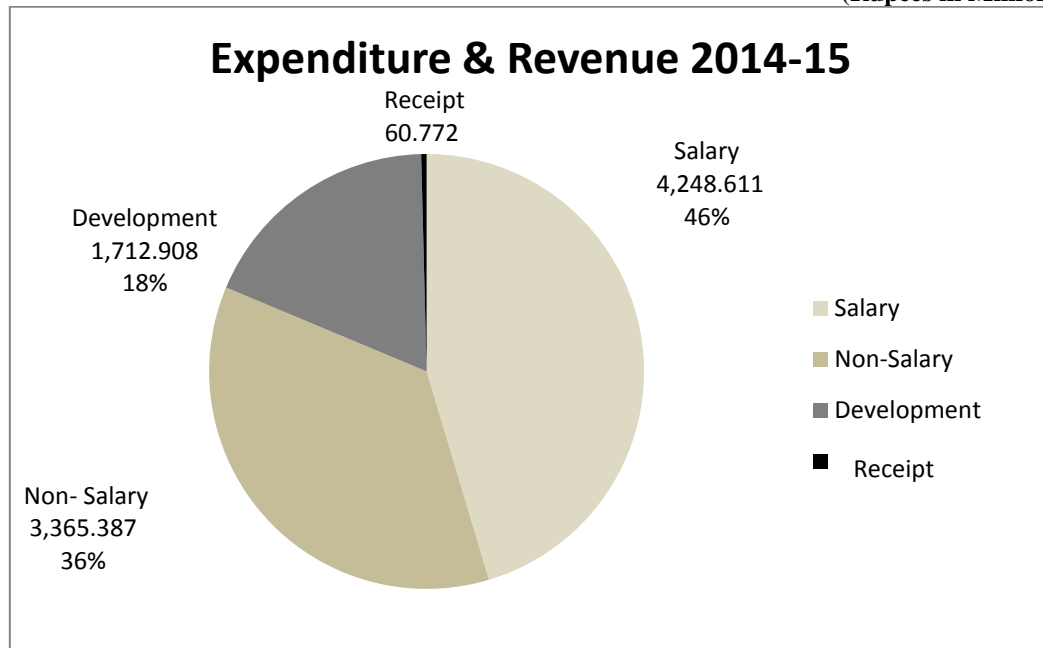
1.1.2 Comments on Budget and Accounts

The detail of budget & expenditure is given below in tabulated form:

(Rupees in Million)

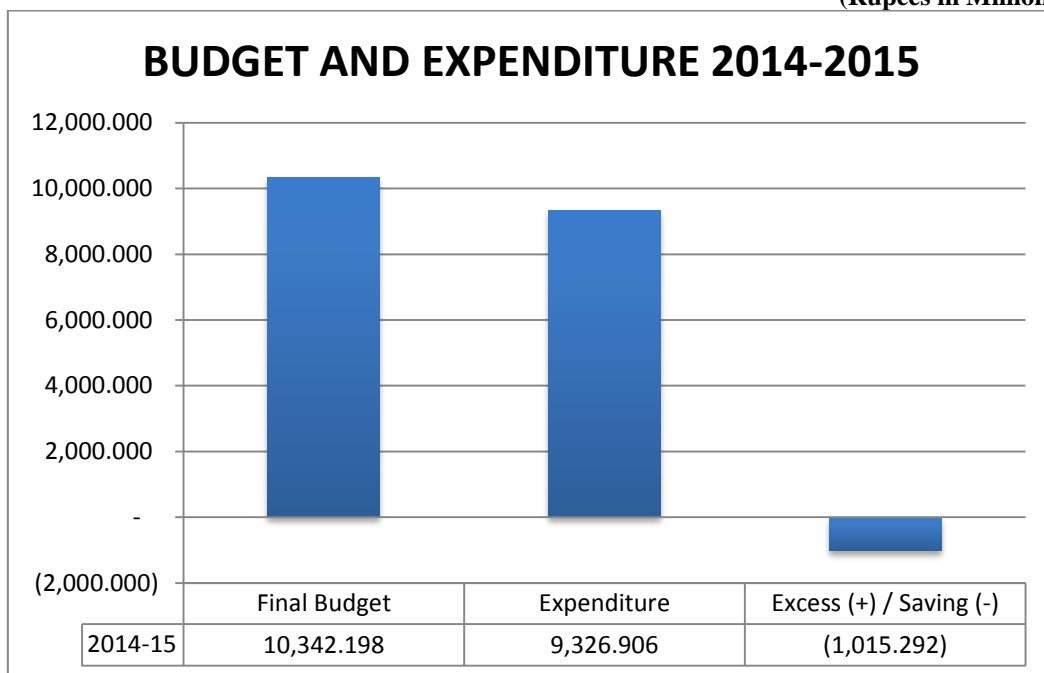
| 2014-15 | Budget | Actual | Excess (+) / Saving (-) | % (Saving) |
|--------------|-------------------|------------------|----------------------------|---------------|
| Salary | 4,342.327 | 4,248.611 | -93.716 | 2.16% |
| Non-Salary | 3,644.149 | 3,365.387 | -278.762 | 7.65% |
| Development | 2,355.722 | 1,712.908 | -642.814 | 27.28% |
| Total | 10,342.198 | 9,326.906 | -1015.292 | 9.81% |
| Receipts | 50.00 | 60.772 | +10.772 | 21.54 % |

(Rupees in Million)



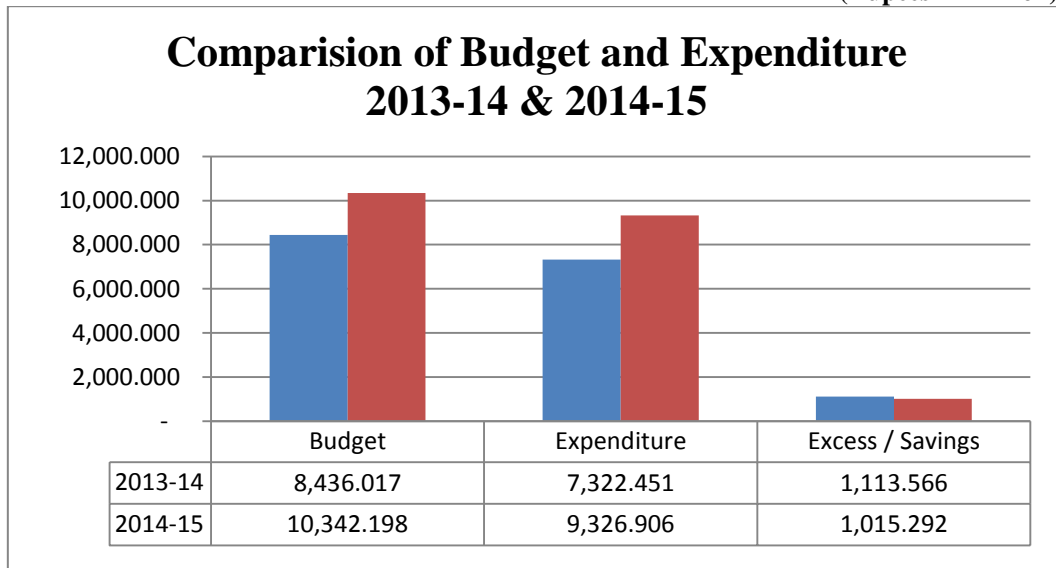
As per the Appropriation Accounts 2014-15 of the District Government, Bahawalpur, total original budget (Development & Non-Development) was Rs 8,101.381 million, Supplementary Grant of Rs 2,240.817 million was provided and the final budget was Rs 10,342.198 million. Against the final budget, total expenditure of Rs 9,326.906 million was incurred by the District Government during 2014-15. A saving of Rs 1,015.292 million came to the notice of Audit due to inefficient financial management in release of budget by EDO (F&P). No plausible explanation was provided by the PAO and management of District Government (**Annex-B**).

(Rupees in Million)



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

(Rupees in Million)



There was 23% and 27% increase in Budget Allocation and Expenditure incurred respectively, while there were overall savings of Rs 1,015.292 million during 2014 – 15.

1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2014-15

Audit Paras reported in MFDAC of last year Audit Report, which have not been attended in accordance with the directives of DAC, have now 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 but have not been examined by the Public Accounts Committee.

Status of Previous Audit Reports

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|----------------|--|---------------------|-------------------------------|
| 1 | 2002-03 | 22 | PAC not constituted |
| 2 | 2003-04 | 28 | PAC not constituted |
| 3 | 2004-05 | 28 | PAC not constituted |
| 4 | *July, 2005 to March, 2008 Special Audit Report | 158 | PAC not constituted |
| 5 | 2009-10 | 38 | PAC not constituted |
| 6 | 2010-11 | 92 | PAC not constituted |
| 7 | 2011-12 | 24 | PAC not constituted |
| 8 | 2012-13 | 13 | PAC not constituted |
| 9 | 2013-14 | 41 | PAC not constituted |
| 10 | 2014-15 | 42 | PAC not constituted |

*Period covered in Special Audit for Financial Year 2005-08

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 668.925 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Further, according to Section 115(6) of the Punjab Local Government Ordinance 2001 "All officials shall afford all facilities and provide record for audit inspection and comply with the requests for information in as complete a form as possible and with all reasonable expedition".

Various offices did not produce record of expenditure of Rs 668.925 million incurred during 2009-2015 under different objects / codes of classification, in violation of the above rules. (**Annex-C**)

Audit is of the view that due to mismanagement, record was not properly maintained and produced for audit verification.

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 668.925 million.

The matter was reported to the DCO and DDOs concerned in July, August and September, 2015. Dy. DEO (EE-M) Bahawalpur, Dy. DEO (EE-W) Ahmadpur East, Dy. DEO (EE-M) Hasilpur, Principals of Government Girls High School Inayti, Khairpur Tamewali, DO (Health), MS THQ Hospital Yazman, DO (Buildings) and DO (Roads) replied that all record was available and would be produced to audit. Dy. DEO (EE-M) Ahmadpur East replied that record pertaining to SMC was not auditable as per rules but no rule was shown to Audit in support of their reply. Medical Social Officer (DHQ) Bahawal Victoria Hospital (BVH) Bahawalpur replied that service record was already verified from

District Accounts Office Bahawalpur and service books of officials were not available in office. MS THQ Khairpur Tamewali replied that the record would be produced to audit upon completion of enquiry by EDO (Health) Bahawalpur. Replies were not tenable as no record was produced to audit for verification. The DAC in its meeting held in September, 2015 directed the concerned DDOs to get the record verified at the earliest. No progress was intimated till finalization of this Report.

Audit recommends that responsibility be fixed and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Paras: 4, 12, 27, 20, 18, 22, 29, 25, 13, 3, 9, 15, 13, 17, 11 & 11]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Irregular expenditure on purchase of furniture and fixture – Rs 51.207 million

According to Rule 9 of Punjab Procurement Rules 2009 and Rule 12 of Punjab Procurement Rules 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 the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA’s web site”.

Three hundred and thirty five (335) primary and secondary schools working under the administrative control of five (05) Deputy District Education Officers incurred expenditure of Rs 51.207 million during 2013-15 on procurement of furniture and fixture, in compliance with the directions of relevant EDO and Dy. DEOs. The purchase process and relevant expenditure was irregular and subject to the following audit observations;

1. Fair and transparent tendering process was avoided, even quotations were not invited from the suppliers of the area and the furniture was purchased from a single supplier of own choice in each Tehsil and at same per unit price in each Tehsil. No advertisement was made at PPRA website, and no tenders were called.
2. Bills / invoices of the suppliers were without date and no record was produced to verify date of delivery of goods. Detail is given below.

| (Amount in Rupees) | | | |
|--------------------|------------------------------|----------------|-------------------|
| Sr. No. | DDOs | No. of Schools | Gross Amount |
| 1 | Dy. DEO (EE-M) Bahawalpur | 121 | 18,096,624 |
| 2 | Dy. DEO (EE-M) Ahmadpur East | 73 | 11,863,735 |
| 3 | Dy. DEO (EE-W) Ahmadpur East | 30 | 6,159,029 |
| 4 | Dy. DEO (EE-W) Yazman | 53 | 5,960,000 |
| 5 | Dy. DEO (EE-M) Yazman | 58 | 9,128,000 |
| Total | | 335 | 51,207,388 |

Audit is of the view that due to weak internal controls, irregular procurement of furniture and fixture was made.

Irregular procurement of furniture and fixture amounting to Rs 51.207 million resulted in violation of the Government instructions.

The matter was reported to the DCO and DDOs concerned in July, August and September, 2015. Dy. DEO (EE-M) Bahawalpur, Dy. DEO (EE-W) Ahmadpur East, Dy. DEO (EE-M) Yazman replied that the expenditure pertaining to A/C-I (SDA) do not come under Audit purview of Regional Director Audit, District Governments. Moreover, tenders were floated and advertised on the website of PPRA by the DEO concerned. Dy. DEO (EE-M) Ahmadpur East stated that the purchase process was finalized by the DCO. The schools just issued supply orders and received the stock. Dy. DEO (EE-W) Yazman replied that the expenditure pertains to SMC funds and this office was not involved in the procurement process. Replies were not tenable as substantiating evidence was not produced in support of the replies. The DAC in its meeting held in September, 2015 directed to get the irregularity condoned from competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 1, 3, 10, 13 & 10]

1.2.2.2 Irregular expenditure due to unauthorized appointments of PTC teachers – Rs 25.494 million

According to the Government of the Punjab S&GAD, letter No.SOR-III-1-20/95 dated 01.02.1997, prescribed qualification for the post of PTC teacher was enhanced from Matric / PTC to F.A / PTC and advance increments on higher

qualification were admissible if the qualification was above the prescribed qualification required for the post.

Thirty Six (36) PTC teachers working under the control of following DDOs were appointed during 1997, on the basis of the qualification of Matric and PTC despite the fact that required qualification for that post was enhanced from Matric + PTC to F.A/F.Sc + PTC. Recruitment of persons who did not meet prescribed qualification and expenditure of Rs 25.494 million on their salary was held unauthorized. Moreover, the Dy. DEO (EE-M) Yazman granted advance increments to five (05) teachers who had the qualification of F.A/F.Sc at the time of recruitment during 1997. Hence, grant of advance increments on acquiring qualification of F.A/F.Sc. was not admissible as this qualification was not above the qualification prescribed for the post of PTC teachers and resulted in loss / over payment of Rs 1.145 million during 1997 to 2015 as detailed below:

(Amount in Rupees)

| Sr. No. | DDOs | No. of Teachers | Prescribed Qualification | Actual Qualification | Irregular Expenditure on Pay & Allowances | Loss due to Inadmissible grant of Advance Increments of F.A/F.Sc |
|--------------|------------------------------|-----------------|--------------------------|----------------------|---|--|
| 1 | Dy. DEO (EE-W) Ahmadpur East | 07 | FA / FSc. + PTC | Matric + PTC | 8,235,000 | 0 |
| 2 | Dy. DEO (EE-M) Ahmadpur East | 08 | FA / FSc. + PTC | Matric + PTC | 4,705,912 | 0 |
| 3 | Dy. DEO (EE-M) Bahawalpur | 02 | FA / FSc. + PTC | Matric + PTC | 1,916,020 | 0 |
| 4 | Dy. DEO (EE-M) Yazman | 14 | FA / FSc. + PTC | Matric + PTC | 10,637,900 | 0 |
| | | 05 | FA / FSc. + PTC | FA / FSc | 0 | 1,144,735 |
| Total | | | | | 25,494,832 | 1,144,735 |

Audit is of the view that due to weak internal controls, persons were appointed in violation of the instructions of the Government.

Unauthorized recruitments and grant of advance increments resulted in irregular expenditure of Rs 25.494 million and loss of Rs 1.145 million.

The matter was reported to the DCO and DDOs concerned in July, August and September, 2015. DDOs replied that the appointments of PTC teachers were made in compliance of the recruitment criteria mentioned in the advertisement published by the Secretary to the Government of Punjab, Education Department, hence no irregularity occurred. Replies of DDOs were not tenable as a recruitment criterion was violated and no documentary evidence in support of the replies was produced to audit. The DAC in its meeting held in September, 2015 directed to get the irregular appointments regularized from the competent authority and recover the amount of loss. No progress was intimated till finalization of this Report.

Audit recommends regularization of unauthorized appointment besides appropriate action against the concerned, under intimation to Audit.

[AIR Paras: 4, 6, 7, 10 & 11]

1.2.2.3 Irregular expenditure due to appointment of teachers below prescribed qualification – Rs 3.601 million

According to the Government of the Punjab, Finance Department Notification No. FD.PC. 2 – 1 / 83 dated 25.08.1983, prescribed qualifications for the posts of EST, PET and D.M was FA/F.Sc with diploma in relevant field and as per the Government of the Punjab, Education Department's letter No.SO-III-I-13/85 dated 30.07.1992, qualification of FA/F.Sc with Arabic Teaching Training Certificate (ATTC) was prescribed for appointment to the post of A.T.

Two (02) teachers working under the control of the Principal Government Higher Secondary School Chak No.36/DNB, Yazman were appointed as Elementary School Teacher (EST) and Drawing Master (D.M) on the basis of Matric despite the fact that prescribed qualification for these posts was FA/F.Sc. with diploma in relevant field. This resulted in unauthorized recruitment and

irregular expenditure of Rs 3.601 million on pay & allowances of relevant staff. Detail is given below:

(Amount in Rupees)

| Sr. No. | DDO | No. of Teachers | Period | Cadre | Prescribed Qualification | Actual Qualification | Total Amount |
|----------------|--|------------------------|---------------|-------------------|---------------------------------|--|---------------------|
| 1 | Government Higher Secondary School Chak No.36/DNB Yazman | 01 | 1988-15 | Drawing Master | FA/FSc + Diploma in Drawing | Matric + Diploma in Drawing | 1,704,000 |
| | | 01 | 1985-15 | EST (Agriculture) | FA/FSc + Diploma in Agriculture | Matric + Field Assistant Examination (Agriculture) | 1,897,100 |
| Total | | | | | | | 3,601,100 |

Audit is of the view that due to weak internal controls, persons not having prescribed educational qualifications were appointed.

Recruitment of persons without prescribed qualification resulted in irregular expenditure of Rs 3.601 million.

The matter was reported to the DCO and DDO concerned in July 2015. Principal of Government Boys High School, 36/DNB replied that appointments were regular as per prescribed qualifications of the post. Reply of the DDO was not tenable as no evidence was produced in support of the reply. The DAC in its meeting held in September, 2015 directed to get clarification or the irregularity condoned from competent authority at the earliest. No progress was intimated to Audit till finalization of this Report.

Audit recommends regularization besides initiating disciplinary proceedings against the person(s), under intimation to Audit.

[AIR Paras: 2 & 10]

1.2.2.4 Irregular and excessive expenditure on purchase of medicine above the prescribed limit – Rs 1.387 million

According to the Finance Department's letters No. FD (FR 11-2/89) dated 10.09.2001 and dated 01.11.2001, the purchase of medicines should be made at the following ratio.

- 75% bulk of the total budget,
- 15% day to day.
- 10% reserve for nature climate.

Senior Medical Officer of RHC Lal Sohanra had budget of Rs 6.825 million for purchase of medicines during 2011-15 and was empowered to incur expenditure of Rs 5.118 million for bulk purchase. DDO incurred expenditure of Rs 1.387 million in excess of prescribed limit (75 % of total budget of purchase of medicines) in violation of above instructions. Detail is given below:

(Amount in Rupees)

| Period | Total Budget | 75% Due | Expenditure Incurred | Excess Expenditure |
|--------------|------------------|------------------|----------------------|--------------------|
| 2011-12 | 1,300,000 | 975,000 | 1,096,840 | 129,840 |
| 2012-13 | 1,600,000 | 1,200,000 | 1,524,066 | 324,066 |
| 2013-14 | 1,600,000 | 1,200,000 | 1,599,090 | 399,090 |
| 2014-15 | 2,325,000 | 1,743,750 | 2,277,810 | 534,060 |
| Total | 6,825,000 | 5,118,750 | 6,497,806 | 1,387,056 |

Audit is of the view that due to weak internal controls, expenditure was incurred in excess of prescribed limit.

Purchase of medicines in excess of prescribed limit resulted in irregular expenditure.

The matter was reported to the DCO and DDO concerned in August, 2015. DDO replied that the medicine was purchased through District Purchase Committee, at approved rates and all budget was utilized through MSD. Reply of the DDO was not accepted as compliance of above referred rule was not made.

The DAC in its meeting held in September, 2015 directed to get the expenditure regularized from the competent authority within two months. No progress was intimated till finalization of this Report.

Audit recommends regularization besides disciplinary action be initiated against the persons held responsible, under intimation to Audit.

[AIR Para: 5]

1.2.3 Internal Control Weaknesses

1.2.3.1 Loss due to non-auction of dry tree / timber / wood – Rs 24.656 million

According to Punjab Delegation of Financial Powers, 2006, Special Power to the Forest Department vide Sr. No. 3 “Power has been delegated for disposal of forest produce and to fix the term of the contract”. Moreover, according to Rule 76 (1) of the Punjab, District and TMA (Budget) Rules 2003, the departmental controlling officer, should see that all sums due to the Government are regularly recovered, checked against demand and they are paid accordingly.

District Officer (Forest) Bahawalpur had 72,966 (CFT) of saleable timber / wood during 2014-15. DDO did not make efforts to sell/auction timber / wood valuing Rs 24.656 million as a result the Government sustained substantial loss of revenue. Moreover, the timber / wood were also deteriorating with the passage of time. Detail is given below:

(Amount in Rupees)

| Sr. No. | Description | Quantity of Wood (CFT) | | | Rate of Disposal of Wood/ CFT | Total Value / Amount of Wood |
|------------------------------------|---|------------------------|----------|--------|-------------------------------|------------------------------|
| | | Timber | Firewood | Total | | |
| 1 | Up rooted/ removed / fallen dry trees | 25,466 | 7,500 | 32,966 | 32,966 cft. X 350 | 11,538,100 |
| 2 | Not removed Trees present in the forest | 30,000 | 10,000 | 40,000 | 40,000 cft. X 350 | 14,000,000 |
| Total | | | | | | 25,538,100 |
| Amount deposited | | | | | | 881,568 |
| Amount not recovered / loss | | | | | | 24,656,532 |

Audit is of the view that due to weak internal controls, dry wood/timber was not auctioned.

Non disposal of timber / wood resulted in loss amounting to Rs 24.656 million to the Government.

The matter was reported to the DCO and DDO concerned in July, 2015. DO (Forest) replied that advertisement for auction was made; hopefully all material would be auctioned at better rate in the next financial year. Reply of the DDO was not tenable as no concrete efforts were made. The DAC in its meeting held in September, 2015 directed to recover the stated amount at the earliest. No progress was intimated till finalization of this Report.

Audit recommends that dry wood/timber be auctioned transparently and sale proceeds be deposited into treasury, under intimation to Audit.

[AIR Paras: 7 & 9]

1.2.3.2 Loss due to non deduction of Income Tax and non payment of General Sales Tax – Rs 8.548 million

According to Finance Department letter No. SO(Tax)1-19/97 dated 19.09.1998, all purchases should be made from the firms/person registered with Sales Tax Department and against the prescribed invoices of Sales Tax showing the amount of Sales Tax and registration number of Sales Tax. Further according to the Section 153 of Income Tax Ordinance 2001, deduction of Income Tax is to be made at source @ 3.5% on supply and @ 6% on repairs and services etc.

658 schools under the administrative control of various DDOs incurred Rs 33.030 million on account of purchase of stationery and other store items from the firms which were not registered with the Sales Tax Department.

The Government sustained a loss of Rs 6.266 million because Sales Tax was not deposited in the Government treasury. Moreover, Income Tax amounting to Rs 2.281 million was also not deducted from the payments made to the suppliers as detailed below.

(Amount in Rupees)

| Sr. No. | DDOs | Period | No. of School | Total Expenditure on Purchases | GST | Income Tax |
|--------------|--|-----------|---------------|--------------------------------|------------------|------------------|
| 1 | Dy. DEO (M) Bahawalpur | 2013-15 | 77 | 2,866,842 | 307,560 | 155,450 |
| 2 | Dy. DEO (M) Ahmadpur East | 2013-15 | 91 | 5,815,860 | 988,696 | 401,107 |
| 3 | Dy. DEO (W) Ahmadpur East | 2013-15 | 118 | 7,222,031 | 1,227,745 | 497,358 |
| 4 | Dy. DEO (M) Hasilpur | 2014-15 | 96 | 1,213,412 | 159,888 | 70,425 |
| 5 | Dy. DEO (M) Yazman | 2013-15 | 119 | 2,174,421 | 1,399,866 | 370,552 |
| 6 | Dy. DEO (W) Yazman | 2013-15 | 156 | 13,141,270 | 2,102,603 | 786,425 |
| 7 | Government Boys High School (Cantt) Bahawalpur | 1992-2015 | 1 | 596,660 | 79,965 | 0 |
| Total | | | 658 | 33,030,496 | 6,266,323 | 2,281,317 |

Audit is of the view that due to weak internal controls, purchases were made from non GST registered suppliers and Income Tax was not deducted.

Purchase of stock items from non GST registered suppliers and non deduction of Income Tax resulted in loss of Rs 8.548 million to the Government.

The matter was reported to the DCO and DDOs concerned in July, August and September, 2015. Dy. DEO (EE-M) Bahawalpur, Dy. DEO (EE-W) Ahmadpur East, Dy. DEO (EE-M) Yazman and Dy. DEO (EE-W) Yazman replied that according to the Finance Department's letter No. IT (FD) 3-13/2002 dated 29.01.2005, SMC funds were not auditable. Replies of the DDOs were not tenable as the Auditor General has full powers to inspect the accounts where public money was being spent. Dy. DEO (EE-M) Ahmadpur East replied that purchases were made from GST registered suppliers. Dy. DEO (EE-M) Hasilpur replied that a committee had been constituted to investigate the matter. The Principal of Government Boys High School Cantt Bahawalpur replied that concerned firms have been directed to provide proof of GST deposit. The DAC in its meeting held in September, 2015 directed to get the irregularity condoned

from the competent authority and recover the loss at the earliest. Dy. DEO (EE-M) Hasilpur was directed to enquire the matter and submit report within a week. No progress was intimated till finalization of this Report.

Audit recommends recovery of the Government taxes amounting to Rs 8.548 million be effected besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 2, 4, 11, 8, 15, 14 & 5]

1.2.3.3 Loss due to unauthorized payment of Conveyance Allowance and Health Sector Reforms Allowance – Rs 8.258 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and the Government of the Punjab Education Department (School Wing) letter No. So (S-III) 1-2-16/2007 dated 24.09.2007, Conveyance/Mobility Allowance is not admissible during the period of leave of any kind or vacations. Moreover, according to the Government of the Punjab, Health Department's letter No. PMU/PHSRP/G.1-06/61 dated 16.03.2007; Punjab Health Sector Reforms Program Allowance is not admissible during any kind of leave except casual leave.

Six (6) DDOs working under the control of EDO (Education) Bahawalpur paid Conveyance Allowance amounting to Rs 7.147 million to 2,808 teachers who availed summer or winter vacations during 2007-15. Similarly four (04) DDOs of Health Department paid Conveyance Allowance and Health Sector Reforms Allowance to forty eight (48) officers / officials during the period of leave. Detail is given below:

(Amount in Rupees)

| Sr. No | DDOs | No. of Employees | Period | C.A / HSRA paid during the period of leave | C.A paid during Summer / Winter Vacation |
|---------------|---------------------------|-------------------------|---------------|---|---|
| 1 | Dy. DEOM) Bahawalpur | 350 | 2013-15 | 0 | 1,112,114 |
| 2 | Dy. DEO (M) Ahmadpur East | 580 | 2013-15 | 0 | 1,742,565 |
| 3 | Dy. DEO (W) Ahmadpur East | 810 | 2013-15 | 0 | 2,141,047 |

| Sr. No | DDOs | No. of Employees | Period | C.A / HSRA paid during the period of leave | C.A paid during Summer / Winter Vacation |
|--------------|---|------------------|---------|--|--|
| 4 | Dy. DEO(M) Hasilpur | 428 | 2013-15 | 0 | 800,698 |
| 5 | Dy. DEO(M) Yazman | 604 | 2013-15 | 0 | 1,155,756 |
| 6 | Government Boys High School (Cantt) BWP | 36 | 2007-15 | 0 | 195,404 |
| 7 | RHC Lal Sohanra | 7 | 2010-15 | 209,861 | 0 |
| 8 | RHC Khanqah | 27 | 2013-15 | 145,119 | 0 |
| 9 | THQ Khairpur Tamewali | 7 | 2013-15 | 310,150 | 0 |
| 10 | THQ Yazman | 7 | 2013-15 | 445,323 | 0 |
| Total | | 2856 | | 1,110,453 | 7,147,584 |

Audit is of the view that due to weak internal controls, Conveyance Allowance and PHSRA were paid during the period of leave / vacation.

Payment of inadmissible allowances during the period of leave / vacation resulted in loss of Rs 8.258 million to the Government.

The matter was reported to the DCO and DDOs concerned in July, August and September, 2015. Senior Medical Officer of RHC Lal Sohanra replied that as per instruction of Punjab Health Department no allowance would be deducted from pay of charge nurse when they availed leave beyond period of 4 months. The reply of department was not tenable as no instruction was shown to Audit at time of DAC. Medical Superintendent of THQ Hospital Khairpur Tamewali replied that progress would be shown to Audit upon completion of an enquiry by EDO (Health) Bahawalpur. All remaining DDOs replied that the recovery process had been initiated and progress would be shown. The DAC in its meeting held in September, 2015 directed to recover the stated amount at the earliest. No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 8.258 million be effected besides initiating disciplinary proceedings against the person(s), under intimation to Audit.

[AIR Paras: 3, 1, 1, 1, 1, 1, 6, 1, 19 & 2]

1.2.3.4 Loss due to excessive measurements of work done – Rs 5.784 million

According to terms and condition No. 70 of the standard tender form of the Government of the Punjab, Works and Services Department, issued by District Officer Buildings Bahawalpur, “work will be executed strictly according to the scope and the provision of technically sanctioned estimate. Items of work executed in violation of the provision of the sanctioned estimate in respect of location, scope specification, quantities and the rates would not be entered nor paid by field formation.

District Officer (Buildings) Bahawalpur made payment of brick work in excessive quantities due to taking excess size of bricks than the size of bricks reported in the laboratory test reports. The thickness of wall was taken 9” and 4.5” (in the measurement books) instead of 8.4” and 4.1”. Similarly thickness of other walls was also over calculated. Over calculation of thickness of walls resulted into excessive measurements and payments of work done. The situation resulted into over payment of Rs 5.784 million. **(Annex-D)**

Audit is of the view that due to weak internal controls, work done was excessively measured and paid.

Excessive measurements of work done and payments thereof resulted in loss to the Government amounting to Rs 5.784 million.

The matter was reported to the DCO and DDO concerned in September, 2015. DDO replied that when the defect came into his notice, the bricks were not used in the ongoing schemes and were returned and new bricks as per specifications were used. Reply was not tenable as no record was produced in support of reply. The DAC in its meeting held in September, 2015 directed for inquiring the matter by EDO (W&S) and DO (Planning). No progress was intimated till finalization of the Report.

Audit recommends early finalization of Inquiry proceedings besides recovering the amount of Rs 5.784 million and initiating disciplinary proceedings against the persons at fault, under intimation to Audit.

[AIR Para: 16]

1.2.3.5 Loss due to payment of quantities in excess of T.S – Rs 3.869 million

According to the Government of the Punjab (C&W) Department Lahore letter No. SOR- (I &W) 1-42 (Misc.) dated 30-07-1997; and as per the terms and conditions of the work order, the work shall be executed strictly in according to scope and provision of the technically sanctioned estimates. Items of work executed in violation of the provision of the sanctioned estimate will not be entertained.

Two DDOs working under the control of the EDO (W&S) Bahawalpur over paid an amount of Rs 3.869 million against eight (08) development schemes during 2014-15, where the quantities paid were in excess of T.S estimates. **(Annex-E)**

| (Amount in Rupees) | | | |
|--------------------|---------------------------|----------------|------------------|
| Sr. No. | DDOs | No. of Schemes | Amount |
| 1 | DO (Buildings) Bahawalpur | 4 | 2,810,507 |
| 2 | DO (Roads) Bahawalpur | 4 | 1,058,142 |
| Total | | 8 | 3,868,649 |

Audit is of the view that due to weak internal controls, payment of excess quantities of work was allowed to contractors.

Excessive payments resulted in loss to the Government amounting to Rs 3.869 million.

The matter was reported to the DCO and DDOs concerned in September, 2015. DO (Buildings) replied that the excessive quantity of work was done as per site requirement and revised estimates were under process. Reply of the DDO was not tenable as payment in excess of T.S could not be made. DO (Roads) stated that the payments were not made in excess of T.S. Reply of the DO (Roads) was not acceptable as payment in excess of T.S was observed during verification of record as well. The DAC in its meeting held in September, 2015 directed the DO (Buildings) to get the irregularity condoned from the competent authority and the DO (Roads) was asked to recover the amount and deposit into treasury. No progress was intimated till finalization of this Report.

Audit recommends regularization and recovery amounting to Rs 3.869 million besides fixing of responsibility on the persons at fault, under intimation to Audit.

[AIR Paras: 9 & 3]

1.2.3.6 Non-credit of unclaimed security deposits – Rs 3.814 million

According to Rule 12.7 of PFR Vol-I and Article 127 of Accounts Code Vol-II, security deposits unclaimed for more than 3 years should be credited into Government's revenue.

District Officer (Roads) Bahawalpur did not credit security deposits of Rs 3.814 million that remained unclaimed for more than three years.

Audit is of the view that due to weak internal controls, unclaimed security deposits of the contractors were not credited into the Government's revenue.

Non-crediting of unclaimed security deposits resulted in loss of revenue amounting to Rs 3.814 million.

The matter was reported to the DCO and DDO concerned in September, 2015. DDO replied that the security deposits were the claims of contractors

concerned and cannot be credited to revenues. Reply was not tenable as rules were to be followed in letter in spirit. The DAC in its meeting held in September, 2015 directed for the compliance of audit directives. No progress was intimated till finalization of this Report.

Audit recommends crediting the un-claimed security deposits into the Government treasury besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 23]

1.2.3.7 Loss due to non recovery of penal rent from unauthorized occupants of Government residences – Rs 2.687 million

According to the Government of the Punjab, Finance Department letter No. FD (M.1)1-15/82-P-1 dated 15.01.2000 and House Allotment Policy at District level, penal rent @ 60% of basic pay shall be charged from unauthorized and illegal occupants of Government residences.

Medical Superintendent of THQ Hospital Yazman and SMO of RHC Lal Sohanra did not get vacated residences from three (03) officials after their transfer beyond the period of two months. Furthermore penal rent amounting to Rs 2.687 million was not got recovered on account of illegal retention. Detail is given below:

(Amount in Rupees)

| Sr. No. | DDOs | No. of Persons | Period | Amount |
|----------------|---------------------|-----------------------|---------------|------------------|
| 1 | THQ Hospital Yazman | 02 | 2001-15 | 2,490,198 |
| 2 | RHC Lal Sohanra | 01 | 2011-15 | 196,920 |
| Total | | 03 | | 2,687,118 |

Audit is of the view that due to weak internal controls, penal rent was not recovered from unauthorized occupants of the Government buildings.

Non recovery of penal rent resulted in loss to the Government exchequer amounting to Rs 2.687 million.

The matter was reported to the DCO and DDOs concerned during August and September, 2015. DDOs replied that the recovery notices have been issued to the concerned officers / officials. The DAC in its meeting held in September, 2015 directed to recover the amount from the concerned. No progress was intimated till finalization of this Report.

Audit recommends to effect recovery of Rs 2.687 million besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 8 & 7]

1.2.3.8 Loss due to unauthorized payment of Health Sector Reforms Allowance – Rs 2.289 million

According to the Government of the Punjab, Health Department's letter No.PMU/PHSRP/G.1-06/61 dated 16.03.2007," Punjab Health Sector Reforms Program Allowance (PHSRPA) is not admissible during any kind of leave except casual leave. Moreover, the said allowance is not admissible to the officials on general duty. Furthermore according to the Government of the Punjab, Health Department letter No. PO (P&E-1) 10-113/2004 (v) dated 22.11.2006; "HSRA @ 30% of Basic Pay is admissible for nursing, paramedical and allied staff at BHUs and RHCs only. Such allowance is not admissible at THQs and DHQs".

In violation of above rules, various DDOs working under the control of EDO (Health) paid Health Sector Reforms Allowance amounting to Rs 319,500 to five (05) employees who were working at THQ Hospital and were not entitled to HSRA. Furthermore HSRA amounting to Rs 1.969 million was paid to sixty (60) employees during period of leave and / or performing general duties at other offices. Detail is given below:

(Amount in Rupees)

| Sr. No | DDOs | No. of Employee | Period | Particulars | Amount |
|--------------|------------------------|-----------------|---------|---------------------------|------------------|
| 1 | EDO (Health) BWP | 08 | 2014-15 | Leave Period | 48,000 |
| 2 | DO (Health) Bahawalpur | 40 | 2014-15 | General Duty | 782,364 |
| 3 | SMO RHC Lal Sohanra | 01 | 2013-15 | General Duty | 51,603 |
| 4 | SMO Khanqah Sharif | 06 | 2011-15 | Leave Period/General Duty | 1,087,622 |
| 5 | MS THQ Yazman | 05 | 2012-15 | Not admissible at THQ | 319,500 |
| Total | | 60 | | | 2,289,089 |

Audit is of the view that due to weak internal controls, HSRA was paid during the period of leaves and on general duty.

Payment of HSRA during inadmissible period/stations resulted in loss amounting to Rs 2.289 million.

The matter was reported to the DCO and DDOs concerned in July, August and September, 2015. DO (Health) replied that the persons were working in the offices of the Commissioner and DCO Bahawalpur due to shortage of staff in those offices. SMO of RHC Lal Sohanra stated that the EDO (Health) and DO (Health) had deputed those persons at other stations temporarily. SMO of RHC Khanqah Sharif replied that the persons were deputed on general duty occasionally and payment of HSRA was admissible during that period. Medical Superintendent of THQ Hospital Yazman stated that higher authorities had been requested to clarify the matter that payment of HSRA was admissible to the doctors performing at general duty or not and change forms of remaining staff had been sent to the DAO. Reply was not tenable as HSRA was not admissible at other than the specified stations. The DAC in its meeting held in September, 2015 directed to recover the stated amount at the earliest. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.289 million from the concerned besides initiating disciplinary proceedings against the person(s) held responsible, under intimation to Audit.

[AIR Paras: 3, 3, 2, 14 & 5]

1.2.3.9 Loss due to non occupation of designated residences – Rs 2.244 million

According to the Finance Department's letter No. FD-(M-I)1-15/82-P-I dated 15-01-2000, the designated residence must be allotted to the employees concerned and payment of House Rent and Conveyance Allowances are not admissible to the officials residing in the houses available within office premises.

Various DDOs working under the control of EDO (Health) and EDO (W&S) did not allot twenty (20) designated residences to the officers / officials concerned and residences were kept vacant. As a result, the Government sustained a loss of Rs 2.244 million due to non recovery of HRA, M&R charges and payment of Conveyance Allowance to those staff members. Detail is given in Annex-F and summarized below:

(Amount in Rupees)

| Sr. No. | DDOs | No. of Residences | Period | Amount |
|--------------|---------------------------|-------------------|---------|------------------|
| 1 | RHC Lal Sohanra | 09 | 2010-15 | 844,920 |
| 2 | THQ Hospital Yazman | 07 | 2012-15 | 1,065,564 |
| 3 | DO (Buildings) Bahawalpur | 04 | 2014-15 | 333,780 |
| Total | | 20 | | 2,244,264 |

Audit is of the view that due to weak internal controls, the Government residences were not allotted to relevant staff and were kept un-occupied.

Non allotment/occupation of designated Government residences resulted in loss to the Government amounting to Rs 2.244 million.

The matter was reported to the DCO and DDOs concerned in August and September, 2015. DDOs replied that the residencies were in poor condition and could not be used. DO (Buildings) also stated that designated residence of Dy. DO (Buildings) Ahmadpur East had been occupied by the Civil Judge and residence of Dy. DO (Buildings) Hasilpur could not be occupied as charge of that Tehsil was being looked after by the Dy. DO (Buildings) of other Tehsil. Replies

of DDOs were not tenable as the buildings were not declared condemned and the residence of Ahmadpur East was not got vacated from the unauthorized occupant, however reply to the extent of Dy. DO (Building) Hasilpur was accepted. The DAC in its meeting held in September, 2015 directed to recover the loss within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.244 million besides fixing of responsibility against the person(s) at fault, under intimation to audit.

[AIR Paras: 7, 8 & 8]

1.2.3.10 Loss due to shortage of stock – Rs 1.905 million

According to Rule 15.1 of PFR Vol-I, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct record and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody.

Medical Superintendent of THQ Hospital Khairpur Tamewali purchased medicine, surf, finis, acid and other general store/stock items of Rs 562,199 during 2012-15. The items were neither entered into relevant stock registers nor were physically available at the time of audit. Similarly, medicine and some surgical items valuing Rs 1,342,802 were found short during a physical verification activity carried out by the Audit Officer. The situation indicated that financial resources amounting to Rs 1.905 million were wasted. Detail is given below:

| (Amount in Rupees) | | |
|--------------------|---|------------------|
| Sr. No. | Items | Amount |
| 1 | Surf, finis, acid and other general store items | 562,199 |
| 2 | Drugs, medicine and surgical items | 1,342,802 |
| Total | | 1,905,001 |

Audit is of the view that due to weak internal controls and negligence of the management, stock was found short.

Shortage of consumable stores resulted in loss of Rs 1.905 million to the Government.

The matter was reported to the DCO and DDO concerned during September, 2015. Medical Superintendent of THQ Hospital Khairpur Tamewali replied that the EDO (Health) had constituted an inquiry committee to investigate the matter. The DAC in its meeting held in September, 2015 directed to recover the loss within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.905 million be effected besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 11 & 21]

1.2.3.11 Loss due to unauthorized use of air conditioners and excessive use of electricity – Rs 1.673 million

According to Government of the Punjab, Finance Department's letter No. Exp (G) 1-11/98 dated 13.06.1998; air conditioners shall be withdrawn from the rooms/offices of all Government officers who are not entitled to this facility. Moreover, the Government of Punjab has also issued austerity measures vide letter No. FD (Goods) 44-4/2010 dated 09.08.2010 regarding economical use of electricity.

Medical Superintendent of THQ Hospital Khairpur Tamewali allowed installation and use of air conditioners in eight (08) rooms of doctors and para medical staff which did not had scale 19 or above. Unauthorized use of air

conditioners resulted in excessive consumption of electricity and loss of Rs 1.673 million to the Government. (**Annex-G**)

Audit is of the view that due to weak internal controls, use of air conditioners was allowed to unauthorized persons.

Unauthorized use of air conditioners resulted in excessive electricity bills and loss of Rs 1.673 million to the Government.

The matter was reported to the DCO and DDO concerned in September, 2015. DDO replied that ACs were installed on the verbal direction of EDO (Health) and not on the request of employees. Reply was not tenable as rules were to be followed in letter and spirit. The DAC in its meeting held in September, 2015 directed for the recovery of the amount from the officers/officials concerned. No progress was intimated till finalization of this Report.

Audit recommends that unauthorized usage of Air Conditioners be stopped immediately and recovery of Rs 1.673 million, besides fixing of responsibility against the persons at fault, under intimation to audit.

[AIR Para: 8]

1.2.3.12 Loss due to payment of pay & allowances after transfer of the employees – Rs 1.589 million

According to Rule 2.31 of PFR Vol-I, drawer of bill for pay, allowance, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Following three doctors working at THQ Hospital Khairpur Tamewali were transferred to other hospitals during July 2014. DDO did not take action to get their pay stopped from the DAO Bahawalpur; as a result they received salary

amounting to Rs 1.589 million after their transfer to other stations. Detail is given below:

(Amount in Rupees)

| Sr. No | Particulars | Office order No. and date of transfer | Salary taken up to | Salary per month | Total over payment |
|--------------|------------------------|---------------------------------------|--------------------|------------------|--------------------|
| 1 | Medical Superintendent | 4390-4400 dated 14.07.2014 | 06/2015 | 95,692 | 1,119,703 |
| 2 | Medical Officer | | 08/2014 | 174,995 | 349,990 |
| 3 | | | 06/2015 (HSRA) | 12,000 | 120,000 |
| Total | | | | | 1,589,693 |

Audit is of the view that due to weak internal controls and negligence of the management, salary was paid after transfer of employees.

Payment of salary amounting to Rs 1.589 million after transfer of employees resulted in unauthorized payment of pay and allowances.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO replied that recovery notices had been issued to persons concerned. The DAC in its meeting held in November, 2015 directed to effect recovery of stated amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs1.589 million at the earliest, under intimation to Audit.

[AIR Para: 39]

1.2.3.13 Purchase of POL at higher rates than the rates fixed by OGRA – Rs 1.478 million

According to the Government policy displayed at the website of OGRA “Petroleum prices have been deregulated by the Federal Government since June 1, 2011. The oil marketing companies have been authorized to notify petroleum

products prices as per the Government approved formula. The below mentioned retail prices have been provided by oil marketing companies and are being published for the information of the consumers.”

Various DDOs of various departments purchased 504,707 liters of petrol and diesel on higher rates than the rates fixed by the Oil & Gas Regulatory Authority (OGRA) from time to time, as detailed below:

(Amount in Rupees)

| Sr. No. | DDOs | Period | Quantity of POL (Liters) | Loss |
|----------------|------------------------|---------------|---------------------------------|------------------|
| 1 | DCO Bahawalpur | 2014-15 | 67,520 | 215,621 |
| 2 | DO(Forest) Bahawalpur | 2014-15 | 11,015 | 34,352 |
| 3 | RHC Khanqah Sharif | 2014-15 | 21,689 | 48,062 |
| 4 | THQ Yazman | 2012-15 | 141,041 | 387,762 |
| 5 | THQ Khairpur Tamewali | 2013-15 | 203,120 | 660,138 |
| 6 | DO (Health) Bahawalpur | 2014-15 | 60,322 | 132,725 |
| Total | | | 504,707 | 1,478,660 |

Audit is of the view that due to weak financial controls, POL was purchased at higher rates than the rates fixed by OGRA.

Purchase and consumption of POL at higher rates than the rates fixed by OGRA resulted in loss of Rs 1.478 million.

The matter was reported to the DCO and DDOs concerned in July, August and September, 2015. The DCO, SMO RHC Khanqah Sharif and MS THQ Hospital Yazman replied that POL purchases were at prevailing market rate and no excess payment was made. DO (Forest) replied that rates were charged by the supplier after including his profit margin. MS THQ Hospital Khairpur Tamewali replied that progress would be shown to Audit upon completion of an enquiry by EDO (Health) Bahawalpur. Reply was not tenable as excess rates were charged. The DAC in its meeting held in September, 2015 directed the DDOs to recover the overpaid amount within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.478 million from the concerned besides initiating disciplinary proceedings against the person(s) held responsible, under intimation to Audit.

[AIR Paras: 12, 6, 18, 18, 37 & 11]

1.2.3.14 Loss due to non finalization of forest offence cases – Rs 1.359 million

According to Rule 82 of the Forest Act, 1927 “all money payable to the Government under this Act, or under any rule made under this Act, or on account of price of any forest – produced, or of expenses incurred in the execution Act in respect of such produced, may, if not paid, be recovered under the law for the time being enforced as if it were an arrear of land –revenue.”

District Officer (Forest) Bahawalpur had registered 237 Forest Offence Cases during 2011-15 which were pending in the Court of Law and not yet finalized. DDO did not take appropriate action to get the cases finalized at earliest. As a result, revenue amounting to Rs1.359 million could not be realized. Detail is given below:

| (Amount in Rupees) | | | |
|---------------------------|---------------|------------------------|------------------|
| Sr. No. | Period | Number of Cases | Amount |
| 1 | 2011-12 | 38 | 347,151 |
| 2 | 2012-13 | 72 | 376,240 |
| 3 | 2013-14 | 67 | 678,010 |
| 4 | 2014-15 | 60 | 777,480 |
| Total | | 237 | 2,178,881 |
| Amount Recovered | | | 820,000 |
| Balance | | | 1,358,881 |

Audit is of the view that due to weak internal controls and negligence of the management, forest offence cases were not finalized.

Non finalization of forest offence cases resulted in non realization of the Government revenue amounting to Rs 1.359 million.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO replied that all cases were being properly persuaded in relevant Courts of Law and efforts are being made for early disposal of the cases. Amount of Rs 820,000 had already been realized which can be verified at any time. The DAC in its meeting held in November, 2015 directed to effect recovery of balance amount of Rs 1.359 million. No progress was intimated till finalization of this Report.

Audit recommends getting the forest offence cases finalized besides effecting recovery of Rs 1.359 million at the earliest, under intimation to Audit.

[AIR Para: 4]

1.2.3.15 Double benefit on advance increments of B.Ed. and M.A / M.Sc – Rs 1.160 million

According to judgment of the Supreme Court of Pakistan CPLA No.3329-3235-L/2002 announced on 11.4.2003 and clarification issued by Government of the Punjab, Finance Department Vide letter No. FD-PR/21-3/2004 dated 05.11.04, elementary school teachers drawing pay in BS-14 are not entitled to advance increments of B.Ed. and M.A. Overpayment prior to 23.09.2013 was waived off being cut off date for those middle school teachers, but over paid amount w.e.f. 24.09.2013 was to be recovered in easy installments besides re-fixing their pay as per the Finance Department's letter No. FD-PR-21-30/2013 dated 23.09.2013.

Three Deputy District Education Officers and Head Masters of two schools under the control of EDO (Education) Bahawalpur allowed thirty nine (39) Elementary School Teachers (EST) and Senior Vernacular (SV) teachers to draw advance increments on acquiring qualifications of B.Ed and M.A / M.Sc. The advance increments were not admissible to these employees as they had

already availed benefit of higher grade (BPS-14) on acquiring degrees of B.A/B.Sc. Increments of other qualifications i.e. B.Ed, M.A/M.Sc was disallowed w.e.f 24.09.2013. Moreover, the pay of those employees neither got re-fixed nor overpaid amount was recovered violating the judgment of the Honorable Supreme Court of Pakistan dated 11.4.2003 and the Finance Department, Government of the Punjab letter dated 23.09.2013. Detail is given below:

(Amount in Rupees)

| Sr. No. | DDOs | No. Of Teachers | Period | Amount |
|--------------|---|-----------------|--------------------------------|------------------|
| 1 | Dy. DEO (EE-M) Bahawalpur | 9 | 24.09.2013 to 30.06.2015 | 174,414 |
| 2 | Dy. DEO (EE-M) Ahmadpur East | 14 | | 174,414 |
| 3 | Dy. DEO (EE-W) Yazman | 7 | | 220,028 |
| 4 | Government. Boys High School Chak No. 36/DNB Yazman | 5 | | 50,960 |
| 5 | Government Boys High School (Cantt) Bahawalpur | 4 | | 539,716 |
| Total | | 39 | | 1,159,532 |

Audit is of the view that due to weak internal controls, advance increments were granted to unauthorized persons.

Unauthorized grant of advance increments resulted in loss of Rs 1.160 million.

The matter was reported to the DCO and DDOs concerned in July, August and September, 2015. Dy. DEO (EE-M) Bahawalpur, Dy. DEO (EE-M) Ahmadpur East, Dy. DEO (EE-W) Yazman and Principal Government Boys High School, Cantt Bahawalpur replied that the letters had been written to District Accounts Office Bahawalpur for re-fixation of pay of the concerned teachers w.e.f 23.09.2014. Principal Government Model Higher Secondary School Chak No.36/DNB replied that increment was awarded to teachers by the order of DEO (EE-M) Bahawalpur, who was the competent authority, therefore no irregularity occurred. Reply was not tenable as advance increments were

disallowed w.e.f. 23.09.2013. DAC in its meeting held in September, 2015 directed to recover the stated amount at the earliest. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.160 million from the concerned besides initiating disciplinary proceedings against the person(s), under intimation to Audit.

[AIR Paras: 7, 6, 1, 4 & 2]

1.2.3.16 Loss due to utilization of funds through fictitious bills – Rs 1.135 million

According to Rule 2.33 of the Punjab Financial Rules Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.

DO (Health) incurred expenditure of Rs 241,248 on account of contingent expenditure during 2014-15. The expenditure was not justified as serial numbers of invoices contradict with dates of bills i.e. bills No.112 and 125 were issued by the supplier on 23.01.2015 and 21.03.2015 respectively, therefore bill No.113 amounting to Rs 14,652 could not be issued on 30.12.2014. The situation indicated that either bills No.112 and 125 or the bill having serial No.113 was incorrect / fake. Similar situation was also observed in many bills amounting to Rs 894,704 processed /cleared by other DDOs. Detail is given below:

(Amount in Rupees)

| Sr. No. | DDOs | Amount |
|----------------|------------------------|------------------|
| 1 | DO (Health) Bahawalpur | 241,248 |
| 2 | RHC Khanqah Sharif | 685,320 |
| 3 | DO (Roads) Bahawalpur | 209,384 |
| Total | | 1,135,952 |

Audit is of the view that due to weak financial controls, the Government money was suspected to be misappropriated.

Suspected misappropriation of funds resulted in loss amounting to Rs 1.135 million.

The matter was reported to the DCO and DDOs concerned during August and September 2015. DO (Health) replied that the suppliers use multiple bill books simultaneously, hence the sequence of bills contradict with dates of different bills. SMO of RHC Khanqah Sharif stated that the procurement was made as per rules, which may be verified from the record. DO (Roads) stated that sequence of bill numbers was disturbed due to the reason that some bills were passed late by the DAO. Replies of the DDOs were not tenable as no substantiating evidence was produced in support of the reply. The DAC in its meeting held in September 2015, constituted inquiry committee to look into the matter and submit their reports within a month. No progress was intimated till finalization of this Report.

Audit recommends finalization of Inquiry, fixing of responsibility and recovery of Rs 1.135 million within a month, under intimation to Audit.

[AIR Paras: 20, 16 & 10]

1.2.3.17 Unjustified expenditure on account of Inspection Allowance paid to the AEOs - Rs 1.110 million

According to the Government of the Punjab, School Education Department's letter No. SO (ADP) MISC 409-2012 dated 29.08.2012, Inspection Allowance shall be payable on the basis of at least inspections of 50 schools in a month. In case of less than 50 school inspections, it shall be claimed @ Rs 100 per school inspection. AEO's having less than 50 schools shall be entitled to claim the inspection allowance up to 100 % inspections. In case of less than

100% school inspection, it shall be claimed @ Rs 100 per school inspection. Moreover, according to the instructions issued by the Government of the Punjab, Education Department Lahore, SMC account should be checked, verified 100% by the AEO and 50% by the Deputy District Education Officer every year.

Various DDOs working under the control of EDO (Education) Bahawalpur incurred expenditure of Rs 1.110 million on account of Inspection Allowance @ Rs10,000 per month. The payment was made to sixteen (16) Assistant Education Officers (AEOs) for conducting inspection of all primary / elementary schools under their jurisdiction. Out of Rs 1.110 million, the expenditure of Rs 265,000 was not justified as the schools remained closed during summer vacations and appropriate record (i.e. form 6 showing approval incurring expenditure out of SMC grants, verification / signatures on attendance registers etc.) for expenditure amounting to Rs 845,000 was not available to confirm that inspection of 100% schools of the areas was carried out in each month. **(Annex – H)**

(Amount in Rupees)

| Sr. No. | DDOs | Period | No. of AEO's | Inspection Allowance paid during | | Total Amount |
|--------------|---------------------------------|--------------------------------------|--------------|----------------------------------|---------------------|------------------|
| | | | | Summer Vacations | in remaining months | |
| 1 | Dy. DEO (EE-M) Ahmadpur East | April, 2015 to June, 2015 (3 Months) | 9 | 90,000 | 180,000 | 270,000 |
| 2 | Dy. DEO (EE-W) Ahmadpur East | July, 2014 to June, 2015 (12 Months) | 7 | 175000 | 665000 | 840,000 |
| Total | | | 16 | 265,000 | 845,000 | 1,110,000 |

Audit is of the view that due to weak financial controls, Inspection Allowance was granted during vacation and/or without conducting Inspection of 100% schools.

Grant of Inspection Allowance during summer vacation and without conducting inspection of 100% schools resulted in loss of Rs 1.110 million.

The matter was reported to the DCO and DDOs concerned during September, 2015. Dy. DEO (EE-M) Ahmadpur East replied that no condition of 100% school visits had been imposed for payment of said allowance, whereas the Dy. DEO (EE-W) stated that school log books, approved tour programs & minutes of monthly meetings convened under the DCO chairmanship show that 100% schools had been visited by AEOs. Replies of DDOs were not tenable as the schools remained closed during summer vacation and no substantiating evidence was produced in support of the replies for remaining periods as well. The DAC in its meeting held in September, 2015 directed to recover the amount and deposit into treasury within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.110 million besides fixing of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Paras: 8 & 3]

ANNEX

Annex-A

Part-I

**Memorandum for Departmental Accounts Committee Paras Pertaining to
Current Audit Year 2015-16**

(Rupees in Million)

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---|---------|----------|---|--------|
| DCO Bahawalpur | 1 | 1 | Irregular Expenditure on Purchase of Durable Goods | 0.893 |
| | 2 | 2 | Excess / Double payment on account of Telephone bills | 0.064 |
| | 3 | 10 | Irregular Expenditure due to non-observance of Austerity Measures | 6.807 |
| | 4 | 11 | Unjustified expenditure on POL amounting | 2.293 |
| | 5 | 16 | Misappropriation on account of tentage | 0.350 |
| | 6 | 18 | Misappropriation | 0.528 |
| | 7 | 19 | Loss to Govt. on hiring of CCTV Cameras | 0.790 |
| | 8 | 20 | Irregular expenditure and unjustified expenditure due to over and above than entitlement | 0.690 |
| | 9 | 22 | Doubtful Expenditure on account of Misc. items | 0.233 |
| | 10 | 24 | Improper Maintenance of Record of R& M of vehicles and Machinery | 2.127 |
| EDO (F&P) BWP | 11 | 12 | Irregular Release of Funds for Repair of Buildings | 32.459 |
| District Officer (Planning) Bahawalpur | 12 | 1 | Doubtful Expenditure on Repair of Machinery, I.T Equipment & Furniture | 0.222 |
| | 13 | 2 | Doubtful Expenditure on Repair of Vehicle | 0.105 |
| | 14 | 5 | Profigate / Extravagant / Fictitious Expenditure on POL | 0.776 |
| | 15 | 8 | Doubtful Expenditure on Stationery and Printing Items | 0.406 |
| District Officer (Forest) Bahawalpur | 16 | 2 | Unauthorized Expenditure on Danish Public School | 0.288 |
| | 17 | 5 | Unauthorized Expenditure on House Rent Allowance and Non Recovery of Repair and Maintenance Charges | 0.175 |
| District Officer (Live) | 18 | 3 | Unjustified consumption of POL | 0.035 |
| | 19 | 4 | Non accountal of stock | 0.054 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|--|---------|----------|---|---------|
| Stock) Bahawalpur | 20 | 6 | Embezzlement in vaccination due to non accountal | 0.200 |
| | 21 | 7 | Loss to government due to showing excess distribution of vaccine as per actual | 0.289 |
| | 22 | 8 | Loss to govt. Due to purchase of medicine on higher rates | 0.173 |
| | 23 | 12 | Unjustified issuance of medicines costing | 0.298 |
| | 24 | 13 | Recovery due to late delivery | 0.032 |
| | 25 | 14 | Less recovery of vaccine charges from the field offices | 0.241 |
| | 26 | 17 | Loss to government due to mismanagement of department | 0.192 |
| | 27 | 18 | Misappropriation in issuance of medicines costing | 0.230 |
| District Officer (OFWM) Bahawalpur | 28 | 7 | Wastage of Govt. funds due to Non Release of 2nd Installment | 10.962 |
| | 29 | 15 | Non Release of Funds of Completed Water Courses | 15.675 |
| Dy. District Officer (Agriculture) Ahmadpur East | 30 | 4 | Lapsed of Budget | 1.968 |
| | 31 | 5 | Unauthorized payment of pay and allowances | 0.155 |
| | 32 | 6 | Irregular Award of Annual Increment Recovery | 0.026 |
| | 33 | 8 | Excess payment of pay and allowance after regularization | 0.037 |
| Medical Social Officer (DHQ) BVH Bahawalpur | 34 | 2 | Non Maintenance of Schedule of Payments | 7.186 |
| EDO (Education) Bahawalpur | 35 | 1 | Loss to Govt. due to unjustified purchase at higher rates. | 123.496 |
| | 36 | 2 | Un justified purchases and transfer of funds on account of C.C TV camera | 3.200 |
| | 37 | 7 | Unjustified/ irregular expenditure due to splitting amount | 0.286 |
| Dy. DEO (EE-M) Bahawalpur | 38 | 4 | Irregular expenditure on pay and allowances due to appointment below prescribed qualification | 1.916 |
| | 39 | 5 | Non deduction of half pay and conveyance allowance from the pay of teachers on leaves ex. Pakistan. | 0.130 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|------------------------------|---------|----------|--|---------|
| | 40 | 6 | Irregular payment of pay to untrained teacher and excess drawl of pay recovery | 0.222 |
| | 41 | 8 | Irregular grant of advance increments to PTC teachers | 0.218 |
| | 42 | 10 | Irregular expenditure on pay and allowances due to miss-match / erratic posting | 0.368 |
| | 43 | 11 | Non-payment of pension contribution. Recovery | 4.413 |
| | 44 | 12 | Non performing of supervisory duties regarding SMC by the AEO's and deputy district education officer | 0 |
| | 45 | 13 | Non-conduction of internal audit | 0 |
| Dy. DEO (EE-M) Ahmadpur East | 46 | 2 | Un-authorized drawl of SSB allowance on regularization | 0.141 |
| | 47 | 5 | Irregular expenditure due to appointment below prescribed qualification | 1.916 |
| | 48 | 7 | Irregular grant of advance increment to PTC teachers | 0.218 |
| | 49 | 10 | Irregular expenditure on account of repair and maintenance without observing procurement rules, and financial guidelines | 2.975 |
| | 50 | 11 | Loss to Govt. due to misappropriation | 0.065 |
| | 51 | 12 | Loss to Govt. due to theft of 25 KV Transformer | 0.100 |
| | 52 | 14 | Recovery of L.D charges | 0.076 |
| Dy. DEO (EE-W) Ahmadpur East | 53 | 2 | Un-authorized drawl of SSB by Class-IV & by the PST teachers on regularization | 0.366 |
| | 54 | 5 | Irregular award of advance increments to elementary school teachers recovery | 0.303 |
| | 55 | 6 | Un-authorized drawl of advance increment to PTC teachers | 0.054 |
| | 56 | 7 | Irregular drawl of integrated allowance | 0 |
| | 57 | 8 | Non-deposit of fines imposed to school teachers due to absent from duty | 0.014 |
| | 58 | 12 | Un-authorized/ irregular increase in non-salary budget | 608.500 |
| Dy. DEO (EE-M) Hasilpur | 59 | 2 | Loss to Govt. Treasury due to Payment of Conveyance Allowance during Leave Periods, Recovery | 0.077 |
| | 60 | 4 | Loss to Govt. Treasury due to Poor Decision | 1.729 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|-----------------------|---------|----------|---|--------|
| | | | Making, | |
| | 61 | 6 | Loss to Govt. Treasury due to Un-Justified Expenditure regarding Repair of School Buildings, | 1.267 |
| | 62 | 7 | Misappropriation of Govt. Money due to Unnecessary White Washing, Painting & Coloring of School Buildings,. | 0.999 |
| | 63 | 9 | Misappropriation of Funds through Fictitious Billing, | 0.050 |
| | 64 | 11 | Illogical Higher / Further Qualifications and Doubtful Drawl of Qualification Allowance | 0.408 |
| | 65 | 14 | Irregular Drawl of "Petrol & Car Allowance" by the AEOs, | 0.030 |
| Dy. DEO (EE-M) Yazman | 66 | 2 | Negligence of the department due to non-deduction advance increment to F.A 3rd division PTC Teacher recovery of | 0.228 |
| | 67 | 4 | Irregular award of BS-14 to Mr. Javid Rizvi (AT) | 0.384 |
| | 68 | 6 | Irregular payment to teachers | 10.637 |
| | 69 | 8 | Unjustified payment of due to awarding of two advance increment on F.A 2nd division | 0.086 |
| | 70 | 9 | Embezzlement in SMC funds | 0.050 |
| | 71 | 13 | Non utilization of SMC Grant amounting to | 2.954 |
| Dy. DEO (EE-W) Yazman | 72 | 2 | Irregular expenditure of due to Erratic Posting. | 0.723 |
| | 73 | 3 | Payment of Conveyance allowance during leave periods / vacations. | 0.067 |
| | 74 | 4 | Irregular drawl of Dress and Washing Allowance. Recovery | 0.028 |
| | 75 | 6 | Unauthorized payment of pay and allowances during absent period | 0.021 |
| | 76 | 7 | Unauthorized drawl and retention of public money | 0.189 |
| | 77 | 9 | Overpayment due to irregular adjustment of PTC teacher as SV Teacher. | 0.782 |
| | 78 | 12 | Unauthorized drawl of pay and allowances without performing duties of the post | 1.078 |
| | 79 | 15 | Misappropriation | 0.240 |
| | 80 | 16 | Bogus expenditure on account of POL | 0.041 |
| | 81 | 17 | Irregular expenditure on purchase of Uniforms | 0.038 |
| | 82 | 18 | Doubtful payment to the EDO (Education) BWP. | 0.124 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|--|---------|----------|--|--------|
| Govt. Girls High School Inayti (Khiarpur Tamewali) | 83 | 4 | Loss to Govt. Treasury due to Payment of Conveyance / Mobility Allowance during Leave Periods, | 0.052 |
| | 84 | 10 | Loss to Govt. Treasury due to Payment of Pay & Allowances for Absent Periods, | 0.042 |
| Govt. Girls High School 58 / F Hasilpur | 85 | 2 | Non Availability of Service Books of Staff | 24.852 |
| | 86 | 3 | Irregular Payments of Arrears of Pay and Allowances without Additional Budget | 0.317 |
| | 87 | 4 | Excess/irregular and Unauthorized Drawl of Pay & allowances | 0.182 |
| | 88 | 5 | Irregular Expenditure due to erratic Posting | 1.596 |
| | 89 | 8 | Non Reconciliation / Verification of Expenditure and Non-availability of Schedule of Payments of | 0 |
| | 90 | 13 | Non production of vouched account & establishment record | 3.387 |
| Govt. Higher Secondary School, Chak No.36/DNB, Tehsil Yazman | 91 | 1 | Unauthorized Expenditure due to Change of Cadre without Approval of Chief Minister | 0.427 |
| | 92 | 5 | Irregular Expenditure due to Unauthorized Appointment of Staff | 0 |
| | 93 | 9 | No production of budget Statement, Voucher Bank Statement & Stock Register | 0 |
| Govt. Girls Model High School Tehsil Hasilpur | 94 | 2 | Irregular Expenditure due to Unauthorized Recruitment of Drawing Mistress (D.M) | 0.568 |
| Govt. High School Samma Satta | 95 | 7 | Government sustained a loss due to non-disposal of timber / firewood | 0.120 |
| Govt. Girls High School 36/DNB Yazman | 96 | 4 | Irregular payment of arrear of Pay and Allowances without additional budget | 0.361 |
| | 97 | 9 | Non production of Expenditure Statement | 0 |
| | 98 | 10 | Non deduction of LD Charges and payment of LD charges to DEO (Sec.) | 0.034 |
| Govt. High School (B) Cantt Bahawalpur | 99 | 1 | Payment of Conveyance allowance during winter leaves | 0.252 |
| | 100 | 3 | Un-authorized drawl of pay and allowances on regularization | 0.061 |
| | 101 | 4 | Un-authorized occupancy of Govt. building by Ngo | 0.105 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---------------------------|---------|---|--|--------|
| | | | Recovery of | |
| | 102 | 6 | Irregular purchase of Store out of NSB Budget | 0.200 |
| | 103 | 7 | Unjustified expenditure of I.T. Lab | 0.100 |
| | 104 | 8 | Irregular payment of arrears of pay and allowances without additional budget | 0.827 |
| | 105 | 9 | Purchase of store and stationery items in excess of demand | 0.102 |
| EDO(Health) Bahawalpur | 106 | 1 | Irregular expenditure on purchase of ambulance | 5.362 |
| | 107 | 2 | Over payment to employees due to absent period | 0.914 |
| | 108 | 5 | Loss to Govt. Due to irregular payment of PHSRA | 0 |
| | 109 | 8 | Unjustified payment of salary to Shumaila Ubaid SESE | 0.019 |
| | 110 | 10 | Unjustified payment to employees of due to shifting of headquarter | 0.395 |
| | 111 | 11 | Loss due to non-renewal of drug licenses | 0.132 |
| | 112 | 13 | Loss to govt. Due to purchase of fuel on higher rates, amounting to | 0.025 |
| | 113 | 14 | Unjustified expenditure of pay due to illegal issuance of drug License | 0.795 |
| | 114 | 15 | Unjustified retention of substandard medicine in the stock, amounting to | 7.751 |
| | 115 | 17 | Unjustified payment to absent employee | 0.438 |
| | 116 | 18 | Unauthorized payment of pay & allowances on bogus qualification | 0.227 |
| | 117 | 19 | Unauthorized appointment | 7.388 |
| | 118 | 20 | Doubtful receiving of medicines | 5.590 |
| | 119 | 21 | Unauthorized payment of pay & allowances of due to bogus appointments | 0 |
| | 120 | 22 | Irregular pay due to doing illegal business of sale of medicines | 7.388 |
| 121 | 23 | Loss to Government due to unauthorized up gradation in scale 12 | 0 | |
| DO(Health) Bahawalpur | 122 | 4 | Un-Justified drawl of HRA & CA by the Employees at BHUs, | 27.180 |
| | 123 | 6 | Loss to Govt. due to Non Observing Austerity Measures on account of Electricity. | 0 |
| | 124 | 9 | Loss to Govt. Treasury due to Un-Justified Drawl of Conveyance Allowance, | 0.160 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---|---------|--|---|--------|
| | 125 | 14 | Loss to Govt. due to unjustified drawl of TA/DA, | 0.842 |
| | 126 | 15 | Loss to govt. Due to doubtful issuance of medicines, | 0.181 |
| | 127 | 16 | Loss to govt. Due to misappropriation of used Mobil Oil, | 0.050 |
| | 128 | 21 | Loss to Govt. Due to purchase of store items on higher rates, | 0.030 |
| | 129 | 23 | Loss to govt. Due to doubtful / un-justified raveling, | 1.915 |
| | 130 | 24 | Loss to govt. Due to non-deduction (recovery) of "health sector reform program allowance", | 0.068 |
| | 131 | 25 | Loss to Govt. due to theft of electricity by the resident | 0 |
| | 132 | 26 | Loss to Govt. due to unjustified payment of HRA & CA to LHVs at MCH center | 0.099 |
| | 133 | 3 | Drawl of Pay and Allowances due to Unauthorized Shifting of Head Quarter | 0.210 |
| SMO RHC Lal Sohanra | 134 | 4 | Appointment during ban period | 2.918 |
| | 135 | 9 | Payment of pay and allowance during absent period | 0.191 |
| | 136 | 10 | Lapsed of budget | 6.878 |
| | 137 | 11 | Non maintenance of record of repair and maintenance of machinery and equipment | 0.412 |
| | 138 | 12 | Non maintenance of record of operation theater and labour room expenditure | 0.170 |
| | 139 | 13 | Shortage of X-Ray recovery | 0.176 |
| Senior Medical Officer RHC Khanqah Sharif | 140 | 4 | Irregular Up gradation of Posts of Pharmacy Technology Resulting into Irregular Expenditure | 2.167 |
| | 141 | 6 | (A) Non deposit of X-Ray and Ultra Sound fee due to Excess Rates | 31,812 |
| | | | (B) Un-authorized drawl of Adhoc Relief Allowance | 0.030 |
| | 142 | 7 | Non Collection of Water Charges from the Residents of RHC | 0.195 |
| | 143 | 8 | Irregular Drawl of Pay and Allowances without Performing Duties | 3.443 |
| | 144 | 10 | Non-Submission of Purchee Fee into Govt. Treasury, | 0.878 |
| 145 | 11 | Unjustified Expenditure on Repair of Vehicle | 0.292 | |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---------------------|---------|---|---|--------|
| | 146 | 12 | Doubtful Expenditure on Repair of Machinery & Furniture | 0.189 |
| | 147 | 13 | Irregular Purchase of Different Items | 0.745 |
| | 148 | 15 | Loss to Govt. Due to Misappropriation of POL through Fake Average | 0.712 |
| | 149 | 17 | Irregular local purchase of medicine | 0.121 |
| | 150 | 19 | Non Resale of Waste of Fixer | 0.069 |
| | 151 | 20 | Misappropriation or Private Use of X-Ray Developer & Fixer | 0.117 |
| | 152 | 21 | Irregular / Doubtful Purchase of X-Ray | 0.270 |
| THQ Hospital Yazman | 153 | 1 | Loss to Govt. due to non-deduction of HRA & CA | 0.656 |
| | 154 | 3 | Non Recovery of Repair and Maintenance Charges due to allotment Over and above than entitlement | 0.374 |
| | 155 | 4 | Unauthorized drawl of pay and allowances after resignation. | 0.106 |
| | 156 | 6 | Over drawl of SHSRA and recovery thereof | 0.265 |
| | 157 | 9 | Unauthorized drawl of pay and allowances without performing duties/Ghost employees | 0.952 |
| | 158 | 10 | Unauthorized drawl of NPA and recovery thereof | 0.428 |
| | 159 | 11 | Unauthorized drawl of PCA and recovery thereof | 0.095 |
| | 160 | 12 | Irregular drawl of pay and allowances during EOL | 0.381 |
| | 161 | 13 | Non / Less Deposit of Receipt / fee | 0.318 |
| | 162 | 15 | Irregular payment of pay and allowances after transfer | 0.763 |
| | 163 | 19 | Non Deposit of Sale Proceed of Used Mobil Oil | 0.111 |
| | 164 | 21 | Irregular Purchase of Tyres | 0.174 |
| | 165 | 22 | Irregular payment of | 5.408 |
| | 166 | 23 | Purchase of Sub-Standard Medicines due to Doubtful Drug Testing Laboratory reports, | 0.243 |
| | 167 | 24 | Irregular payment of pending liabilities | 0.645 |
| 168 | 25 | Expenditure through number less bills of Suppliers | 2.354 | |
| 169 | 26 | Non Deduction of water charges from the residents of Quarters of THQ Hospital Yazman | 0.027 | |
| 170 | 27 | Doubtful Expenditure due to Non Maintenance of Record of R& M | 2.480 | |
| 171 | 28 | Irregular payment of pay and allowances after Removal from service and Over drawl of HRA. | 0.520 | |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|--------------------------------------|---------|---|---|--------|
| THQ Hospital Khairpur Tamewali | 172 | 1 | Loss to govt. Due to irregular payment of house rent allowance | 0.421 |
| | 173 | 2 | Unjustified 50% Adhoc Relief Allowance (2010) to doctors | 0.295 |
| | 174 | 3 | Loss to Govt. Due to irregular payment of conveyance allowance / house rent allowance | 0.039 |
| | 175 | 4 | Unjustified drawl of non practicing allowance | 0.060 |
| | 176 | 5 | Drawl of Pay and Allowances due to Unauthorized Shifting of Head Quarter | 1.139 |
| | 177 | 6 | Recoveries on account of absenteeism of various staff | 0.495 |
| | 178 | 7 | Loss to government due to unjustified payment on account of PHSRP allowance | 0.212 |
| | 179 | 9 | Unjustified pay due to illegal transfer/posting | 1.561 |
| | 180 | 10 | Misappropriation in repair of transport | 0.145 |
| | 181 | 12 | Unjustified expenditure due to splitting | 1.405 |
| | 182 | 13 | Unjustified drawl of practice compensatory allowance | 0.037 |
| | 183 | 14 | Miss-appropriation of stationary | 2.210 |
| | 184 | 15 | Miss-appropriation of general store items costing | 0.371 |
| | 185 | 16 | Doubtful purchase and accountal into stock register | 0.174 |
| | 186 | 17 | Misappropriation in POL of generator | 0.693 |
| | 187 | 20 | Purchases without quotation process | 0.944 |
| | 188 | 23 | Unjustified purchases of medicines through rate contract | 2.693 |
| | 189 | 24 | Loss to govt. Due to purchase of medicine on higher rates, | 0.143 |
| | 190 | 25 | Recovery due to late delivery | 0.237 |
| | 191 | 26 | Improper / non maintenance of record of LP medicine | 0.974 |
| | 192 | 27 | Non / less deposit of receipt / fee | 0.105 |
| 193 | 28 | Non deposit of MLC fee | 0.213 | |
| 194 | 29 | Irregular payment of pending liabilities | 0.711 | |
| 195 | 30 | Misappropriations of dialyzers and other related items of | 0.028 | |
| 196 | 31 | Irregular expenditure due to non observance of austerity measures | 2.145 | |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---------------------------------|---------|----------|--|--------|
| | 197 | 32 | Doubtful consumption of medicine | 1.037 |
| | 198 | 33 | Misappropriations of on account of cycle stand fee. | 0.205 |
| | 199 | 34 | Fraudulent drawl of | 0.023 |
| | 200 | 35 | Irregular payment of arrears of electricity | 0.060 |
| | 201 | 36 | Non deposit of ambulance receipt / fee | 0.264 |
| | 202 | 38 | Non deposit of sale precede of used Mobil Oil | 0.725 |
| | 203 | 40 | Loss to Govt. Due to overpayment of salary in BS-09 instead of BS-06 | 0.103 |
| | 204 | 41 | Loss to Govt. due to illegal occupation of two residences | 0.119 |
| DO (Buildings) Bahawalpur | 205 | 1 | Over payment due to non-reduction of composite rates of concrete | 0.439 |
| | 206 | 2 | Unauthorized Drawl of Drawl of Pay & Allowances | 0.162 |
| | 207 | 3 | Allotment of Work without Fund and other Codal Formalities – | 74.389 |
| | 208 | 4 | Non-imposing of Penalty for Abnormal Delay in Completion of Projects | 10.647 |
| | 209 | 5 | Irregular / Unauthorized Payment of Pay & Allowances | 0.347 |
| | 210 | 6 | Irregular Expenditure on Annual and Special Repair of Quarters | 2.694 |
| | 211 | 7 | Unauthorized expenditure on repair and maintenance of Government buildings through misclassification | 21.880 |
| | 212 | 11 | Non-Recovery of Water Charges | 0.343 |
| | 213 | 14 | Irregular Tendering and Allotment of work thereof | 18.502 |
| | 214 | 15 | Misclassification of Expenditure | 2.752 |
| | 215 | 17 | Irregular appointment and drawl of Pay and Allowances | 1.319 |
| | 216 | 21 | Unauthorized Execution of Development Schemes and Expenditure Thereof | 48.141 |
| | 217 | 22 | Loss to Government due to Laziness / Nonprofessional Approach of Management | 20.775 |
| | 218 | 23 | Non Deduction of Professional Tax | 0.198 |
| | 219 | 24 | Non Reconciliation / Contradiction between Departmental Expenditure Statement and FI Data | 1.468 |
| | 220 | 25 | Recovery due to non-use of Steel Billets of Pakistan | 0.444 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|-------------------------|---------|----------|---|---------|
| | | | Steel Mills Karachi | |
| | 221 | 26 | Irregular Execution of work due to Non Preparation of PC-I | 104.517 |
| | 222 | 27 | Recovery on Account of Wrong Calculation of Weight of Steel and Use of Sub Standard Steel Due to Non availability of Lab Test Reports | 0.216 |
| DO(Roads) Bahawalpur | 223 | 1 | Loss to Govt. due to Allowing Purchase of T.S.T Material from Far Quarry | 0.540 |
| | 224 | 3 | Loss to Govt. due to Payment of Excess Quantities & Excess Items to contractor against the provision of Technical Sanction Estimate, | 1.061 |
| | 225 | 4 | Irregular Late Issuance of Work Order | 39.384 |
| | 226 | 5 | Loss to Govt. due to Non-Forfeiting Earnest Money | 1.227 |
| | 227 | 6 | Loss to Govt. due to Non / Less Deductions of Dismantle Material | 1.572 |
| | 228 | 7 | Loss to Govt. due to Non Imposing Penalty to Contractors | 0.348 |
| | 229 | 8 | Loss to Govt. due to Payment of Unnecessary Development Expenditure | 0.202 |
| | 230 | 10 | Misappropriation of Funds through Fictitious Billing | 0.209 |
| | 231 | 11 | Loss to Govt. due to Purchase of Store Items on Higher Rates | 0.064 |
| | 232 | 12 | Loss to Govt. due to Purchase of Fuel on Higher Rates | 0.032 |
| | 233 | 13 | Loss to Govt. due to Doubtful / Un-Justified Travelling | 1.191 |
| | 234 | 14 | Loss to Govt. due to Misappropriation of Used Mobil Oil | 0.013 |
| | 235 | 15 | Loss to Govt. Treasury due to Misappropriation through Non-Accountal of Store Items and Non-Production of Vouched Accounts | 0.535 |
| | 236 | 16 | Loss to Govt. Treasury due to Non-Allotment of Designated Residences and Irregular Payment of Unjustified Allowances | 0.475 |
| | 237 | 17 | Loss to Govt. due to Irregular Payment on Works and Loss | 125.346 |
| | 238 | 19 | Loss to Govt. Treasury due to Non Recovery of | 0.500 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|-------------|----------------|-----------------|---|---------------|
| | | | Lease Rent for Approaches from Petrol Pumps | |
| | 239 | 20 | Loss to Govt. due to Unjustified Payment of “02% Consultancy Fee” | 2.670 |

Part-II
[Para-1.1.3]

**Memorandum for Departmental Accounts Committee Paras not attended
in Accordance with the Directives of DAC Pertaining to Audit Year 2014-
15**

(Rupees in Million)

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|--|---------|----------|--|-------------|
| DCO | 1 | 16 | Loss to Government due to unjustified expenditure on repair of vehicle | 429,363 |
| | 2 | 3 | Abnormal delay in completion of development schemes due to improper financial management | 144,346,000 |
| | 3 | 6 | Unauthorized re-appropriation of funds | 313,500 |
| | 4 | 2 | Irregular expenditure on repair of vehicle | 97,008 |
| | 5 | 3 | Non maintenance of record of income | 243,160 |
| District Officer (Livestock) | 6 | 8 | Unauthorized occupation of residential quarters, recovery of penal rent | 971,820 |
| | 7 | 13 | Loss to Govt. due to purchase of medicine on higher rates from market | 591,600 |
| | 8 | 14 | Excess expenditure than sanctioned budget and non surrendering of anticipated funds | 378,609 |
| Deputy District Officer (OFWM), Bahawalpur. | 9 | 1 | Excess expenditure than sanctioned budget | 68,765 |
| | 10 | 6 | Non-utilization of budget | 546,309 |
| Executive District Officer (Education) | 11 | 1 | Unjustified expenditure due to splitting | 249,931 |
| | 12 | 7 | Supply of science items not as per specifications | 595,760 |
| | 13 | 8 | Provision of short lab material as per payment made | 962,930 |
| Principal, Govt. Girls Higher Secondary School, Uch Sharif | 14 | 2 | Unauthorized Appointment of Allowing Advance Increments to PTC Teachers | 1,406,382 |
| | 15 | 3 | Unauthorized Appointment of Allowing Advance Increments to PTC Teachers | 731,72 |
| | 16 | 4 | Resign from service without depositing one month pay | 28,444 |
| | 17 | 5 | Recovery of overpayment | 78,069 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---|---------|----------|--|------------|
| | 18 | 7 | Payment of teacher from the date of joining instead from medical | 67,322 |
| | 19 | 8 | Irregular payment to teachers | 547,906 |
| | 20 | 10 | Misappropriation | 122,419 |
| | 21 | 12 | Irregular appointment of drawing mistress, irregular expenditure | 1,397,028 |
| Senior Headmistress, Govt. Girls High School Ahmadpur East. | 22 | 3 | Irregular payments of arrears of the pay and allowances without additional budget and misclassification | 614,716 |
| | 23 | 5 | Loss to Govt. due to change of cadre and excess payment of pay and allowances | 1,648,080 |
| | 24 | 6 | Unauthorized Appointment of Allowing Advance Increments to PTC Teachers | 1,010,544 |
| | 25 | 10 | Irregular purchase of furniture and non deposit of GST | 82,527 |
| | 26 | 11 | Irregular consumption of electricity and payment during off days of school | 572,263 |
| | 27 | 12 | Irregular drawl of pay and allowances at erratic posting | 1,535,235 |
| Principal Govt. Girls Higher Secondary School Yazman | 28 | 1 | Irregular payment of pay and allowances due to change of cadre | 111,587 |
| | 29 | 2 | Non stoppage of payment of pay and allowance after rationalization and transfer of post and Teacher | 792,828 |
| | 30 | 4 | Unauthorized drawl of arrears on account of pay and allowances | 327,899 |
| | 31 | 10 | Doubtful distribution of educational books due to non-improper maintenance of relevant record loss in thousands. | |
| | 32 | 12 | Non-utilization of budget | 10,292,630 |
| | 33 | 15 | Doubtful maintenance of record of student library security | 765,000 |
| | 34 | 17 | Excess utilization of budget | 12,078,271 |
| Senior Headmistress, Govt. Girls High School, Syed Imam Shah, | 35 | 5 | Irregular payment of arrears of pay and allowances without additional budget | 309,416 |
| | 36 | 6 | Expenditure incurred in excess of budget | 18,256 |
| | 37 | 7 | Likely misappropriation of F.T. Fund making bogus vouchers | 242,050 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|--|---------|----------|---|-----------|
| Multani Gate, Bahawalpur. | 38 | 8 | Loss to Govt. due to unjustified expenditure on account of different Heads | 48,698 |
| Deputy D.E.O. (M), Hasilpur | 39 | 1 | Unauthorized payment of leave encashment and misclassification payment without budget | 3,727,943 |
| | 40 | 3 | Loss to Govt. due to non accounted of receipt into books of account | 117,873 |
| | 41 | 4 | Unauthorized payment of leave encashment | 480,891 |
| | 42 | 5 | Unauthorized drawl of pay and allowances without performing duties of the post | 1,596,455 |
| | 43 | 7 | Recruitment against the contract policy | 9,542,585 |
| | 44 | 10 | Irregular appointment as EST and unauthorized award of running scales, other irregularities | 2,142,442 |
| | 45 | 19 | Bogus expenditure out of SMC | 452,249 |
| | 46 | 21 | Non utilization of SMC Grant / Fund by the schools | 3,050,351 |
| | 47 | 24 | Un-authorized retention of funds and difference in Cash Book balance and Bank Balance | 1,397,000 |
| Principal Govt. Higher Secondary School, Chani Goth. | 48 | 6 | Irregular payment of arrears of pay and allowances without additional budget | 63,000 |
| | 49 | 7 | Expenditure by Misclassification | |
| | 50 | 8 | Excess expenditure than sanctioned budget | |
| | 51 | 10 | Non utilization of budget / unspent budget | 5,594,400 |
| Deputy District Education Officer (Women) Hasilpur | 52 | 2 | Fraudulent drawl of pay and allowance after retirement | 272,925 |
| | 53 | 3 | Doubtful expenditure / physical verification | 812,800 |
| | 54 | 4 | Unauthorized payment of leave encashment and misclassification / payment without budget | 1,602,514 |
| | 55 | 6 | Irregular expenditure on POL | 703,229 |
| | 56 | 10 | Fictitious drawl of TA/DA and non availability of vouched accounts / concealment of record | 350,543 |
| | 57 | 14 | Irregular payment of arrears of pay and allowances without additional budget | 704,336 |
| | 58 | 15 | Bogus expenditure out of SMC | 476,157 |
| | 59 | 17 | Non-utilization of SMC Grant / fund by the school | 4,426,760 |
| | 60 | 20 | Variation of expenditure of pay and allowances | 1,197,732 |
| Govt. Higher Secondary School | 61 | 3 | Irregular payment of arrears of pay and allowances without additional budget | 196,660 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---|---------|----------|---|------------|
| ChakNo.188/M, Tehsil Hasilpur | | | | |
| Principal, Govt. Girls Higher Secondary School Chak Fateh Khan, Bahawalpur. | 62 | 4 | Irregular expenditure due to unauthorized appointments by the Minister of Education | 2,045,000 |
| | 63 | 8 | Irregular expenditure on arrears of qualification pay | 61,000 |
| Principal, Govt. S.A. High School Ahmadpur East. | 64 | 1 | Misappropriation of Public Money through Fake Invoicing | 48,000 |
| | 65 | 6 | Irregular Grant of Financial Assistance | 800,000 |
| | 66 | 7 | Irregular Expenditure due to Erratic Posting of Staff | |
| | 67 | 8 | Incorrect Reporting of Financial Information | 112,043 |
| | 68 | 9 | Unauthorized Demolishing of Boundary Wall and Construction of Toilets | 400,000 |
| Govt. Sadiq Model Girls High School Bahawalpur. | 69 | 2 | Irregular award of BPS-15 to O.T. | 140,661 |
| | 70 | 5 | Irregular payment of arrears of pay and allowance without additional budget | 583,079 |
| | 71 | 6 | Non forfeiture of security deposit/earnest money due to non-starting of work | 500,000 |
| Dy. DEO (W) Bahawalpur | 72 | 5 | Irregular Expenditure on Purchase of Different Items and Issuance | 153,425 |
| | 73 | 6 | Drawl of Pay and Allowances without Sanctioned Post | 912,732 |
| | 74 | 7 | Award of Running / Regular Scale without Prescribed Qualification | |
| | 75 | 8 | Irregular Payment of Arrears of Pay and Allowances without Additional Budget | 1,012,281 |
| | 76 | 10 | Irregular Payment to Schools | 5,820,000 |
| | 77 | 11 | Bogus Expenditure out of SMC | 570,321 |
| | 78 | 12 | Unauthorized Personal Use of Government Fund | 220,000 |
| | 79 | 13 | Illogical Grant of SMC Fund to Shelter Less School | 110,000 |
| | 80 | 16 | Unauthorized Payment of Leave Encashment and Misclassification / Payment without Budget | |
| | 81 | 17 | Non utilization of SMC Grant / Fund by the Schools | 14,401,219 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---|---------|----------|---|------------|
| | 82 | 18 | Irregular Purchase of Furniture out of SMC | 8,080,000 |
| | 83 | 19 | Purchase of Furniture and other Items on Higher Rates | 2,292,469 |
| | 84 | 20 | Un-authorized Retention of Fund and Difference in Cash Book Balance and Bank Balance | 2,147,000 |
| Executive District Officer (Health) | 85 | 1 | Un authorized retention of house after transfer and non payment of penal rent repair and maintenance charges and house rent allowance | 523,820 |
| | 86 | 3 | Irregular receive and distribution of medicine | 75,648,583 |
| | 87 | 8 | Purchase at excessive rate | 487,324 |
| | 88 | 9 | Irregular drawl of pay and allowances due to shifting of Headquarter | |
| | 89 | 16 | Un-authorized expenditure on POL | 103,417 |
| Rural Health Centre, Kud Wala | 90 | 5 | Improper maintenance of record of Indoor Department. | |
| | 91 | 7 | Excess payment of pay and allowance | 100,059 |
| | 92 | 12 | Non-provision of record | |
| Principal, Para Medical College, Bahawalpur. | 93 | 2 | Recovery of penal rent charges | 3,598,236 |
| | 94 | 7 | Irregular payments of arrears of pay and allowances without additional budget and misclassification | 128,400 |
| | 95 | 10 | Recovery of 5% repair and maintenance charges | 131,484 |
| | 96 | 11 | Irregular drawn of T.A.D.A | 249,177 |
| | 97 | 12 | Non availability of vouched account | 122,623 |
| | 98 | 13 | Unauthorized payment after Transfer | 11,230 |
| Medical Superintendent, THQ Hospital, Ahmadpur East | 99 | 2 | Drawl of pay against redundant post irregular | 227,484 |
| | 100 | 3 | Loss to Govt. due to drawl of different allowances during leave periods | 72,310 |
| | 101 | 4 | Unauthorized drawl of pay & allowances | 108,938 |
| | 102 | 7 | Loss due to non recovery of penal rent | 265,200 |
| | 103 | 10 | Loss to Government due to unauthorized drawl of practice compensatory allowance | 30,000 |
| | 104 | 13 | Unauthorized drawl of Non practicing allowance (NPA) | 96,000 |
| District Officer (Health) | 105 | 4 | Unjustified payment of employees without performing duties loss to Government | 572,390 |
| | 106 | 5 | Irregular pay due to shifting of Headquarters | |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|--------------------------------|---------|----------|--|------------|
| | 107 | 20 | Misappropriation of funds through fictitious billing | 196,456 |
| District Officer (Transport), | 108 | 8 | Non utilization of budget | 1,589,645 |
| District Officer (Environment) | 109 | 1 | Irregular expenditure on repair of vehicle | 160,677 |
| | 110 | 2 | Loss due to non issuance of Environmental Approval to various Housing Schemes and Poultry Farms (Control Shed) | 180,000 |
| | 111 | 4 | Unauthorized expenditure on POL | 140,800 |
| | 112 | 6 | Unauthorized expenditure on POL | 140,800 |
| | 113 | 8 | Loss due to Fictitious Invoices | 28,893 |
| | 114 | 9 | Non removal of CNG Cylinders from School Vans and Public Transport | |
| District Officer (Buildings) | 115 | 5 | Loss to Govt. due to vacant residences and unjustified drawl of House rent allowance by the employees | 150,120 |
| | 116 | 6 | Loss to Govt. treasury due to non-recovery of professional tax, | 318,500 |
| | 117 | 17 | Loss to Govt. due to non-forfeiting earnest money | 2,766,412 |
| | 118 | 23 | Loss to Govt. by awarding price variation of in spite of delay on the behalf of the contractor | 3,179,408 |
| | 119 | 24 | Loss to Govt. by allowing unjustified excess time limit for awarding price variation to contractor | 5,405,863 |
| | 120 | 26 | Loss to Govt. due to abnormal delay in completion of projects | 2,107,958 |
| | 121 | 27 | Loss to Govt. due to doubtful drawl of POL | 89,617 |
| | 122 | 29 | Misappropriation of funds through fictitious billing | 503,651 |
| | 123 | 31 | Doubtful / Non-verified educational certificate of employees. | |
| | 124 | 33 | Non production of record | |
| District Officer (Roads), | 125 | 1 | Blockage of fund due to non maintenance of roads | 10,000,000 |
| | 126 | 16 | Loss to Govt. due to non recovery of utilities charges | 36,000 |
| | 127 | 20 | Loss to Govt. due to non submission of stamp paper for contract agreements | 15,700 |
| | 128 | 21 | Loss to Govt. due to un-justified fuel consumption | 277,830 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---|----------------|-----------------|---|---------------|
| District Coordination Officer | 129 | 28 | Excess Rates due to non observing OGRA rates | 109,290 |
| District Officer (Livestock), | 130 | 4 | Un-Authorized drawl of conveyance allowance | 250,000 |
| | 131 | 16 | Rates due to non observing OGRA rates | 54,604 |
| District Officer (OFWM) | 132 | 1 | Loss to Govt. treasury due to non-deduction of General Sales Tax from suppliers | 1,157,188 |
| Principal, Govt. Girls Higher Secondary School, Uch Sharif | 133 | 11 | Irregular drawl of conveyance allowance during the period of earned leave | 2,315,934 |
| Senior Headmistress, Govt. Girls High School Ahmadpur East. | 134 | 1 | Unauthorized drawl of conveyance / mobility allowance during winter vacations leave | 248,319 |
| Principal Govt. Higher Secondary School Mubarakpur | 135 | 2 | Unauthorized payment of conveyance / mobility allowance during summer / winter vacation | 178,852 |
| Deputy D.E.O. (M), Hasilpur | 136 | 8 | Unauthorized expenditure on electricity | 127,140 |
| Deputy District Education Officer (Women) Hasilpur | 137 | 16 | Excess/irregular payment of allowances and non-deduction of W.F, and B.F, increments | 175,149 |
| Govt. Sadiq Model Girls High School Bahawalpur. | 138 | 3 | Payment of conveyance allowance / mobility allowance during leave periods | 223,389 |
| Dy. DEO (W) Bahawalpur | 139 | 15 | Drawl of Pay and Allowances during leave without Pay / absent | 79,357 |
| EDO (Health) | 140 | 13 | Non recovery of professional tax | 165,000 |
| Rural Health Centre, Kud Wala | 141 | 1 | Overpayment on account of PHRSP allowance | 156,249 |
| | 142 | 3 | Misappropriation of medicine OPD fees and admission fees | 206,640 |

| DDOs | Sr. No. | Para No. | Audit Observation | Amount |
|---|---------|----------|---|-----------|
| | 143 | 4 | Loss to Govt. due to irregular payment of PHSRP | 118,440 |
| | 144 | 8 | Unauthorized drawl of conveyance allowance | 38,020 |
| Principal, Para Medical College, Bahawalpur. | 145 | 1 | Unauthorized drawl of conveyance allowance during leave | 74,390 |
| Medical Superintendent, THQ Hospital, Ahmadpur East | 146 | 14 | Loss to Government due to Non/Less deposit of Hospital receipts | 82,760 |
| District Officer (Health) | 147 | 24 | Misappropriation of disposable syringes | 336,669 |
| | 148 | 26 | Excess rates due to non observing OGRA rates | 104,207 |
| District Officer (Transport) | 149 | 5 | Unauthorized absence from duty | 82,261 |
| | 150 | 9 | Loss to Govt. due to purchase of POL at higher rates than the rates fixed by OGRA | 76,516 |
| District Officer (Environment) | 151 | 7 | Loss due to unauthorized payment of conveyance allowance | 64,840 |
| District Officer (Buildings) | 152 | 6 | Loss to Govt. treasury due to non-recovery of professional tax, | 318,500 |
| | 153 | 10 | Loss to Govt. due to approving fancy / luxury items | 3,388,993 |
| | 154 | 13 | Loss to Govt. due to non-deducting shrinkage | 277,277 |
| District Officer (Roads) | 155 | 6 | Non recovery of professional tax | 255,000 |
| | 156 | 7 | Non recovery of lease rent for approaches to petrol pumps | 535,000 |

Annex-B

**Summary of Appropriation Accounts by Grants for the Financial Year
2014-15**

(Amount in Rupees)

| Sr. No. | No. & Name of the Grant / Appropriation | Original Grant | Supplementary Grant | Final Grant | Actual Expenditure | (+) Excess (-) Saving |
|------------------------|---|----------------------|----------------------|-----------------------|----------------------|--------------------------|
| NON-DEVELOPMENT | | | | | | |
| 1 | Provincial Excise. | 20,647,732 | 0 | 20,647,732 | 17,587,197 | (-) 3,060,535 |
| 2 | Forests. | 7,808,102 | 7,708,636 | 15,516,738 | 15,271,819 | (-) 244,919 |
| 3 | Charges on A/c of M. Vehicles Act. | 8,323,284 | 0 | 8,323,284 | 6,925,183 | (-) 1,398,101 |
| 4 | Other Taxes & Duties. | 16,965,072 | 779,051 | 17,744,123 | 15,383,001 | (-) 2,361,122 |
| 5 | General Administration. | 533,144,572 | 0 | 533,144,572 | 521,873,303 | (-) 11,271,269 |
| 6 | Education. | 5,009,426,750 | 250,871,959 | 5,260,298,709 | 5,031,703,171 | (-) 228,595,538 |
| 7 | Health Services. | 1,052,426,402 | 72,660,895 | 1,125,087,297 | 1,065,215,847 | (-) 59,871,450 |
| 8 | Public Health. | 4,199,850 | 0 | 4,199,850 | 3,970,652 | (-) 229,198 |
| 9 | Agriculture. | 160,521,242 | 3,647,908 | 164,169,150 | 158,530,268 | (-) 5,638,882 |
| 10 | Fisheries. | 3,887,080 | 0 | 3,887,080 | 2,665,253 | (-) 1,221,827 |
| 11 | Veterinary. | 165,892,957 | 0 | 165,892,957 | 141,019,281 | (-) 24,873,676 |
| 12 | Co-operation. | 32,178,908 | 2,570,663 | 34,749,571 | 34,067,514 | (-) 682,057 |
| 13 | Industries. | 7,714,720 | 0 | 7,714,720 | 6,853,795 | (-) 860,925 |
| 14 | Miscellaneous Departments. | 8,670,400 | 0 | 8,670,400 | 7,682,289 | (-) 988,111 |
| 15 | Civil Works. | 148,523,171 | 24,843,769 | 173,366,940 | 157,887,343 | (-) 15,479,597 |
| 16 | Communications. | 184,945,100 | 142,028,248 | 326,973,348 | 315,258,310 | (-) 11,715,038 |
| 17 | Miscellaneous. | 67,205,127 | 40,253,615 | 107,458,742 | 103,988,301 | (-) 3,470,441 |
| 18 | Civil Defence. | 8,630,800 | 0 | 8,630,800 | 8,114,587 | (-) 516,213 |
| | Total Non-Development : | 7,441,111,269 | 545,364,744 | 7,986,476,013 | 7,613,997,114 | (-) 372,478,899 |
| DEVELOPMENT | | | | | | |
| 20 | Development. | 346,424,000 | 545,935,000 | 892,359,000 | 822,105,281 | (-) 70,253,719 |
| 21 | Highways, Roads & Bridges. | 132,384,000 | 798,117,000 | 930,501,000 | 547,302,707 | (-) 383,198,293 |
| 22 | Government Buildings. | 155,501,000 | 300,000,000 | 455,501,000 | 343,500,472 | (-) 112,000,528 |
| 23 | Arrears of Zila Council. | 18,366,000 | 0 | 18,366,000 | 0 | (-) 18,366,000 |
| 24 | Closing Balance. | 7,595,000 | 51,400,000 | 58,995,000 | 0 | (-) 58,995,000 |
| | Total Development : | 660,270,000 | 1,695,452,000 | 2,355,722,000 | 1,712,908,460 | (-) 642,813,540 |
| | Grand Total : | 8,101,381,269 | 2,240,816,744 | 10,342,198,013 | 9,326,905,574 | (-) 1,015,292,439 |

Annex-C
[Para 1.2.1.1]

Non Production of Record

(Amount in Rupees)

| Sr. No. | DDOs | Period of Audit | Particulars | Amount | Para No. |
|---------|--|-----------------|---|-------------|----------|
| 1 | EDO (Health) Bahawalpur | 2014-15 | The stock register, DTL reports, material receiving reports, materials testing reports, office orders regarding constitution of Purchase committee for purchase of drugs, technical committee, inspection committee. | 112,558,583 | 4 |
| 2 | DO(Health) Bahawalpur | 2014-15 | Detail / identification of vehicles that used POL, Purpose of use (detailed Log books), authorization of such expenditure, no proof is on the record that same expenditure has also been claimed in their original office or not. | 183,785 | 12 |
| | | 2014-15 | Schedule of payment, Tour Register | 0 | 27 |
| 3 | THQ Hospital Yazman | 2013-15 | treatment charts, admission and discharge record | 0 | 20 |
| 4 | THQ Hospital Khairpur Tamewali | 2014-15 | Machinery Equipment Stock Register, Personal Files | 340,000 | 18 |
| 5 | RHC Khanqah Sharif | 2009-15 | Record related to Staff, Medicine, Budget Statements, Residences, Stock Registers and Receipts etc. | 0 | 22 |
| 6 | DO(Buildings) Bahawalpur | 2014-15 | POL Expenditure | 277,805,000 | 29 |
| 7 | DO(Roads) Bahawalpur | 2014-15 | Development schemes, Schedule of payment, Budget, Expenditure Statements, stock registers, etc. | 271,318,433 | 25 |
| 8 | DO (OFWM) Bahawalpur | 2014-15 | Bank statements and complete vouched account | 4,817,757 | 13 |
| 9 | MSO (DHQ) BVH Bahawalpur | 1992-15 | Schedule of payment, Budget, Expenditure Statements, stock registers, vouchers, bank statements, pay bills, bills of arrears etc | 0 | 3 |
| 10 | Dy. DEO(EE-M) Bahawalpur | 2013-15 | Rent of School Buildings, Misc. School Record | 1,794,500 | 9 |
| 11 | Dy. DEO (EE-M) Ahmadpur East | 2013-15 | Misc. School Record | 0 | 15 |
| 12 | Dy. DEO (EE-W) Ahmadpur East | 2013-15 | TA/DA Bills | 110,023 | 13 |
| 13 | Dy. DEO(EE-M) Hasilpur | 2014-15 | School Record, SMC Record, Schedule of payment | 0 | 17 |
| 14 | Govt. Girls Higher Secondary School Inayti, Tehsil Khairpur Tamewali | 2011-15 | Service Book, Cash book, Schedule of payment, etc | 0 | 11 |

| Sr. No. | DDOs | Period of Audit | Particulars | Amount | Para No. |
|----------------|------------------------------------|------------------------|--|--------------------|-----------------|
| 15 | Govt. Boys High School Samma Satta | 1991-15 | Record pertaining to Farog-E-Taleem Fund | 0 | 11 |
| Total | | | | 668,928,081 | |

Annex-D

[Para 1.2.3.4]

Loss due to excessive measurements of work done

(Amount in Rupees)

| Sr. No | Name of Scheme | MB No | Item | Quantity Claimed on the Basis of Brick Size 9"x4.5" | Quantity to be Claimed on the Basis of Brick Size 8.4"x4.1" | Difference | Rate | Amount Paid |
|--------|---|-----------------------|--|---|---|------------|-----------|-------------|
| 1 | Re-Construction of GBES Uch Bukhari | 2705/2745 | Pacca brick work 1:6 C/S mortar in F&P | 3823 | 3,171.6741 | 651 | 15,124.85 | 98,512 |
| | | | Pacca brick work 1:6 C/S mortar in G&F | 4308 | 3,574.0444 | 734 | 15,980.20 | 117,288 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 490 | 406.51852 | 83 | 16,334.95 | 13,637 |
| | | | Pacca brick work 1:4 C/S mortar in G&F | 196 | 162.60741 | 33 | 16,807.00 | 5,612 |
| 2 | Construction of Building of Govt. Girls Primary School Basti Dhakwan Tehsil Ahmadpur East. Distt. Bahawalpur. | 2589/1919 | Pacca brick work 1:6 C/S mortar in F&P | 3354 | 2,782.5778 | 571 | 14,312.80 | 81,787 |
| | | | Pacca brick work 1:6 C/S mortar in G&F | 2113 | 1,753.0074 | 360 | 15,168.20 | 54,604 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 1937 | 1,606.9926 | 330 | 15,097.90 | 49,824 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 201 | 166.75556 | 34 | 15,522.55 | 5,316 |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 119 | 98.725926 | 20 | 15,569.50 | 3,157 |
| 3 | Re-Constn. of Dangerous Bldgs, B/wall and Repair of High Block of GBHS Tibbi Izzat APE PP- | 2682/2722 & 2761/2801 | Pacca brick work 1:6 C/S mortar in F&P | 9270 | 7,690.6667 | 1,579 | 15,124.85 | 238,872 |
| | | | Pacca brick work 1:6 C/S mortar in G&F | 5643 | 4,681.6 | 961 | 15,980.20 | 153,634 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 3129 | 2,595.9111 | 533 | 15,910.30 | 84,816 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 561 | 465.42222 | 96 | 16,334.95 | 15,613 |
| | | | Pacca brick work 1:4 G.F C/S mortar in | 205 | 170.07407 | 35 | 16,807.00 | 5,870 |
| 4 | Construction of Govt. Girls Primary School Malik Fazal | 1964/190 & 490/4540 | Pacca brick work 1:6 C/S mortar in F&P | 4394 | 3,645.3926 | 749 | 14,312.80 | 107,147 |
| | | | Pacca brick work 1:6 C/S mortar in G&F | 2170 | 1,800.2963 | 370 | 15,168.20 | 56,077 |

| Sr. No | Name of Scheme | MB No | Item | Quantity Claimed on the Basis of Brick Size 9"x4.5" | Quantity to be Claimed on the Basis of Brick Size 8.4"x4.1" | Difference | Rate | Amount Paid |
|--------|---|---------------------|--|---|---|------------|-----------|-------------|
| | Ahmad Tehsil Ahmadpur East Distt. Bahawalpur. | | Pacca brick work 1:5 OTB C/S mortar in | 2001 | 1,660.0889 | 341 | 15,097.90 | 51,470 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 202 | 167.58519 | 34 | 15,122.55 | 5,204 |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 136 | 112.82963 | 23 | 15,569.50 | 3,608 |
| 5 | PMF Consnt. of B/wall in GPS BudhuWali Tehsil APE. PP- | 1700/904 | Pacca Brick Work (1:6) F&P | 1799 | 1,492.5037 | 306 | 15,124.85 | 46,357 |
| | | | Pacca Brick Work (1:5) O.T.B | 2126 | 1,763.7926 | 362 | 15,910.30 | 57,628 |
| | | | Pacca Brick Work (1:4) O.T.B | 54 | 44.8 | 9 | 16,382.40 | 1,507 |
| 6 | Establishment of Govt. Girls Primary School Basti Manuk MouzaKotla Rehmat Shah Ahmadpur East | 2745/2785 | Pacca brick work 1:6 C/S mortar in F&P | 3391 | 2,813.2741 | 578 | 15,124.85 | 87,380 |
| | | | Pacca brick work 1:6 C/S mortar in G&F | 2096 | 1,738.9037 | 357 | 15,980.20 | 57,065 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 2018 | 1,674.1926 | 344 | 15,910.30 | 54,701 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 202 | 167.58519 | 34 | 16,334.95 | 5,622 |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 135 | 112 | 23 | 16,382.40 | 3,768 |
| 7 | Up-Gradation of GG Community Model Primary School Goth Noor Muhammad to Middle Level Tehsil KPT . | 2648/1978,2863/523 | Pacca brick work 1:6 C/S mortar in F&P | 5041 | 4,182.163 | 859 | 15,124.85 | 129,898 |
| | | | Pacca brick work 1:6 C/S mortar in G&F | 4557 | 3,780.6222 | 776 | 15,980.20 | 124,067 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 1734 | 1,438.5778 | 295 | 15,910.30 | 47,003 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 495 | 410.66667 | 84 | 16,334.95 | 13,776 |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 171 | 141.86667 | 29 | 16,382.40 | 4,773 |
| 8 | Establishment of Govt. Girls Primary School BastiGhangiMouzaQutabpur Hasilpur | 2654/1934,2555/1886 | Pacca brick work 1:6 C/S mortar in F&P | 3222 | 2,673.0667 | 549 | 15,124.85 | 83,025 |
| | | | Pacca brick work 1:6 C/S mortar in G&F | 2110 | 1,750.5185 | 359 | 15,980.20 | 57,446 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 2607 | 2,162.8444 | 444 | 15,910.30 | 70,666 |
| | | | Pacca brick work 1:5 | 202 | 167.58519 | 34 | 16,334.95 | 5,622 |

| Sr. No | Name of Scheme | MB No | Item | Quantity Claimed on the Basis of Brick Size 9"x4.5" | Quantity to be Claimed on the Basis of Brick Size 8.4"x4.1" | Difference | Rate | Amount Paid |
|--------|--|-----------|--|---|---|------------|-----------|-------------|
| | | | C/S mortar in G&F | | | | | |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 130 | 107.85185 | 22 | 16,382.40 | 3,628 |
| 09 | Construction of Govt. Boys Primary School TanzeemKhairi Bhabi Tehsil KhiarpurTame waliDistt. Bahawalpur. | 2582/1912 | Pacca brick work 1:6 C/S mortar in F&P | 3355 | 2,783.4074 | 572 | 14,312.80 | 81,811 |
| | | | Pacca brick work 1:6 C/S mortar in G&F | 1940 | 1,609.4815 | 331 | 15,168.20 | 50,134 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 1905 | 1,580.4444 | 325 | 15,097.90 | 49,001 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 202 | 167.58519 | 34 | 15,522.55 | 5,342 |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 58 | 48.118519 | 10 | 15,669.50 | 1,548 |
| 10 | Annual Repair/Special Repair of BHU Jamalpur Tehsil Hasilpur | 2781/441 | Pacca brick work 1:6 C/S mortar in F&P | 3590 | 2,978.3704 | 612 | 14,312.80 | 87,541 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 1926 | 1,597.8667 | 328 | 15,097.90 | 49,541 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 728 | 603.97037 | 124 | 15,522.55 | 19,253 |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 96 | 79.644444 | 16 | 15,569.50 | 2,546 |
| 11 | Constn. Of Mltipurose Hall alongwith 2-C/rooms in Govt. Tibbia College Bwp | 2751/2731 | Pacca brick work 1:6 C/S mortar in F&P | 10415 | 8,640.5926 | 1,774 | 15,124.85 | 268,376 |
| | | | Pacca brick work 1:5 G.F C/S mortar in | 2486 | 2,062.4593 | 424 | 16,334.95 | 69,185 |
| | | | Pacca brick work 1:5 C/S mortar in F&F | 2738 | 2,271.5259 | 466 | 17,520.30 | 81,728 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 4784 | 3,968.9481 | 815 | 15,910.30 | 129,677 |
| | | | Pacca brick work 1:5 2nd F C/S mortar in | 421 | 349.27407 | 72 | 17,520.30 | 12,567 |
| 12 | Reconstruction of Middle Block Government Sadiq Dane High School Bahawalpur. | 2851/511 | Pacca brick work 1:6 C/S mortar in F&P | 8361 | 6936.5333 | 1,424 | 14,312.80 | 203,881 |
| | | | Pacca brick work 1:6 G.F C/S mortar in | 4671 | 3875.2 | 796 | 15,168.20 | 120,709 |
| | | | Pacca brick work 1:4 G.F C/S mortar in | 249 | 206.57778 | 42 | 15,949.15 | 6,766 |
| | | | Pacca brick work 1:6 C/S mortar in F&F | 5135 | 4,260.1481 | 875 | 15,693.55 | 137,295 |

| Sr. No | Name of Scheme | MB No | Item | Quantity Claimed on the Basis of Brick Size 9"x4.5" | Quantity to be Claimed on the Basis of Brick Size 8.4"x4.1" | Difference | Rate | Amount Paid |
|--------------|---|-----------|--|---|---|------------|-----------|------------------|
| | | | Pacca brick work 1:5 C/S mortar in F&F | 830 | 688.59259 | 141 | 16,047.90 | 22,693 |
| | | | Pacca brick work 1:4 C/S mortar in F&F | 236 | 195.79259 | 40 | 16,519.50 | 6,642 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 2331 | 1,933.8667 | 397 | 15,097.90 | 59,959 |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 90 | 74.666667 | 15 | 15,569.50 | 2,387 |
| | | | Pacca brick work 1:6 2nd F C/S mortar in | 476 | 394.9037 | 81 | 16,353.55 | 13,262 |
| | | | Pacca brick work 1:5 2nd F C/S mortar in | 102 | 84.622222 | 17 | 16,707.90 | 2,903 |
| 13 | Const. of Build. of Govt. Shadab Training Institute of Mentally Retarded Children Bahawalpur. | 2690/2730 | Pacca brick work 1:6 C/S mortar in F&P | 44777 | 37,148.326 | 7,629 | 13,853.00 | 1,056,800 |
| | | | Pacca brick work 1:6 G.F C/S mortar in | 35155 | 29,165.63 | 5,989 | 14,708.35 | 880,938 |
| | | | Pacca brick work 1:4 G.F C/S mortar in | 1037 | 860.32593 | 177 | 15,411.65 | 27,228 |
| | | | Pacca brick work 1:5 C/S mortar in G&F | 6315 | 5,239.1111 | 1,076 | 15,010.15 | 161,493 |
| | | | Pacca brick work 1:4 OTB C/S mortar in | 593 | 491.97037 | 101 | 14,987.65 | 15,142 |
| | | | Pacca brick work 1:6 OTB C/S mortar in | 6231 | 5,169.4222 | 1,062 | 14,283.70 | 151,633 |
| Total | | | | | | | | 5,783,961 |

Annex-E
[Para 1.2.3.5]

Loss due to payment of quantities in excess of TS

(Amount in Rupees)

| Sr. No. | Name of Scheme | MB No | Description | Qty (T.S) | Qty (Actual) | Excess | Rate Paid | Over Payment |
|--------------|--|-----------------------|--|-----------|--------------|--------|-----------|------------------|
| 1 | Re-Constn. of Dangerous Bldgs, B/wall and Repair of High Block of GBHS Tibbi Izzat APE PP-268 | 2682/2722 & 2761/2801 | Pacca brick work 1:6 C/S mortar in F&P | 7,128 | 9,270 | 2,142 | 15,124.85 | 323,974 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 2,691 | 3,129 | 438 | 15,910.30 | 69,687 |
| 2 | Construction of Govt. Girls Primary School Malik Fazal Ahmad Tehsil AhmadpurEastDistt. Bahawalpur. PP-267 | 1964/190 & 490/4540 | Pacca brick work 1:6 C/S mortar in F&P | 4,169 | 4,394 | 225 | 14,312.80 | 32,204 |
| | | | Pacca brick work 1:5 OTB C/S mortar in | 1,970 | 2,001 | 31 | 15,097.90 | 4,680 |
| 3 | Constn. Of Mltipurose Hall alongwith 2-C/rooms in Govt. Tibbia College Bwp | 2751/2731 | Pacca brick work 1:6 C/S mortar in F&P | 2,322 | 10,415 | 8,093 | 15,124.85 | 1,224,054 |
| | | | Pacca brick work 1:5 C/S mortar in F&F,1:6 | 2,282 | 2,738 | 456 | 17,520.30 | 79,893 |
| | | | Fabrication of Mild Steel | 13,754 | 18,281 | 4,527 | 11,494.60 | 52,036 |
| | | | RCC in Roof, Slab, Beam Column & Lenter 1:2:4 (With Shuttering) | 3,656 | 4,223 | 567 | 294.75 | 167,123 |
| | | | RCC in Roof, Slab, Beem Column & Lenter 1:2:4 (Without Shuttering) | 642 | 708 | 66 | 221.75 | 14,636 |
| 4 | ADP No. 317/2012-13 Construction of Building of Govt. Shadab Training Institute of Mentally Retarded Children Bahawalpur. PP-272 | 2690/2730 | Pacca brick work 1:5 C/S mortar in G&F | 704 | 6,315 | 5,611 | 15,010.15 | 842,220 |
| Total | | | | | | | | 2,810,507 |

(Amount in Rupees)

| Sr. No. | Scheme | Name of Contractor | Item | Quantity as per T.S | Quantity as per M.B | Excess Quantity Paid | M.B & Page no. | Rate | Over Payment |
|---------|--|--------------------|---|---------------------|---------------------|----------------------|----------------|-----------|--------------|
| 1 | Rehabilitation/Reconstruction of Metal led Road from Adda Mustard Khana to (KotDahdoo Ghaloo Road) to BaghMindu Shah wala Bahawalpur Length=7.80KM | M.Afzal& Bros. | Earth Work with Lead up to 1/2 miles | 6000 | 133664 | 127664 | 883/1240 P-93 | 4,000.00 | 510,656 |
| | | | Pacca Brick Work | 405 | 966 | 561 | 883/1240 P-94 | 11,492.20 | 64,471 |
| | | | P/L RCC | 309 | 331 | 22 | 883/1240 P-95 | 219.68 | 4,833 |
| 2 | SR of MR from House Koray Khan to Javed Ch. | ZNZB Associates | TST (more than revised Quantity) | 24500 | 29400 | 4900 | 793/1320 p-66 | 4,500.00 | 220,500 |
| | | | Dry Bricks (more than Revised Quantity) | 1080 | 1440 | 360 | 793/1320 p-66 | 5,013.17 | 18,047 |
| 3 | Rehabilitation of M/Road | Al- | Excavation of | 253 | 758 | 505 | 999/2957 | 4,118.00 | 2,080 |

| Sr. No. | Scheme | Name of Contractor | Item | Quantity as per T.S | Quantity as per M.B | Excess Quantity Paid | M.B & Page no. | Rate | Over Payment |
|--------------------|---|---------------------|--|---------------------|---------------------|----------------------|-------------------|-----------|------------------|
| | from PulKhutri Banglow to 132/DB Tehsil Yazman Length=5.50KM | Jillan Construction | Foundation | | | | P-146 | | |
| | | | Cement Concrete | 138 | 415 | 277 | 999/2957 P-146 | 10,500.00 | 29,085 |
| | | | Pacca Brick Work | 323 | 967 | 644 | 999/2957 P-148 | 15,950.00 | 102,718 |
| | | | RCC | 77 | 231 | 154 | 999/2957 P-148 | 290.00 | 44,660 |
| | | | Fabrication of Mild Steel | 187 | 561 | 374 | 999/2957 P-149 | 11,000.00 | 41,140 |
| 4 | Provision of Tuff Tile Shahi Bazar (Gandi Gali) to Chowk Shahzadi and Chowk Kalan to Derawari Gate Bahawalpur L=1375Rft | Rasheed Ahmad | Transportation of Dismantling Material | 38268 | 44592 | 6324 | 934/184 P-27 | 3,155.00 | 19,952 |
| Total | | | | | | | | | 1,058,142 |
| Grand Total | | | | | | | | | 3,868,649 |

Annex-F
[Para 1.2.3.9]

Loss due to non occupation of designated residences

SMO RHC LalSohanra

(Amount in Rupees)

| Sr. No. | TYPE OF RESIDANCE | NO. OF RESIDANCE | BPS | Period of Vacant | Rate | Amount |
|----------------------|-------------------|---------------------|----------|--------------------|-------|----------------|
| 1 | PERAMEDIC | 06 occupied Nil | 05 To 15 | 07/2010to 06/2015 | 1,664 | 599,040 |
| 2 | CLASS IV | 05 occupied only 02 | 01 To 04 | 07/2010 to 06/2015 | 1,366 | 245,880 |
| Sub Total - I | | | | | | 844,920 |

MS THQ Yazman

(Amount in Rupees)

| BPS | Period | HRA | CA | No. of Residences | Months | Amount |
|-----------------------|----------------|------|------|-------------------|--------|------------------|
| 16 | 07/12 to 06/15 | 1566 | 5000 | 2 | 36 | 472,752 |
| 6 | 07/12 to 06/15 | 1029 | 2720 | 3 | 36 | 404,892 |
| 2 | 07/12 to 06/15 | 910 | 1700 | 2 | 36 | 187,920 |
| Sub Total - II | | | | | | 1,065,564 |

DO (Buildings) Bahawalpur

(Amount in Rupees)

| Sr. No. | Residence | Desig. | Scale | Rate of CA | Rate of HRA | Rate of 05% HMC | Recovery Period | Recovery |
|------------------------|------------------|-------------|-------|------------|-------------|-----------------|--------------------|------------------|
| 1 | Sub-Division APE | Dy. D.O APE | 17 | 5,000 | 2,955 | 1,220 | July 14 to June 15 | 110,100 |
| 2 | Sub-Division HSP | Dy. D.O HSP | 17 | 5,000 | 4,432 | 1,520 | July 14 to June 15 | 131,424 |
| 3 | SDC Quarter APE | SDC | 09 | 1,932 | 1,146 | 766 | July 14 to June 15 | 46,128 |
| 4 | ASDC Quarter APE | ASDC | 09 | 1,932 | 1,146 | 766 | July 14 to June 15 | 46,128 |
| Sub Total - III | | | | | | | | 333,780 |
| Grand Total | | | | | | | | 2,244,264 |

Annex-G

[Para 1.2.3.11]

Loss due to unauthorized use of air conditioners and excessive use of electricity

(Amount in Rupees)

| Name of officer/official | Designation | Basic Scale | Using Air condition since place of posting (date) | Expenditure of units per hour of Air Conditioner | Total month in which AC used (July to October + March to June) Seven months | Total units consumed in a year (approx.) | Units Rate | Recovery |
|--|------------------|-------------|---|---|---|--|----------------|------------------|
| Dr. ManzarSerfr az | MO | 17 | 11/2013 to 03/2014 | 25 units as per discussion with the electrician of office | 25 units *26 working days in month * 3 months in year | 1950 units | Rs 11 per unit | 214,50 |
| Dr. Umar Farooq | SMO | 18 | 3/2014 to 5/2015 | | 25 units *26 days in month * 15 months in year | 9750 units | Rs 11 per unit | 107,250 |
| Dr. Abdul Ghafoor | Eye Specialist | 18 | 7/2012 to 06/2015 | | 25 units *26 days in month * 36 months in year | 23400 | Rs 11 per unit | 257,400 |
| Dr. AsifIqbal | Child Specialist | 18 | 7/2012 to 06/2015 | | 25 units *26 days in month * 36 months in year | 23400 | Rs 11 per unit | 257,400 |
| Dr. Shahida Fatima | SMO | 18 | 7/2012 to 06/2015 | | 25 units *26 days in month * 36 months in year | 23400 | Rs 11 per unit | 257,400 |
| Different Doctors in different periods | MO | 17 | 7/2012 to 06/2015 | | 25 units *26 days in month * 36 months in year | 23400 | Rs 11 per unit | 257,400 |
| Dr. IkramCh | Ortho padic | 18 | 7/2012 to 06/2015 | | 25 units *26 days in month * 36 months in year | 23400 | Rs 11 per unit | 257,400 |
| Fakrun-Nisa | LHV | 12 | 7/2012 to 06/2015 | | 25 units *26 days in month * 36 months in year | 23400 | Rs 11 per unit | 257,400 |
| Total recovery | | | | | | | | 1,673,100 |

Annex-H

[Para 1.2.3.17]

**Unjustified expenditure on account of Inspection Allowance
paid to the AEOs**

(Amount in Rupees)

| Formation | No of AEO's | Inspection Allowance | Period April to June 15 | Amount |
|---|--------------------|-----------------------------|--------------------------------|----------------|
| Dy. DEO (EE-M) Ahmadpur East (Para No.8) | 09 | 100000 | 3 | 270,000 |

| Formation | Sr. No. | Name of AEO's | Rate of Inspection Allowance (Rs.) | Period July 14 to June 15 | Amount (Rs.) |
|---|----------------|----------------------|---|----------------------------------|---------------------|
| Dy. DEO (EE-W) Ahmadpur (East) (Para No. 3) | 1 | Rubina Tabasum | 100,000 | 12 | 120,000 |
| | 2 | Shahnaz Perveen | 100,000 | 12 | 120,000 |
| | 3 | Khadija Blouch | 100,000 | 12 | 120,000 |
| | 4 | PerveenAkhtar | 100,000 | 12 | 120,000 |
| | 5 | Sumshad Malik | 100,000 | 12 | 120,000 |
| | 6 | Zaib un Nish | 100,000 | 12 | 120,000 |
| | 7 | RuqiaBukhari | 100,000 | 12 | 120,000 |
| | | | | | 840,000 |

| Formation | Pers.no. | Name of Employee | Employee Subgroup Desc | Job Title | Cost Center | Wage Type Description | Total |
|---|-----------------|-------------------------|-------------------------------|------------------|--------------------|------------------------------|---------------|
| Dy. DEO (EE-M) Hasilpur | 3044173 | GHULAM | Grade 16 | AEO | BR6329 | Petrol&Car allow. (P.SEC) | 20,000 |
| | 7 | MUSTAFA | | | | Adj.Petrol&Car (P.SEC) | 10,000 |
| | 3031351 | IRFAN HAMID | Grade 16 | | BR6330 | | |
| Total of Unjustified Drawl of Petrol & Car Allowance | | | | | | | 30,000 |