



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

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

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Mianwali for the financial year 2014-15. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2016-17 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 Rs.1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized after discussion of Audit paras with the management. However, no Departmental Accounts Committee meeting by PAO was convened despite repeated requests.

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 11 officers and staff, total 3,109 man days and the annual budget of Rs.14.220 million for the financial year 2015-16. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Sargodha carried out Audit of accounts of District Government Mianwali for the financial year 2015-16.

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

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

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

a. Scope of Audit

Out of total auditable expenditure of Rs.5,782.998 million of the District Government, Mianwali for the financial year 2015-16 covering one PAO and 217 formations, the Directorate General Audit, audited an expenditure of Rs.1,342.917 million which, in terms of percentage, was 23% of auditable expenditure. The Directorate General Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Mianwali for the financial year 2015-16, were Rs.9.608 million, whereas, Directorate General Audit, audited receipts of Rs.2.148 million which was 22% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs.19.702 million was pointed out, out of which no recovery was effected during the year 2016-17 at the time of compilation of report. Recovery pointed out by Audit was not in the notice of the executive.

c. Audit Methodology

The audit year 2016-17 witnessed intensive application of desk audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

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

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

f. The Key Audit Findings of the Report

- i. Non production of record of Rs.111.696 million was noted in different departments¹.
- ii. Irregularity and Non-compliance of rules amounting to Rs.388.706 million was noted in sixteen cases².
- iii. Weaknesses of internal controls have been noted in eight cases involving an amount of Rs.130.967 million³.
- iv. Recovery of Rs.19.702 million was noted in three cases⁴

¹ Para: 1.2.1.1

² Paras: 1.2.2.1-1.2.2.16

³ Paras: 1.2.3.1-3, 1.2.3.5, 1.2.3.7-1.2.3.8, 1.2.3.10 & 1.2.3.11

⁴ Paras:1.2.3.4, 1.2.3.6 & 1.2.3.9

g. Recommendations

Head of the District Government needs:

- i. To take appropriate action for non-production of record.
- ii. To adhere Public Procurement Rules for economical and rational purchases of goods and services in transparent manner.
- iii. To hold inquiries to fix responsibility for non-recovery of overpayment, misappropriation of public funds, unauthorized and irregular expenditure.
- iv. To conduct physical stock taking of fixed and current assets on regular basis.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	7,549.211
2	Total Formations in Audit Jurisdiction	217	7,549.211
3	Total Entities (PAOs) Audited	01	7,549.211
4	Total Formations Audited	25	1,456.783
5	Audit & Inspection Reports	25	1,456.783
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	19.702
3	Weak internal controls relating to financial management	130.967
4	Violation of rules	388.706
5	Others	111.696
TOTAL		651.071

Table 3: Outcome Statistics

Rs in million

Sr. No	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
1	Outlays audited	7.470	210.632	9.608	1,124.815	1,352.525	1,191.318
2	Amount placed under audit observation / irregularities	3.470	264.548	-	383.053	651.071	417.759
3	Recoveries pointed out at the instance of audit	-	7.401	-	12.301	19.702	21.270

Sr. No	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
4	Recoveries accepted / established at the instance of audit	-	-	-	-	-	21.270
5	Recoveries realized at the instance of audit	-	-	-	-	-	0.991

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs.1,342.917 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of rules and regulations and principle of propriety and probity in public operations.	388.706
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ⁵ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control system.	130.967
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money.	19.702
6	Non-production of record	111.696
7	Others, including cases of accidents, negligence etc.	0
TOTAL		651.071

Table 5: Cost-Benefit

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	1,352.525
2	Expenditure on Audit	1.777
3	Recoveries realized at the instance of Audit	
4	Cost Benefit Ratio	

⁵ The Accounting Policies and Procedures Prescribed by the Auditor General.

CHAPTER-1

1.1 District Government, Mianwali

1.1.1 Introduction of Departments

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

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

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

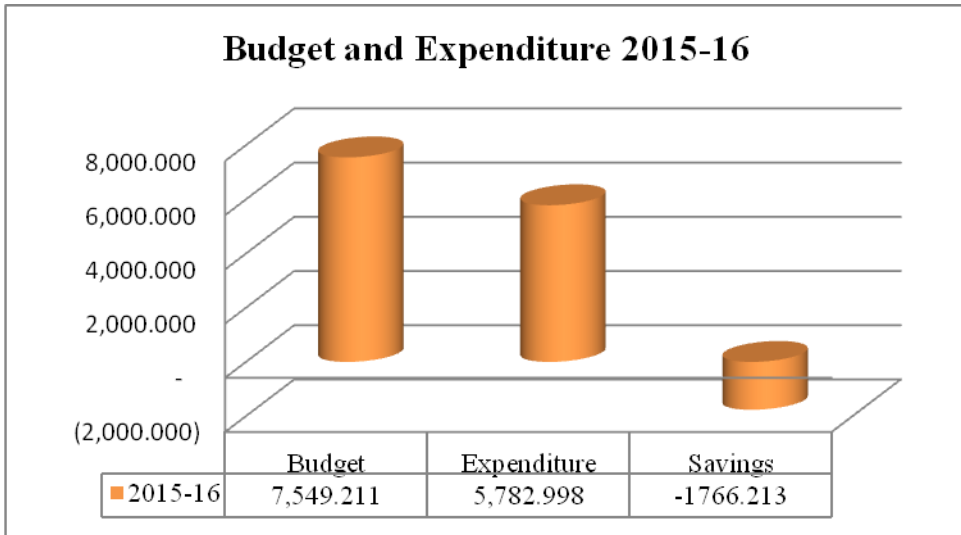
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government Mianwali was Rs.7,549.211 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs.5,782.998 million, showing a saving of Rs.1,766.213 million for the period, which in terms of percentage was 23% of final budget as detailed below:

Rs in million

FY: 2015-16	Budget	Expenditure	(-) Saving	%age of Saving
Salary	4,732.431	4,337.457	394.974	08
Non Salary	1,814.143	635.461	1,178.682	65
Development	1,002.637	810.080	192.557	19
Total	7,549.211	5,782.998	1,766.213	23

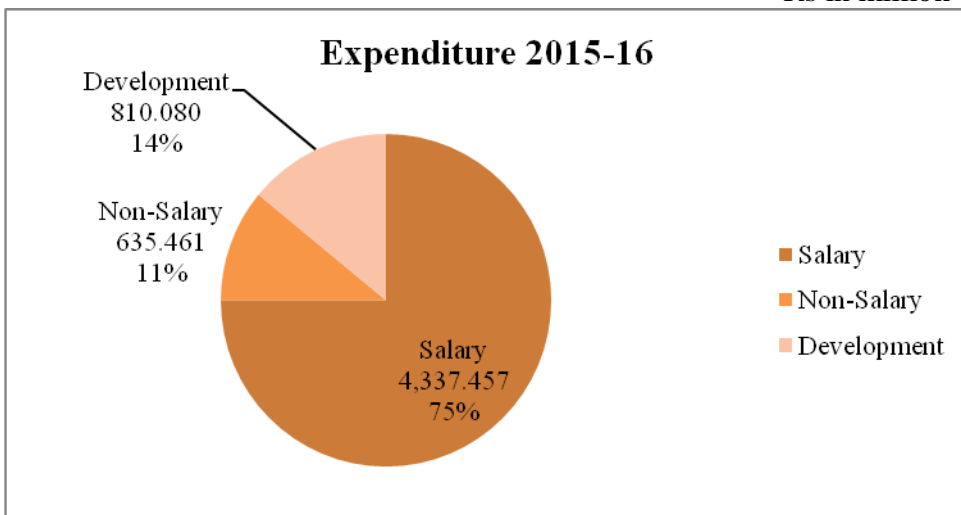
Rs in million



As per Appropriation Accounts 2015-16 of District Mianwali, the original and final budget was Rs.7,549.211 million. No supplementary grant was provided. Against the final budget, District Government, Mianwali incurred total expenditures of Rs.5,782.998 million during 2015-16. Annex-B

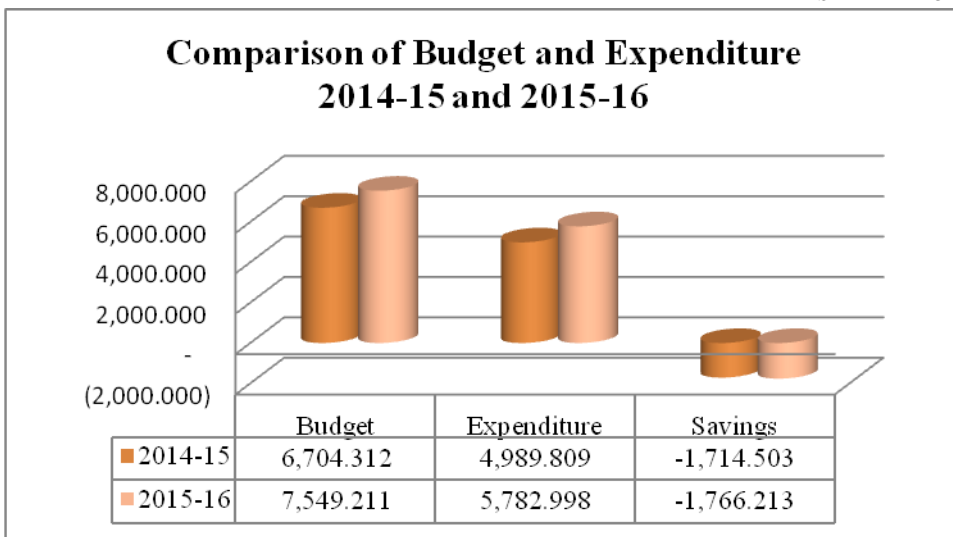
The Salary, Non-salary and Development Expenditure comprised - 75%, 11% and 14% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 13% increase in Budget Allocation and 16% increase in expenditure respectively as compared to previous Financial Year.

Rs in million



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
6	2010-11	20	Not convened
7	2011-12	24	Not convened
8	2012-13	17	Not convened
9	2013-14	16	Not convened
10	2014-15	24	Not convened
11	2015-16	21	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record – Rs.111.696 million

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

Drawing and Disbursing Officers of different formations did not produce record of Rs.111.696 million for audit. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified. Detail is as under:

(Rs in million)

Sr. No.	Name of Formation	Record Pertaining to	PDP No	Amount
1	DO (Health)	Payment to PRSP Drugs on a/c of BHUs, Records related to staff of BHUs/ ZCD/ MCHC and GRD under PRSP and other contingent payment	61, 63	109.696
2	THQ Piplan	Cash Book, Payrolls, Medicine Purchase Vouchers, Receipt Record, Log Books and stock Registers and consumption record.	114	0
3	EDO Health	Record of Drug License Fee	165	02.00
4	DHQ Hospital,	Record of Medical Boards, MLC and Auctions	213	0
5	DO Agriculture (Ext)	Record of the office of Dy. DO Agriculture Esa Khel	87	0
Total				111.696

Audit is of the view that the relevant record of expenditure was not maintained and produced to Audit for verification which may lead to likely misappropriation and misuse of public resources.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

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

[PDP No.61, 63, 114, 165, 213, 87]

1.2.2 Irregularities / Non compliance

1.2.2.1 Irregular Execution in Violation of PPRA Rules - Rs.217.022 million

According to Rule 12(1) Punjab Procurement Rules, 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of 2 million rupees on the website of the authority in the manner and format specified by regulation but if deemed in public interest, the procurement in at least one national daily newspaper.

District Officers (Roads and Buildings) Mianwali executed development schemes and made purchases costing Rs.217.022 million without advertisement on PPRA,s website during 2015-16 as detailed below;

(Rs in million)

Sr. No.	Name of Formation	PDP No.	Description	Amount
1	DO Roads	35	Execution of Development Scheme	214.250
2	DO Buildings	155	Purchase of Fans	2.772
Total				217.022

Audit is of the view that advertisement on PPRA website was not given to avoid fair competition.

This resulted in irregular expenditure of Rs.217.022 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility of against the person(s) at fault under intimation to Audit.

[PDP No.35, 154]

1.2.2.2 Unauthorized Retention of Funds and Transfer of Bank Profit - Rs.76.916 million

According to clause (D) of the Agreement between District Government Mianwali and PRSP, the PRSP shall not charge fee in any form for the performance of the management of the functions to which this Agreement relates. It shall, however, have a right to the actual cost incurred on the performance of management functions within the allocation due to it in terms of clause A(3) of the Agreement.

Audit of District Officer (Health), Mianwali revealed that the management of the PRSP did not refund the surplus/savings of Rs.76.916 million during 2015-16 without any justification. Further scrutiny revealed that PRSP transferred the bank profit of Rs.11.811 million (earned against funds of District Government Mianwali) to their project Support Unit.

Audit is of the view that due to negligence surplus/savings funds were not refunded to Local Fund.

This resulted in un-authorized retention of local funds of Rs.76.916 million and transfer of bank profit to Project Support Unit by PRSP.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends adjustment/refund of the surplus funds along with mark up under intimation to audit.

[PDP No.74 & 75]

1.2.2.3 Unauthorized Drawl of Funds - Rs.47.328 million

As per Government of Punjab Finance Department letter No FD (FR) 11-5/82 dated 30th September 2009, The head of an office may delegate, to any of his subordinate officer, the immediate responsibility of supervision of contingent accounts, including the duty of signing contingent bills, registers and checking and canceling the vouchers. In terms of rule 8.26 of Punjab Financial Rules (PFR) Vol-I read with NOTE-I under rule 4.7 (g) of Subsidiary Treasury Rules (STR), the delegation of such powers of Drawing & Disbursing Officer (DDO) will not, however, relieve the head of office of the responsibility of seeing that the grants placed at his disposal are disbursed in proper manner and under due authority.

DCO Mianwali delegated his DDO powers to DO(C) who was not at the sanctioned strength of his office. Further, it was also noticed that DO(C) sanctioned expenditure of Rs.47.328 million without any authority.

Annex-C

Audit is of the view that due to weak administrative and financial discipline sanctioning powers were delegated to junior officer to avoid responsibility. Audit further views that pre audit checks were not applied effectively by DAO.

This resulted in un-authorized expenditure of Rs.47.328 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

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

[PDP No.13]

1.2.2.4 Irregular Expenditure on Development Projects - Rs.9.259 million

According to the instructions issued by Govt. of Punjab Finance Department, 2nd Administrative Approval should be obtained from the commissioner instead of DCO.

Scrutiny of record of DO (Buildings) Mianwali revealed that 2nd Revised Administrative Approvals on account of following schemes were required to be accorded by Commissioner. But on the contrary 2nd Revised Administrative Approvals were accorded by the DCO himself in violation of the instructions above.

(Rs in million)

2nd Revised	Sr. No	Name of Scheme	Revised Admin approval	2nd Revised AA (Rs)
DCO No.1054-04/DOP/MWI dated 30.08.16	1	Re-construction of Dangerous 03 C/R, B/W, and Gate Pillar at GBPS Jewan Shah Tehsil Mianwali	1.821	2.027
	2	Re-construction of Dangerous 03 C/R, B/W, and Gate Pillar at GBHS Chidro Tehsil Mianwali	4.335	4.869
	3	Re-construction of Dangerous 02 C/R, B/W, and Gate Pillar at GGPS Kactha Bangi Khel Tehsil Mianwali	1.857	2.363
Total			8.013	9.259

Audit is of the view that 2nd Revised Admin Approval was accorded by the DCO willfully to avoid Approval of the next higher authority i.e. Commissioner.

This resulted in un-authorized expenditure of Rs.9.259 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No.158]

1.2.2.5 Unauthorized Payment without DTL Reports – Rs.6.840 million

According to Health Department’s policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, no drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report. Further, according to bidding documents issued by Secretary (Health) Punjab, Lahore for the financial year 2015-16, departments were directed to collect sample from their own centers and send for DTL.

SMOs of the following Hospitals did not collect samples and send it to DTL for examination. Detail is as under:

(Rs in million)

Sr. No	Formation	PDP No.	Head of Account	Amount
1	RHC, Daudkhe	37	Purchase of drug and medicines	1.937
2	RHC Trag	56	Purchase of drug and medicines	2.750
3	RHC Hafizwala	120	Purchase of drug and medicines	0.141
4	RHC Mochh	134	Purchase of drug and medicines	0.235
5	THQ Isa Khel	232	Purchase of drug and medicines	0.481
6	RHC Chakrala	248	Purchase of drug and medicines	0.675
7	RHC Wan Bachran	253	Purchase of drug and medicines	0.437
8	RHC Kundian	222	Purchase of drug and medicines	0.184
Total				6.840

Audit is of the view that payment on account of purchase of medicine was made before positive report from DTL willfully to extend undue favor to suppliers.

This resulted in un-authorized payment of Rs.6.840 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No.37,56, 120, 134, 232, 248, 253, 222]

1.2.2.6 Irregular Expenditure on Purchases in Violation of PPRA Rules –Rs.6.282 million

According to the Chapter 3, rule 12 of PPRA rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

Subject to rule 13, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

The procuring agency may decide the response time for receipt of bids or proposals (including proposals for prequalification) from the date of publication of an advertisement or notice keeping in view the complexity of the procurement, availability and urgency but, in no circumstances, the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

Following Drawing and Disbursing Officers made purchases against different heads during 2015-16 without advertisement on PPRA website as well as in 2 daily news papers in violation of the rules above. Detail is as under;

Sr. No.	Name of Formation	Description	Amount (Rs)
1	THQ Hospital, Piplan	Machinery and equipment	1,649,047
		X-ray films	872,131
		Cost of Others	916,771
		Others	1,092,691
2	DHQ Hospital,	X-ray films	1,751,000
Total			6,281,640

Audit is of the view that purchases were made in violation of PPRA rules due to weak financial control.

This resulted in irregular expenditure Rs.6.282 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the person(s) at fault under intimation to the audit.

[PDP.No.112 & 193]

1.2.2.7 Unauthorized Expenditure Beyond Competency – Rs.4.915 million

According to Delegation of Financial Rules 2006, amended up to 2013, MS of DHQ Hospital is entitled to make an expenditure on repair up to Rs.25,000 only. Further, according to Finance Department's Notification No. FD (FR) 11-2/89; dated 1st November, 2001, SMO Rural Health Center is competent to sanction expenditure for purchase of pharmaceuticals (rate contract) up to Rs.50,000.

Drawing and disbursing officers of the following formations accorded sanction of Rs.4.915 million beyond their competencies against different heads of accounts.

Sr. No.	Name of formation	PDP No.	Object Code	Description	Amount (Rs)
1	DHQ Hospital	197	A13101	R & M of Machinery and Equipment	3.578
2	DO (Social Welfare)	240	A03970	Cost of Other Store	0.180
3	RHC, Hafizwala	122	A03927	Purchase of drugs and medicines	0.698
4	RHC, Tabbisar	129	A03927	Purchase of drugs and medicines	0.459
Total					4.915

Audit is of the view that expenditure beyond competency was made willfully to avoid the sanction of next higher authority.

This resulted in un-authorized expenditure of Rs.4.915 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No.122, 129, 197, 240]

1.2.2.8 Unauthorized Lease of Agriculture Land - Rs.4.0 million

According to rule 4(2) of PLG (Property) Rules 2003, the manager shall be responsible to the Local Government for any loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

DO Agriculture (Ext), Mianwali transferred farm land measuring 8 kanals to Pakistan Air Force (PAF) for construction of Link Road. After lapse of 4 years, PAF leased out the subject land for a period of 99 years without the consent of Agriculture department in violation of the ownership rules.

Audit is of the view that PAF authorities leased out the state land willfully to extend favor to lessee.

This resulted in loss to public exchequer of Rs.4.0 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses upon the recovery of Demonstration Farm Land to make good of public loss.

[PDP No.83]

1.2.2.9 Unauthorized Expenditure on Residential Buildings – Rs.3.514 million

As per Punjab delegation of Financial Powers, 2006 DO Buildings is empower to sanction ordinary and special repairs to Residential Buildings upto Rs.30,000 in case of each building during a year.

DO (Buildings) Mianwali incurred an expenditure of Rs.3.514 million on repair work of DCO complex and DCO residence during 2015-16 on account of “Maintenance & Repair of Government Buildings”. The expenditure was incurred beyond the delegated financial powers and without advertising on PPRA Website. **Annex-D**

Audit is of the view that major portion of repair grant was utilized on one building whereas other buildings of District Government remained unattended due to weak financial control.

This resulted in un-authorized expenditure on repair of residential buildings beyond delegated financial powers.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility for incurring expenditure beyond competency against the person(s) at fault under intimation to Audit.

1.2.2.10 Unjustified Expenditure on Purchase of New Vehicle - Rs.3.47 million

According to the provision under serial No.3 of the Punjab Delegation of Financial Powers Rule, 2013 Sanction strength of vehicles as approved by the Finance Department should be maintained in the department and no purchase of new vehicle should be made unless the strength of vehicles in the department has been sanctioned by the Finance Department of the purchase / replacement is required for keeping up the sanctioned and the vehicle to be replaced has been condemned by the competent authority,.

DCO Mianwali incurred an expenditure of Rs.3.47 million on purchase of new vehicle during 2015-16. Sanctioned strength of vehicle approved by the Finance Department was not found on record nor was any documentary evidence regarding condemnation of existing vehicles in use was made available to Audit. It is further observed that two vehicles were already in the use of DCO.

Audit is of the view that due to weak financial control wasteful expenditure was incurred.

This resulted in unjustified and wasteful expenditure of Rs.3.47 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of wasteful expenditure against the person(s) at fault under intimation to Audit.

[PDP No.14]

1.2.2.11 Irregular Advance Drawl on Account of Purchase of Medical Equipments – Rs.3.219 million

According to Rule 2.10 (b) (5) and 17.19 of PFR VoI-I, it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time. It is also not permissible to draw advances from the treasury to prevent the lapse of appropriations.

EDO (Health) Mianwali drew an amount of Rs.3.219 million in advance from treasury for purchase of different items of machinery and

equipment during 2015-16 with conditional approval from the Finance Department that all machinery and equipment would be delivered before 30th June 2016. But no equipment was received till the date of audit i.e. November, 2016. Further, exchange rate was also not mentioned at the time of award of contract.

Document No	G/L Acc	G/L Acc Description	Posting Date	Amount (Rs)
5100334283	A09601	Purchase of Plant and Machinery	30.06.2016	1,094,000
5100262384	A09601	Purchase of Plant and Machinery	30.06.2016	1,124,550
5100171528	A09601	Purchase of Plant and Machinery	30.06.2016	1,000,790
Total				3,219,340

Audit is of the view that in the absence of delivery of plant and machinery after lapse of considerable time, misappropriation of funds cannot be ruled out.

This resulted in unauthorized payment of Rs.3.219 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility for advance drawl of the amount from treasury and non-delivery of the medical equipments.

[PDP No.163]

1.2.2.12 Irregular Purchase of Medicines–Rs.2.228 million

According to Government of the Punjab, Finance Department's letter No FD/FR/11-2/89 dated 01-11-2001, 75% of the total budget of medicines should be utilized on Bulk Purchase of medicines on rate contract awarded by the District Government.

DDOs of following hospitals incurred an expenditure of Rs.2.228 million for the purchase of LP medicines out of Bulk Purchase Budget during the financial year 2015-16 in violation of the instructions above.

Sr. No.	Name of formation	PDP No.	Total expenditure (Rs)	Expenditure on purchase of LP medicine (Rs)	15% LP should be (Rs)	Excess purchase of LP medicine (Rs)
1	THQ Hospital Kala Bagh	182	4,388,350	2,202,734	658,253	1,544,482
2	SMO RHC Trug	53	2,800,000	1,103,772	420,000	683,772
Total						2,228,254

Audit is of the view that due to weak administrative control LP medicines were purchased out of Bulk Purchase Budget.

This resulted in un-authorized purchase of LP medicine of Rs.2.228 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No.181]

1.2.2.13 Irregular Expenditure on account of LP Medicine – Rs.1.266 million

As per section 126 of PLGO 2001, in case of any loss of property of Local Govt. the responsibility of such loss shall be fixed and the amount of loss be recovered from the concerned and Rule 15.1 of PFR Vol-I lays down that 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.

MS THQ Hospital, Piplan incurred expenditure of Rs.1.265 million on account of purchase of LP medicine during 2015-16. The expenditure is held irregular due to following reasons:

- a. Purchases were made without making the advertisement on the PPRA web site.
- b. Discounted bills were not produced
- c. LP medicine register was not maintained.
- d. Prescriptions of the doctors were not produced to audit.
- e. Issuance of the medicine was also not shown to audit.

Audit is of the view that codal formalities were not fulfilled to avoid transparency.

This resulted in irregular expenditure of Rs.1.265 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of irregular expenditure against the person(s) at fault.

[PDP-108]

1.2.2.14 Unauthorized Cash Payment - Rs.1.193 million

According to rule 4.49 of Punjab Sub Treasury Rule, payment of Rs.100,000 and above to contractors and suppliers shall not be made in cash by the DDO.

DO Agriculture (Ext) Mianwali paid amount of Rs.1.193 million in cash on account of POL/TA for the Financial Year 2015-16 in violation of the above rules. Detail is as under.

F.Y	Description	Cost Centre	Amount (Rs)
2015-16	POL (DO) Office	MI-6267	180,247
2015-16	TA (DO) Office	MI-6267	398,745
2014-15	POL Dy. DO Agr. Mianwali	MI-6268	190,204
2013-14	-do-	MI-6268	297,788
2012-13	-do-	MI-6268	126,482
Total			1,193,466

Audit is of the view that huge amount on account of POL was made in cash due to weak financial management and loose internal controls.

This resulted in un-authorized cash payment to vendors.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends inquiry to probe the genuineness of expenditure besides fixing of responsibility against the person(s) at fault under intimation to audit.

[PDP-84]

1.2.2.15 Irregular Expenditure by Splitting up – Rs.1.183 million

According to delegation of Financial Power (amended up to march 2010) Rule 2(2)(b) Sanctioning expenditure on local purchase of items as under:

- i. Local purchase of stationery including Toners, Ribbons, and Computer related Stationery.
- ii. Administrative Department upto Rs.0.500 million during the financial year.

Further, according to Rule 12 (59) of PPRA, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by the Authority, but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

DCO, Mianwali incurred an expenditure of Rs.1.183 million for the purchase of stationery without adopting purchase procedure in violation of the rules above. Moreover, following irregularities were also noticed: **Annex-E**

- a. Every claim was retained below the limits of quotation and tender to avoid the purchase process.
- b. Payments were made in cash instead of cross cheque in violation of the rule 4.49 STR Punjab deliberately.
- c. Annual demand of the department based on the actual requirement of the office was not maintained.

Audit holds that the subject expenditure was incurred without fulfilling codal formalities.

This resulted in an irregular expenditure of Rs.1.183 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of the expenditure under intimation to Audit.

[PDP No.5]

1.2.2.16 Irregular Appointment of Charge Nurses in Violation of the Merit

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

Audit of EDO Health Mianwali for the period 2015-16 revealed that 21-Nurses out of total 41 candidates were appointed in violation of the recruitment policy and criteria of the Govt. of the Punjab Health Department. The merit list of the candidates was submitted to the Secretary P&SH Govt. of the Punjab primary for issuance of appointment

order. Appointing authority did not follow the merit list /minutes of meeting.

Audit is of the view that merit list was not followed.

This resulted in irregular appointment of nurses.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends inquiry of the matter under intimation to Audit.

[PDP No.170]

1.2.3 Internal Control Weaknesses

1.2.3.1 Loss to the Government –Rs.64.000 million

According to clause (D) of agreement between District Government Mianwali and PRSP, the PRSP shall not charge fee in any form for the performance of the management of the functions to which this Agreement relates. It shall, however, have a right to the actual cost incurred on the performance of management functions within the allocation due to it in terms of clause A3 of the Agreement. According to section 126 of PLGO 2001, in case of any loss of property of Local Govt. the responsibility of such loss shall be fixed and the amount of loss be recovered from the concerned.

District Officer (Health) transferred funds on account of repair and maintenance to PRSP since 2005 for 40 BHUs centers along with residence, 6 MCHCs centers, 13 ZCDs centers and 5 GRDs/ centers. Residential buildings were found in dilapidated condition upon physical verification of the centers.

Audit is of the view that non-maintenance caused irreparable loss to the physical structures of public buildings.

This resulted in loss to public property worth Rs.64.00 million (approximately).

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No 70]

1.2.3.2 Irregular Expenditure on Water Courses - Rs.30.866 million

According to Rule 44(1) of the PDG and TMA (Budget) Rules, 2003, expenditure can be incurred only on development projects for which administrative approval and technical sanction (for works) has been accorded and the development project has been included in the budget and has been approved by the council.

DO (OFWM) Mianwali executed various schemes of Water Courses amounting to Rs.30.866 million wherein TS Estimates were approved for material cost only and labor cost of Rs.9.252 million was not included. **Annex-F**

Audit is of the view that irregular expenditure was incurred on execution of schemes due to weak financial control.

This resulted in irregular expenditure of Rs.30,866 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of the expenditure under intimation to Audit.

[PDP No 21]

1.2.3.3 Excess Payment to PRSP on Account of Pay & Allowances – Rs.18.240 million

According to clause (D) of agreement between District Government Mianwali and PRSP, the PRSP shall not charge fee in any form for the performance of the management of the functions to which this Agreement relates. It shall, however, have a right to the actual cost incurred on the performance of management functions within the allocation due to it in terms of clause A3 of the Agreement.

District Officer (Health) Mianwali transferred an amount of Rs.18.240 million to PRSP on account of pay and allowances of 40 computer operators and 40 LHVs that remained vacant during the financial year 2014-15 .No adjustment was made during financial year 2015-16. Detail is as under:

(Rs in million)

Sr.#	Designation	Posts	Pay and Allowances	Amount
1	Computer operator	40	0.020	9.600
2	LHVs	40	0.018	8.640
			Total	18.240

Audit is of the view that due to weak internal control adjustment of expenditure was not made.

This resulted in over-payment on account of pay & allowances of Rs.18.240 million.

The matter was reported to DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends inquiry against the person(s) at fault besides making adjustment of the amount at the earliest to make good the loss to Government.

[PDP No 66]

1.2.3.4 Recovery due to Irregular Drawl of HRA, CA and HSRA – Rs.12.301 million

As per Government of the Punjab Finance Department clarification issued vide No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 the officers who are availing government vehicles including bikes (sanctioned/Pool) are not entitled the facility of Conveyance Allowance w.e.f. 01.3.2014. As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. Moreover, Conveyance Allowance is also not admissible during earned leave. As per clarification of Government of the Punjab Health Department vide letter No S.O. (A.III-MCW) 9-17/84 12-01-1987, Dress/ Uniform Allowance and Mess Allowance is not admissible during leave.

Drawing and Disbursing Officers of different formations made payment of Rs.12.301 million on account of House Rent, Conveyance Allowance, HSRA, Dress/ Uniform Allowance and Mess Allowance to employees of various formations. **Annex-G**

Audit is of the view that due to negligence on the part of the management and DAO inadmissible allowances were authorized.

This resulted in overpayment of Rs.4.758 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of the subject amount under intimation to Audit.

[PDP No 26, 38,40, 57, 125, 184, 158, 198, 206, 207, 260, 60, 85, 104, 183, 71, 64]

1.2.3.5 Release of Budget on account of Non Functional Health Centers to PRSP - Rs.9.865 million

According to clause (D) of agreement between District Government Mianwali and PRSP, the PRSP shall not charge fee in any form for the performance of the management of the functions to which this

Agreement relates. It shall, however, have a right to the actual cost incurred on the performance of management functions within the allocation due to it in terms of clause A(3) of the Agreement.

According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

District Officer (Health), Mianwali transferred budget of thirteen (13) Zila Council Dispensaries (ZCD) to PRSP. Scrutiny of the record revealed that PRSP deposited income of only ten (10) ZCDs in Government treasury. This indicated that either only 10 dispensaries were functional during 2014-15 & 2015-16 or receipts of three (3) dispensaries were not deposited.

F.Y	Total Amount Transferred for 13 Dispensaries (Rs)	Total Amount of 3 non-functional Dispensaries (Rs)
2014-15	25,246,595	5,826,137
2015-16	17,504,472	4,039,494
Total	42,751,067	9,865,631

Audit is of the view that due to weak financial control excess amount was released to PRSP.

This resulted in un-justified transfer of Rs.9.865 million to PRSP.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends inquiry against the person(s) at fault under intimation to the audit.

[PDP No 65]

1.2.3.6 Non-Deduction of Price Variation on Account of Diesel & Bitumen – Rs.5.503 Million

Where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned according to clause 55(I) of contract agreement. Further, the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls as per clause 55 (3) of contract agreement.

DO (Roads) and DO (Buildings), made payments without considering the downward variation in prices of Diesel / Bitumen at the time of payment to contractor with the fact that more than 5% decrease in the price of the Diesel and Bitumen was recorded during the subject period. **Annex-H**

Audit is of the view that downward variation in Diesel/Bitumen prices were not adjusted to extend undue favor to the contractors.

This resulted in overpayment of Rs.5.503 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery from the contractors under intimation to Audit.

[PDP No 27-30, 144, 147]

1.2.3.7 Non-obtaining of Performance Guarantee – Rs.3.352 million

As per terms and conditions of Rate Contract, the successful bidder shall furnish the Performance Guarantee equivalent to 5% of the total amount of purchase from the scheduled banks.

Following Drawing and Disbursing Officer did not obtain Performance Guarantee @ 5% from suppliers on purchase of Medicines during 2015-16 as detailed below.

(Rs in millions)

Sr. No.	Name of Formation	Cost of Medicine	5% Performance security (Rs)
1	EDO Health	65.941	3.297
2	RHC Kammar Mashani	1.097	0.055
Total		67.038	3.352

Audit is of the view that Performance Guarantees were not obtained to extend undue favor to supplier.

This resulted in irregular purchase of MSD medicines and non-deposit of receipt to Local Fund.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the person(s) at fault.

[PDP No 100 & 161]

1.2.3.8 Unjustified Payment on Account of Repair of Machinery & Equipment- Rs.2.0 million

The head of offices is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided according to Rule 4(3)(v) of PDG and TMA Budget Rules, 2003.

DO Health, Mianwali transferred Rs.2.0 million to PRSP on account of “Repair of Machinery & Equipment” during financial year 2014-2016. Scrutiny of the record revealed that no Machinery and Equipment was installed in BHUs.

Audit is of the view that amount was transferred without any reason.

This resulted in un-justified transfer of Rs.2.0 million to PRSP.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends refund of the subject amount besides fixing of responsibility against the person(s) at fault.

[PDP No. 68]

1.2.3.9 Non-Deduction of Liquidated Damages –Rs.1.898 million

According to Clause 39 read with Clause 37 of Contract Agreement in case a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the contract amount. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

DO (Buildings) Mianwali allotted ten (10) schemes valuing Rs.1.898 million to different contractors. The subject schemes were not completed within stipulated period nor were time extensions sought within time. **Annex-I**

Audit is of the view that undue favor was extended to contractor by not imposing liquidated damages @ 10%.

This resulted in loss to Local Fund of Rs.1.898 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility against the person(s) at fault.

[PDP No. 141]

1.2.3.10 Purchase of Medicines Having less Shelf life –Rs.1.6 million

As per bidding documents special conditions of the contract and Technical Specification Condition-D issued by Secretary Health, Punjab, Lahore, Shelf life for local medicine should not be less than 85%-80%. Shelf life can be accepted by deducting the amount as per percentage. In no case medicine having shelf life less than 80 percent can be accepted.

MS DHQ Hospital Mianwali procured medicine“ Cefexime 200MG Cap Batch # C6B20” manufactured by Astellas Pharama (pvt) Ltd” having shelf life 73% in violation of the above instructions.

Audit holds that medicines having less shelf life were purchased to extend undue favor to vendor/supplier.

This resulted in irregular purchase of medicine Rs.1.6 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the person(s) at fault.

[PDP No. 210]

1.2.3.11 Loss to Government on Account of L.P Medicine -Rs1.044 million

According to Rule 32(a) of PLG (Accounts) Rule 2001, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure from his own pocket.

As per letter No.AAC/HD/1-42/94 (P) dated 14-4-1998 of Health Deptt. Para No.09, the Discount rate for Drugs from national firms is 8-12 % & for imported items 5- 8%. This rate is for standard supply.

MS DHQ Hospital, Mianwali purchased cannulas on account of LP medicines at higher rates. Detail is as under.

Name of Item	Rate Charged at DHQ	MSD rate contract by Secretary Health Punjab Lahore	Difference (Rs)	Total item purchased during the year through L.P Budget (Rs)	Excess Paid (Rs)
Cannula	90	27.5	62.5	16,700	1,043,750

Audit is of the view that it was the primary responsibility of Pharmacist and Store Keeper to verify the MRP before making payment.

This resulted in un-economical purchase of Rs.1.044 million.

The matter was reported to the DCO /PAO in November, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of the excess amount paid to suppliers besides disciplinary action against the person (s) at fault.

[PDP No. 203]

ANNEXES

PART-I
Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2016-17

(Rs in million)

Sr. No.	PDP No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
1	1	DCO	Non-reimbursement of Expenditure	Irregularity	4.120
2	2		Doubtful payment	Irregularity	3.500
3	3		Loss to government due to non-deduction of Income Tax @ 10%	Recovery	0.067
4	4		Less deduction of Income Tax	Recovery	0.022
5	6		Doubtful repair of furniture	Irregularity	0.499
6	7		Irregular expenditure on Tentage	Irregularity	0.611
7	8		Irregular payment of financial assistance to the families of employees of provincial government	Irregularity	12.100
8	9		Irregular Expenditure on printing material	Irregularity	0.297
9	10		Un-Authorized Payment of Adhoc Allowances	Internal Control Weakness	0.007
10	11		Mis-use of government property	Irregularity	5.000
11	12		Blockage of Govt. money	Irregularity	9.974
12	15		DO (OFWM)	Overpayment for bricks	Internal Control Weakness
13	16	Overpayment for cement		Internal Control Weakness	0.370
14	17	Overpayment for sand		Internal Control Weakness	0.069
15	18	Irregular Drawal of TA / DA		Irregularity	0.170
16	19	Irregular Drawal of TA / DA		Irregularity	0.230
17	20	Irregular Drawal of TA / DA		Irregularity	0.168
18	22	Non Recovery of Unspent Balance		Recovery	0.383
19	23	Loss to the Govt. due to increase of material rates		Internal Control Weakness	0.055
20	24	Un-authorized expenditure on of installation of Nakkahs -		Irregularity	0.350
21	25	DO Roads	Loss to Government due to non-auction of unserviceable vehicles	Irregularity	1.000
22	31		Non collection of contractors Enlistment & renewal fee-	Recovery	1.100
23	32		Non-recovery of lease rent of petrol pumps	Recovery	0.500
24	33		Non Collection of Professional Tax from Contractor	Recovery	.189
25	34		Doubtful expenditure on repair of vehicle	Irregularity	1.132
26	39	RHC Daud Khel	Overpayment on Account of Rural Compensatory Allowance -	Recovery	0.108
27	41		Overpayment of GST	Recovery	0.030
28	42		Unauthorized/ Illegal purchase of LP medicine	Irregularity	0.188
29	43		Embezzlement	Internal Control Weakness	0.116
30	44		Non Recovery of monthly Rent from GGPS	Recovery	0.395

Sr. No.	PDP No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
31	45		Non verification of receipts from Government treasury	Internal Control Weakness	0.136
32	46		Embezzlement of Laboratory fees	Internal Control Weakness	0.033
33	47	RHC Trug	Overpayment of GST	Recovery	0.018
34	48		Doubtful drawl of bills	Irregularity	0.148
35	49		Embezzlement/misappropriation	Irregularity	0.086
36	50		Non Verification of GST.	Internal Control Weakness	0.093
37	51		Unauthorized payment of GST	Internal Control Weakness	0.055
38	52		Non verification of receipts from Government treasury	Internal Control Weakness	0.086
39	53		Un authorized purchase of LP Medicine	Internal Control Weakness	0.684
40	54		Un-authorized drawl of payment on account of purchase of medicine having failed DTL	Internal Control Weakness	0.079
41	55		Loss to Govt. due to purchase on high rate	Internal Control Weakness	0.111
42	58		Overpayment on Account of Rural Compensatory Allowance -	Recovery	0.070
43	59	DO (Health)	Unauthorized transfer of medicine	Internal Control Weakness	0.316
44	62		Unauthorized expenditure	Irregularity	0.000
45	67		Non deposit of recovery of pay and allowances	Recovery	0.316
46	69		Non deposit of government receipts	Recovery	0.101
47	72		Loss due to non-auction of unserviceable vehicles	Internal Control Weakness	0.500
48	73		Excess Expenditure	Internal Control Weakness	4.169
49	76	DO Sports	Doubtful payment	Irregularity	1.298
50	77		Doubtful expenditure	Irregularity	0.331
51	78		Unauthorized expenditure on hire charges of tentage and sports material	Irregularity	0.109
52	79		Unauthorized transferred of the funds	Internal Control Weakness	0.100
53	80	DO Agriculture	Loss to Government due to non-transfer of Agricultural Land	Internal Control Weakness	3.250
54	81		Unjustified auction of Trees	Internal Control Weakness	6.065
55	82		Unauthorized deposit of Auction Money	Internal Control Weakness	6.065
56	86		Non-surrendering of Savings	Irregularity	0.275
57	88	DO Live Stock	Non reconciliation of receipt	Internal Control Weakness	3.471
58	89		Unjustified expenditure on medicines due to lack of inspection	Internal Control Weakness	6.000
59	90		Loss to the government	Irregularity	0.295
60	91		Non utilization of Development fund	Irregularity	0.779
61	92		Irregular repair of Government Vehicle	Irregularity	0.103
62	93	RHC Kammar Mushani	Non-utilization of government Assets	Irregularity	1.000
63	94		Loss to the government property	Irregularity	1.500
64	95		Loss to the government	Irregularity	1.948
65	96		Govt. receipts not verified	Irregularity	0.185
66	97		Non imposition of Liquidated damages	Recovery	0.008

Sr. No.	PDP No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
67	98		Unjustified expenditure on transportation of goods	Irregularity	0.020
68	99		Unauthorized retention of government	Irregularity	0.075
69	101		Non surrendering of savings in the budget	Irregularity	1.213
70	102		Excess expenditure	Irregularity	1.096
71	103	THQ Hospital Piplan	Misappropriation of stores and stock	Irregularity	0.351
72	105		Unauthorized payment of GST	Irregularity	0.127
73	106		Unauthorized purchase of patient sponge	Irregularity	0.123
74	107		Unauthorized expenditure	Irregularity	0.140
75	109		Doubtful consumption of stores & stock	Irregularity	1.784
76	110		Wasteful expenditure	Irregularity	0.711
77	111		Overpayment	Recovery	0.025
78	113		Non utilization of the medicine budget	Irregularity	2.557
79	115		Unauthorized expenditure	Irregularity	.176
80	116		Unauthorized occupant of government residence involving loss	Irregularity	0.180
81	117	RHC Hafiz Abad	Un-authorized purchase of Sub-standard medicine	Irregularity	0.023
82	118		Loss to the Govt. due to non-deduction of LD charges	Recovery	0.049
83	119		Non-obtaining of Performance Guarantee	Internal Control Weakness	0.054
84	121		Purchase of LP medicine without discount resulting loss	Internal Control Weakness	0.047
85	123		Non verification of Receipt Deposits	Internal Control Weakness	0.170
86	124		Non Deposit of Govt. Receipt	Recovery	0.020
87	126	RHC Tabbi Sar	Non-obtaining of Performance Guarantee	Internal Control Weakness	0.063
88	127		Irregular payment of pay and allowances	Irregularity	0.421
89	128		Loss to the Govt. due to non-obtaining of GST invoices from suppliers	Internal Control Weakness	0.104
90	130		Non disbursement of supplier payment	Internal Control Weakness	0.157
91	131	SMO RHC Mochh	Doubtful expenditure on account of repair of X-ray Machines	Irregularity	0.100
92	132		Un-economical purchase of X-ray items	Irregularity	0.152
93	133		Un-authorized use of medicine without DTL Reports	Irregularity	0.086
94	135		Irregular expenditure on account of medicine due to non-maintenance of expense book of indoor and emergency wards	Irregularity	1.267
95	136		Un-economical purchase of cost of other items	Irregularity	.090
96	137		Purchase of LP medicine without discount resulting loss	Internal Control Weakness	0.055
97	138		Doubtful purchase of LP Medicine due to non accountal of medicine into LP stock Register	Internal Control Weakness	0.050
98	139		Purchase of LP Medicine in excess of admissible limit	Internal Control Weakness	0.129
99	140		Loss to the Govt. due to non-obtaining of GST invoices from suppliers	Internal Control Weakness	0.092
100	142		DO Buildings	Irregular expenditure on account of transfer of funds for electrification to	Internal Control Weakness

Sr. No.	PDP No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
			FESCO		
101	143		Irregular payment over and above TS estimate	Internal Control Weakness	0.169
102	145		Loss to the Govt. due to less deduction of Income Tax	Recovery	0.085
103	148		Overpayment due to allowing excessive rate for RCC work	Recovery	0.569
104	149		Overpayment	Recovery	0.134
105	150		Overpayment to contractor on account of brick work	Recovery	1.406
106	151		Irregular release of premature securities	Internal Control Weakness	1.329
107	153		Overpayment to the contractor due to non-deduction of shrinkage	Recovery	0.128
108	154		Irregular purchase of store items	Internal Control Weakness	0.445
109	156		Non Recovery of Professional Tax	Recovery	0.430
110	157		Un-authorized payment of additional income tax to FBR	Internal Control Weakness	0.668
111	159		Over-payment	Recovery	0.024
112	160	Secretary RTA	Non-maintenance/Non Production of auditable record	Irregularity	-
113	162		Unauthorized expenditure	Irregularity	-
114	164		Irregular purchase on account of purchase of machinery and equipment	Internal Control Weakness	3.818
115	166		Non recording of receipt on account of Drug License Fee	Internal Control Weakness	0.712
116	167	EDO (Health)	Irregular expenditure	Irregularity	0.168
117	168		Loss due to Less/Non deduction of Income Tax	Recovery	0.022
118	169		Non for feature of 5% security	Recovery	0.203
119	171		Loss to the Govt. due to Un-authorized absent from duty	Internal Control Weakness	-
120	172		Non disbursement of supplier payment	Internal Control Weakness	0.259
121	173		Un-lawful retention	Internal Control Weakness	0.041
122	174		Unauthorized expenditure beyond delegated financial powers –	Internal Control Weakness	0.171
123	175		Loss to the Govt. due to non-deduction of LD charges	Internal Control Weakness	0.063
124	176		Loss to the Govt. due to non-imposition of penalty on defaulter contractors	Recovery	70,234
125	177	THQ Hospital Kala Bagh	Payment on account of Purchase of Medicines without DTL Reports	Internal Control Weakness	0.044
126	178		Unjustified expenditure to avoid open competition by splitting Indents,	Internal Control Weakness	0.788
127	179		Overpayment on account of POL	Recovery	0.020
128	180		Un-justified payment on account of Mobil Oil for Generator	Irregularity	0.016
129	182		Purchase of LP Medicine in excess of admissible limit	Internal Control Weakness	1.544
130	185		Irregular payment of pay and allowances	Irregularity	1.457
131	186		Irregular Drawl of NPA allowance amounting	Recovery	0.064
132	187		Overpayment on account of inadmissible allowances	Recovery	0.009

Sr. No.	PDP No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
133	188		Non-obtaining of Performance Guarantee	Internal Control Weakness	0.091
134	189		Loss to the Govt. due to non-obtaining of GST Invoices	Internal Control Weakness	0.085
135	190		Irregular payment of pay and allowances during absent period	Internal Control Weakness	-
136	191		Irregular Expenditure on POL	Irregularity	9.806
137	192		Overpayment on Account of Rural Compensatory Allowance -	Recovery	0.007
138	194		Un-necessary purchase of Mattress by violating PPRA rules -	Internal Control Weakness	0.990
139	195		Mis-Classified Expenditure on purchase of Lab Items	Internal Control Weakness	0.416
140	196		Less Deduction of Income Tax on repair vouchers	Recovery	0.208
141	199		USE of Medicine without Conducting DTL	Internal Control Weakness	-
142	200		Less Allocation of Budget to life saving medicine	Irregularity	-
143	201		Non forfeiture of Securities of firms failed to supply Medicine in time	Recovery	0.086
144	202	DHQ Hospital	Hospital is operating without anti Rabic Medicine & Dexsamathosne	Internal Control Weakness	-
145	204		Acceptance of Medicine without requirement	Internal Control Weakness	-
146	205		Saving in Non Salary Budget deprived poor public	Irregularity	11.876
147	208		Non Deduction of 10% income tax on doctors Shares	Recovery	0.137
148	209		Non Imposition of Liquidity Damages	Recovery	0.218
149	211		Consumption of medicine against wrong DTL report	Irregularity	0.153
150	212		Acceptance of Medicine without Manufacturing & Expiry Date	Internal Control Weakness	-
151	214		Less deduction of Income Tax on account of printing material	Recovery	0.038
152	215		Irregular expenditure	Irregularity	0.371
153	216		Doubtful / irregular purchase of LP Medicines	Internal Control Weakness	0.268
154	217		Irregular payment of GST to vendors having non-active and suspended STRN	Internal Control Weakness	0.013
155	218		Un-authorized drawl of payment on account of purchase of medicine having failed DTL	Internal Control Weakness	0.033
156	219	RHC Kundian	Loss to government due to non-deposit of Ambulance Charges	Recovery	0.017
157	220		Loss to Govt. due to purchase of L.P Medicines on higher rates than Recovery thereof.	Internal Control Weakness	0.007
158	221		Un-justified issuance of substandard medicines	Internal Control Weakness	0.012
159	223		Irregular purchase of general store items in violation of PPRA Rules	Internal Control Weakness	0.387
160	224	THQ Hospital Isa Khel	Irregular purchase of bedding & clothing items in violation of PPRA Rules	Internal Control Weakness	0.244
161	225		Doubtful consumption of bedding clothing items	Irregularity	0.244

Sr. No.	PDP No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
162	226		Loss to government due to un-necessary purchase of bedding clothing items	Irregularity	0.256
163	227		Doubtful expenditure on account of Repair of Transport	Irregularity	0.058
164	228		Un-lawful award of rate and purchase from un-registered person	Internal Control Weakness	1.014
165	229		Mis-appropriation of government receipt		0.012
166	230		Un-justified drawl of payment of medicine having failed DTL	Internal Control Weakness	0.020
167	231		Loss to government due to non-imposition of penalty	Recovery	0.093
168	233		Un-authorized payments to doctor on account of NPA allowance	Recovery	0.227
169	234		DO (Social Welfare)	Misclassified Expenditure on Advertisement & Publicity	Internal Control Weakness
170	235	Overpayment on account of GST		Recovery	0.135
171	236	Doubtful Draw of bills		Irregularity	0.107
172	237	Overpayment on account of GST		Recovery	0.048
173	238	Less Deduction of Income Tax amounting		Recovery	0.014
174	239	Irregular/Doubtful expenditure on Fair & Exhibition		Irregularity	0.140
175	241	DO (Forest)	1 Overpayment on account of GST	Recovery	0.019
176	242		Less Deduction of Income Tax	Recovery	0.006
177	243		Non Auction of mature Eucalyptus	Irregularity	34.000
178	244		Un-cultivated area of 150 acre loss to government	Irregularity	60.000
179	245		Doubtful payment to Kuli without I.D cards	Irregularity	0.065
180	246	RHC Chakrala	Doubtful / Irregular expenditure	Irregularity	0.016
181	247		Non-verification of deposit of government receipt	Internal Control Weakness	-
182	249		Overpayment on Account of Rular Compensatory Allowance	Recovery	0.038
183	250		Unlawful Purchase of substandard and less Shelf Life Medicine	Internal Control Weakness	0.027
184	251		Un-authorized drawl of payment on account of purchase of medicine having failed DTL	Internal Control Weakness	0.004
185	252	RHC Wan Bhachran	Irregular purchase on excess rates	Irregularity	0.037
186	254		Overpayment on Account of Rural Compensatory Allowance	Recovery	0.023
187	255		Non Deduction of Income Tax on Doctor Share	Recovery	0.012
188	256		Un-authorized payments to doctor on account of NPA allowance	Recovery	0.030
189	257		Illegal Payment to contractor without DTL	Internal Control Weakness	0.128
190	258		Un-authorized drawl of payment on account of purchase of medicine having failed DTL	Internal Control Weakness	0.071
191	259		Illegal Payment to Contractor of Substandard Medicine	Internal Control Weakness	0.011

PART-II

[Para 1.1.3]

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

(Rs in million)

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount
1	DO (Roads)	Un-authorized purchase out of M&R Grant	Irregularity	0.094
2		Irregular creation of pending liabilities	Irregularity	7.612
3		Non deduction of cost of old material	Recovery	0.057
4		Non surrender of saving	Internal Control Weakness	35.215
5		Non Recovery of Lease Rent from the Owner of the Petrol Pump Located on the Road Side	Recovery	0.720
6	DO (Forest)	Irregular and doubtful expenditure on over mature trees	Irregularity	0.193
7	DO (Health)	Performance of PRSP against the Release of Funds to the tune	Internal Control Weakness	119.172
8		Irregular Expenditure Over and Above Budget Allocation	Irregularity	1.421
9	RHC Mochh	Unauthorized payment of GST to the non register suppliers	Irregularity	0.151
10	RHC Tabi Sar	Irregular local purchase of medicines 15%	Irregularity	0.379
11		Non Disbursement of Bank Drafts		0.350
12	RHC Trag	Irregular expenditure on the purchase of store items	Irregularity	0.553
13		Irregular and uneconomical purchase of bedding clothing items	Irregularity	0.293
14		Unauthorized payment of GST without GST invoices	Irregularity	0.224
15		Irregular local purchase of medicines 15%	Irregularity	0.513
16	THQ Hospital Piplan	Loss to Govt. due to Non deposit of GST in to Govt. treasury	Recovery	0.400
17		Irregular Expenditure Over and Above Budget Allocation	Irregularity	0.971
18		Drawl of Salary during Absence Period	Internal Control Weakness	0.708
19	RHC Kundian	Defective purchase of medicine on account of local purchases of medicine	Internal Control Weakness	0.188
20		Unnecessary expenditure on purchase of vaccine	Internal Control Weakness	0.096
21	RHC Wan Bhachran	Defective purchase of medicine on account of local purchases of medicine	Internal Control Weakness	0.384
22	DO (Buildings)	Overpayment on account of distemper		0.243
23	DO (OFWM)	Overpayment for cement	Recovery	0.425
24		Overpayment on account of sand	Recovery	0.143

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount
25	DO Sports	Doubtful purchase of sports material	Internal Control Weakness	0.255
26	DCO	Improper maintenance of Cash Book	Internal Control Weakness	35.642
27		Non-Verification of Domicile Fee	Internal Control Weakness	1.368
28		Irregular expenditure	Irregularity	0.340
29		Unlawful payment of GST recovery thereof	Internal Control Weakness	0.220
30		Doubtful expenditure on account of repair of transport	Internal Control Weakness	1.058
31		Non-recovery from Pakistan Rangers		0.140
32	DHQ Hospital	Less deposit of MLC fee	Internal Control Weakness	0.023
33		Overpayment of account of purchase of Bedding & Clothing items at exorbitant rates	Recovery	0.165
34		Less deduction of Income Tax on repair and purchase recovery thereof	Recovery	0.300
35		Non deposit of profit into treasury	Internal Control Weakness	0.145
36	DO SW	Irregular/Doubtful expenditure on Fair & Exhibition	Irregularity	0.412
37		Doubtful expenditure on repair of vehicle	Internal Control Weakness	0.118
38		Fraudulent drawl of POL	Internal Control Weakness	0.169
39		Fraudulent drawl of TA/DA	Internal Control Weakness	0.189
40	EDO Edu	Irregular transfer of funds of scheme	Irregularity	0.209
41		Loss to Govt. due to non-forfeiture of security and black listing of firm	Recovery	0.043
42		Loss to Govt. due to non-forfeiture of security and black listing of firm	Recovery	0.012
43		Loss to Govt. due to non-forfeiture of security and black listing of firm	Recovery	0.079
44		Substandard Purchase of I.T Equipment	Internal Control Weakness	0
45		Irregular purchase of stationary	Irregularity	0.198
46		Irregular purchase / Loss to Govt. due to non-forfeiture of security	Irregularity	0.347
47		Non preparation of Development Cash Book	Internal Control Weakness	43.083
48		Loss of public property	Internal Control Weakness	0
49	EDO Health	Unrealistic/arbitrary demands of medicines for rate award	Internal Control Weakness	0
50		Irregular Award of rate Contract to black listed firm	Irregularity	0
51	MS THQ Kala Bagh	Non deduction of Income Tax on doctor's share	Recovery	0.023

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount
52		Over Payment of GST. Recovery thereof	Recovery	0.092
53		Non deduction of GST Recovery thereof	Recovery	0.014
54		Non Accountal of Govt. Receipt in Cash Book	Internal Control Weakness	0
55		Overpayment of account of purchase of X-Ray items	Recovery	0.022
56	DO Roads	Non realization of contractor fees	Recovery	0.336
57	RHC Mochh	Non Disbursement of Bank Drafts	Internal Control Weakness	0.131

**Summary of Appropriation Accounts by Grants
District Government, Mianwali
for the Financial Year 2015-16**

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/ Saving
3	Provincial Excise	7,548,671	0	7,548,671	4,832,946	2,715,725	36
5	Forests	36,747,964	0	36,747,964	14,194,676	22,553,288	61
7	Charges on A/c of Motor Vehicle	6,970,780	0	6,970,780	2,254,933	4,715,847	68
8	Other Taxes and duties	4,098,570	0	4,098,570	2,109,418	1,989,152	49
10	General Administration	134,010,497	0	134,010,497	81,978,660	52,031,837	39
15	Education	4,455,487,159	0	4,455,487,159	3,534,980,755	920,506,404	21
16	Health Services	1,339,340,361	0	1,339,340,361	863,150,955	476,189,406	36
17	Environment Protection	4,865,652	0	4,865,652	3,115,398	1,750,254	36
18	Agriculture	151,001,941	0	151,001,941	127,167,001	23,834,940	16
19	Fisheries	3,415,380	0	3,415,380	2,811,122	604,258	18
20	Veterinary	100,593,896	0	100,593,896	81,153,460	19,440,436	19
21	Cooperative	16,562,732	0	16,562,732	13,851,716	2,711,016	16
22	Industries	5,496,310	0	5,496,310	2,299,119	3,197,191	58
23	Miscellaneous Departments	4,100,827	0	4,100,827	1,662,071	2,438,756	59
24	Civil Works	71,252,310	0	71,252,310	60,102,584	11,149,726	16
25	Communications	157,597,850	0	157,597,850	147,639,926	9,957,924	6
31	Miscellaneous	37,061,325	0	37,061,325	22,964,535	14,096,790	38
32	Civil Defence	10,421,114	0	10,421,114	6,648,205	3,772,909	36
Total Non-Development		6,546,573,339	0	6,546,573,339	4,972,917,480	1,573,655,859	24
36	Development.	1,002,637,422	0	1,002,637,422	810,080,500	192,556,922	19
Total Development		1,002,637,422	0	1,002,637,422	810,080,500	192,556,922	19
Grand Total		7,549,210,761	0	7,549,210,761	5,782,997,980	1,766,212,781	23

Source: Appropriation Account 2015-16.

Annex-C

Unauthorized Drawl of Funds

Sr. No	Head of A/C	Object	Total Expenditure (Rs)
1	Cost of other store	A03942	1,187,337
2	Electricity	A03303	1,378,072
3	Exhibition and fairs	A03918	48,000
4	Financial assistance	A05216	12,100,000
5	Furniture and fixture	A013201	516,900
6	Gas	A03301	108,192
7	Honoraria	A01273	672,844
8	Hot and cold	A03304	232,584
9	Newspaper	A03905	18,752
10	Others	A03970	1,198,275
11	POL	3807	3,296,390
12	Postage	A03201	270,000
13	Printing	A03902	296,672
14	Purchase of furniture	A09701	190,440
15	Purchase of plant and machinery	A09601	228,330
16	Purchase of transport	A09501	3,467,000
17	Repair of M&E	A13101	999,018
18	Rate and taxes	A03407	10,000
19	Software	A09202	284,380
20	Stationery	A03901	1,182,890
21	Telephone	A03202	501,254
22	Transport	A13001	597,707
23	Travelling allowance	A03805	815,934
24	Unforeseen expenditure	A03940	17,652,544
25	Uniform	A03906	74,773
Total			47,328,288

Annex-D**Unauthorized Expenditure on Residential Buildings**

Voucher No	Date	Name of Work	Name of Contractor	M B Number	Amount (Rs)
154	23.06.16	SR and Raising of Boundary Wall at DCO complex	Muhammad Sohail	07.01.16	1,500,000
3	02.06.16	A/R DCO Complex	Malik Ghulam Jaffar	3026 P-26-40	1,093,470
112	17.06.16	A/R DCO Residence	Muhammad Amir Shah	3027 P-28-32	22,794
125	20.06.16	A/R DCO Residence	Muhammad Ramzan Joyia	3027 P-20-22	40,580
360	30.06.16	S/R to DCO Residence	Saif Ur Rehman	3344 P-46-70-157	799,582
376	30.06.16	A/R DCO Residence	Malik Shahjahan	3348 P-69-71	16,500
55	11.05.16	M/R to DCO Complex	Malik Ghulam Jaffar		40,850
Total					3,513,776

Irregular Expenditure by Splitting up

Document #	Object	Head of A/C	Date of Posting	Amount (Rs)
1904763595	A03901	Stationery	10.09.2015	2,596
1904825419	A03901	Stationery	02.10.2015	36,512
1904823170	A03901	Stationery	13.08.2015	29,975
1904871516	A03901	Stationery	01.10.2015	40,281
1903490998	A03901	Stationery	21.12.2015	42,024
1903490997	A03901	Stationery	21.12.2015	32,737
1905000410	A03901	Stationery	05.01.2016	49,560
1904719032	A03901	Stationery	09.10.2015	3,893
1904871823	A03901	Stationery	17.10.2015	35,401
1904871825	A03901	Stationery	17.10.2015	33,785
1904924102	A03901	Stationery	04.11.2015	14,810
1904890596	A03901	Stationery	09.11.2015	10,662
1904890595	A03901	Stationery	09.11.2015	3,615
1904890597	A03901	Stationery	09.11.2015	19,365
1904887822	A03901	Stationery	05.12.2015	34,035
1904887823	A03901	Stationery	05.12.2015	46,978
1904965680	A03901	Stationery	05.01.2016	97,672
1905037133	A03901	Stationery	30.01.2016	27,217
1905029469	A03901	Stationery	03.02.2016	12,342
1905049427	A03901	Stationery	03.02.2016	88,901
1905049426	A03901	Stationery	03.02.2016	41,024
1905103126	A03901	Stationery	17.02.2016	17,011
1905126770	A03901	Stationery	21.03.2016	41,530
1905067260	A03901	Stationery	18.02.2016	38,516
1905132275	A03901	Stationery	02.03.2016	40,662
1905132274	A03901	Stationery	02.03.2016	40,765
1905126769	A03901	Stationery	21.03.2016	44,498
1905222170	A03901	Stationery	25.04.2016	22,680
1905222171	A03901	Stationery	25.04.2016	41,880
1905205620	A03901	Stationery	14.05.2016	27,200
1905272559	A03901	Stationery	28.05.2016	46,635
1905240520	A03901	Stationery	28.05.2016	50,000
1905272560	A03901	Stationery	28.05.2016	49,956
1905456402	A03901	Stationery	23.06.2016	18,180
Total				1,182,898

Irregular Expenditure on Water Courses

Sr. No.	WC No	Mouza	TS Value (Rs)	Labour (Rs)
1	8120/L	Dab	722,272	461,780
2	143000/R	Watta khel Pacca	2,838,047	1,814,489
3	46550/R	M.Pur Janubi	300,612	192,194
4	11500/R	Wan Janubi	1,117,708	714,600
5	4000/R	Dillay Wali	677,713	433,292
6	2500/L	Pai Khel	863,083	551,807
7	22060/R	M.Pur Shumali	931,005	595,233
8	10500/R	Zalla Janubi	1,732,553	1,107,698
9	59700/L	M.Pur Janubi	505,112	322,940
10	24000?R	32DB	1,626,545	1,039,922
11	43450/R	Shadia Janubi	3,393,628	2,169,696
Total			30,866,208	9,252,047

Annex-G

Recovery due to Irregular Drawl of HRA, CA and HSRA

Sr. No.	Formation	Description	Amount (Rs)
1	DO (OFWM) Mianwali	Conveyance having official vehicle	60,000
2	RHC, Daud Khel	HRA & CA of designated residence	203,412
		HSRA during general duty	185,544
3	RHC Trug	Adhoc Allowance 2010 50% with health professional Allowance 2010 50%	381,912
4	RHC Hafizwala	CA, Dress / Uniform and Mess during leave	82,037
5	THQ Hospital Kala Bagh	HSRA & CA during leave	58,857
		HSRA during general duty	240,000
6	DHQ Hospital, Mianwali	HSRA during general duty	309,816
		HRA & CA of designated residence	1,344,000
		CA, Mess All during leave	414,451
7	RHC, Wan Bhachran	HSRA, CA & Mess All. during leave	159,718
8	DO Health	Conveyance Allowance to Vaccinators having official Motor Cycle	1,218,192
9	DO Agriculture (Ext)	Conveyance allowance during leave	13,524
10	THQ Hospital Piplan	Conveyance allowance during leave	11,000
11	THQ Hospital Kala Bagh	HSRA during general duty	75,072
12	DO Health	CA of designated residence	596,736
13	DO Health (PRSP)	HRA & CA of designated residence	6,947,052
		Total	12,301,323

Non-Deduction of Price Variation on Account of Diesel & Bitumen

Diesel							
Name of Scheme	No. of Running Bill	Amount of this Bill	Record Entry Date	Tendering date Base rate of diesel	M.B rate of Diesel	Difference in rate (Rs)	Recovery (Rs)
Const. of metled road from dera appouan wal to janti wal	1st	758,200	Feb-15	86.23	80.61	5.62	7,412
	2nd	1,050,892	Sep-15	86.23	82.04	4.19	7,660
	3rd	2,927,858	Sep-15	86.23	82.04	4.19	21,340
Const. of road dhoke ghazan shewali	4TH	2,999,487	Feb-16	80.61	75.79	4.82	26,903
	5th	5,412,073	Mar-16	80.61	71.12	9.49	95,572
	6th	3,680,070	May-16	80.61	72.52	8.09	55,400
	7 th	10,288,500	Jun-16	80.61	72.52	8.09	154,883
Rehabilitation of ban hafiz jee to sakesar	2nd	19,337,544	Jun-14	116.75	109.34	7.41	184,100
	3rd	6,322,600	Sep-14	116.75	108.34	8.41	68,317
	4th	824,293	Oct-14	116.75	107.39	9	9,913
	5th	6,049,993	Jan-15	116.75	86.23	30.52	237,232
	6th	6,595,732	Mar-15	116.75	80.61	36.14	306,257
	7th	4,966,017	May-15	116.75	83.61	33.1	211,444
	8th	6,719,571	May-15	116.75	83.61	33.14	286,107
	Cont. of road from kunar to rehmani khel	2nd	12,151,868	Jun-14	113.85	109.34	4.51
3rd	5,864,469	Sep-14	113.85	108.34	5.51	42,573	
4th	3,096,565	Sep-14	113.85	108.34	5.51	22,480	
5th	4,951,456	Oct-14	113.85	107.39	6.46	42,143	
6th	3,969,970	Nov-14	113.85	101.21	12.64	66,114	
7th	7,956,395	Jan-15	113.85	86.23	27.62	289,533	
8th	11,050,009	Feb-15	113.85	80.61	33.24	483,929	
Total							2,691,519

Bitumen								
Name of Scheme	No. of Running Bill	Qty	Qty of Bitumen /KG	Record Entry Date	Tendering date Base rate of diesel	M.B rate of Diesel	difference in rate	Amount (Rs)
Const. of metled road from dera appouan wal to janti wal	3rd	47,232	16922	Sep-15				
Const. of road dhoke ghazan shewali	5th	120,000	36461	Mar-16				
	6th	54,520	16566	May-16				
	7th	19,360	5882	Jun-16				
Rehabilitation of road ban hafiz jee to sakesar	2nd	74,000	22485	Jun-14				
	3rd	200,000	60769	Sep-14				
	4th	101,650	30886	Oct-14				
	6th	119,350	36264	Mar-15				
	7th	95,058	28882.9	May-15				
	8th	75,267	22869.5	May-15				
Contraction of road from kunar to rehmani khel	3rd	139,200	42295.22	Sep-14				
	6th	99,000	30080.66	Nov-14				
	8th	6,459	1962.535	Feb-15				
Total								2,811,130
Grand Total								5,502,649

Non-Deduction of Liquidated Damages

Vr. No	Name of Work	Name of Contractor	Work Order No & Date	Completion due	T.S. Value (Rs)	Income Tax (Rs)
380	Re-Const: Dangerous Buildings GBES Bharion Wala	Sanwal Construction	DOB No.537-40 dated 20.11.2014	3 Months	2,454,787	245,479
4	Provision of Additional Class Rooms GBHS Abba Khel	Muhammad Irfan Khan	No.542 dated 20.11.2014	2 Months	1,731,576	173,158
27	Provision of B/Wall GHS Dhoke Miani	Malik Ishtiaq Ahmed	No.412 dated 20.11.2014	1-1/2 Month	790,621	79,062
63	Provision of B/Wall GPS Dhoke Zaman	Aftab Associates	No.457 dated 20.11.2014	1 Month	810,082	81,008
13	Provision of 2 Additional Class Rooms at GHSS Chakrala	Abdul Ghaffar Khan	No.4980 dated 18.12.2014	2 Months	1,783,834	178,383
14	Re-Const; Buildings at GGCMS Umer Khan Wala	M/S Sher Gull Khan & Co	No.552 dated 20.11.2014	3 Months	2,603,626	260,363
16	Re-Const; of 2 Class Rooms at GBHS Thathi	Malik Shahjahan	No.4351 dated 12.11.2014	2 Months	1,783,817	178,382
78	Re-Const; of 2 Class Rooms at GGPS Namal	Muhammad Asif Khan	No.4997 dated 18.12.2014	2 Months	1,559,200	155,920
6	Re-Const, GGPS Dhoke Karmullah	Muhammad Amir Shah	No.526 dated 20.11.2014	3 Months	2,688,847	268,885
46	Re-Const: Building at GGES Pai Khel	Muhammad Azeem Khan	No.188-92 dated 19.11.2014	3 Months	2,769,107	276,911
Total					18,975,497	1,897,551