



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

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

APPM	Accounting Policies & Procedure Manual
B&R	Buildings and Roads
BHU	Basic Health Unit
CA	Conveyance Allowance
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DC	Deputy Commissioner
DCO	District Coordination Officer
DO	District Officer
DHDC	District Health Development Centre
DHQ	District Headquarter
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
GST	General Sales Tax
HRA	House Rent Allowance
HSRP	Health Sector Reforms Programme
LP	Local Purchase
MEE	Male Elementary Education
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
NAM	New Accounting Model
NSB	Non Salary Budget
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning & Development
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
PPRA	Punjab Procurement Regulatory Authority
PST	Provincial Sales Tax
RHC	Rural Health Centre
SAP	System Application Product
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
WEE	Women Elementary Education

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and 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, Sargodha for the Financial Year 2016-17. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2017-18 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 significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit 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:**

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three (03) City District Governments and sixteen (16) 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 2,739 man days and the annual budget of Rs 14.220 million for the Financial Year 2017-18. 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 Sargodha for the Financial Year 2016-17.

The District Government, Sargodha 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, Sargodha 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 7,221.755 million of the District Government, Sargodha for the Financial Year 2016-17 covering one PAO and 341 formations, the Regional Directorate of Audit audited an expenditure of Rs 2,316.484 million which, in terms of percentage, was 32% of auditable expenditure. The RDA planned and executed audit of 42 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Sargodha for the Financial Year 2016-17, were Rs 12.3 million, whereas, RDA audited receipts of Rs 3.07 million which was 25% of total receipts.

#### **b. Recoveries at the Instance of Audit**

Recovery of Rs 113.999 million was pointed out, which was not in the notice of executive before audit. However, no recovery was affected till compilation of this report.

#### **c. Audit Methodology**

The audit year 2017-18 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, 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, Sargodha 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 e.g. withdrawal of public funds admissible to the 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, Sargodha.

## **f. The Key Audit Findings of the Report**

- i. Misappropriation of Rs 1.856 million was noted in two cases<sup>1</sup>
- ii. Non production of record of Rs 40.335 million was noted in one case<sup>2</sup>.
- iii. Irregularity and Non-compliance of rules amounting to Rs 68.607 million was noted in fourteen cases<sup>3</sup>.
- iv. Weaknesses in internal controls have been noted in eleven cases involving an amount of Rs 148.541 million<sup>4</sup>.
- v. Recoveries of Rs 112.399 million were pointed out in twenty two cases.<sup>5</sup>

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<sup>1</sup>Para: 1.2.1.1

<sup>2</sup>Para: 1.2.2.1

<sup>3</sup>Para: 1.2.3.1-1.2.3.5, 1.2.3.7-1.1.3.14 & 1.2.4.24

<sup>4</sup>Para: 1.2.3.6, 1.2.4.1-1.2.4.2,1.2.4.4, 1.2.4.10-1.2.4.11, 1.2.4.13-1.2.4.16 & 1.2.4.20

<sup>5</sup>Para: 1.2.4.3, 1.2.4.5-1.2.4.9, 1.2.4.12, 1.2.4.17-1.2.4.19, 1.2.4.21-1.2.4.23, 1.2.4.26-1.2.4.33



**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	12,414.404
2	Total Formations in Audit Jurisdiction	341	12,414.404
3	Total Entities (PAOs) Audited	01	12,414.404
4	Total Formations Audited	42	2,793.269
5	Audit & Inspection Reports	42	2,793.269
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	-
2	Weak financial management	112.399
3	Weak internal controls relating to financial management	148.541
4	Violation of rules	68.607
5	Others	41.935
<b>TOTAL</b>		<b>371.482</b>

**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	-	478.855	12.300	6,742.900	7234.055*	3,730.851
2	Amount placed under audit observation / irregularities	-	201.805	1.600	168.077	371.482	2,724.394
3	Recoveries pointed out at the instance of audit	-	65.573	1.600	46.826	113.999	71.932

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	-	-	-	-	-	
5	Recoveries realized at the instance of audit	-	-	-	-	-	

\*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 7,221.755 million.

**Table 4: Irregularities Pointed Out**

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of rules and regulations and principles of propriety and probity in public operations.	68.607
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	1.600
3	Accounting Errors (accounting policy departure from NAM <sup>6</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control system.	148.541
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money.	112.399
6	Non-production of record	40.335
7	Others, including cases of accidents, negligence etc.	0
<b>TOTAL</b>		<b>371.482</b>

**Table 5: Cost-Benefit**

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	7,234.055
2	Expenditure on Audit	1.777
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

<sup>6</sup> The Accounting Policies and Procedures Prescribed by the Auditor General.

# CHAPTER-1

## 1.1 District Government, Sargodha

### 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.

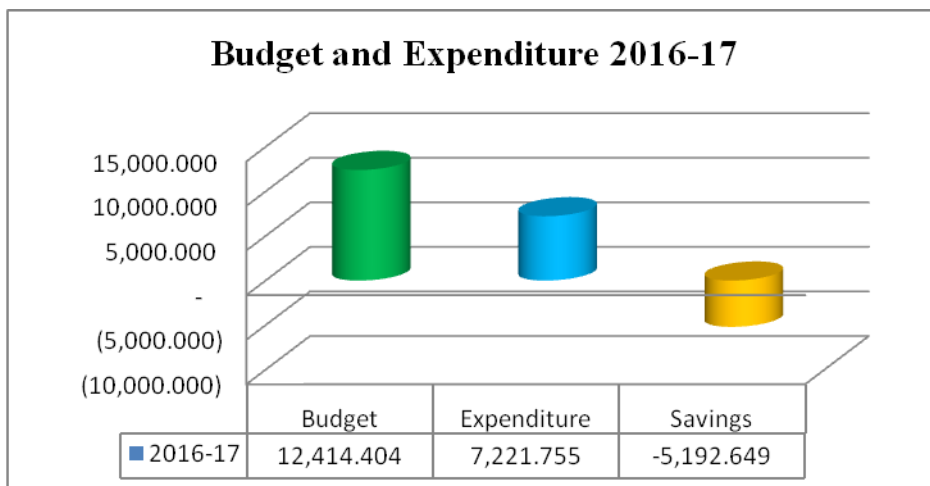
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

During Financial Year 2016-17 budgetary allocation (inclusive salary, non-salary and development) for District Government Sargodha was Rs 12,414.404 million whereas the expenditure incurred (inclusive salary, non-salary and development) during Financial Year was Rs 7,221.755 million, showing a saving of Rs 5,192.649 million for the period, which in terms of percentage was 42% of final budget as detailed below:

Rs in million

<b>FY: 2016-17</b>	<b>Budget</b>	<b>Expenditure</b>	<b>(-) Saving</b>	<b>%age of Saving</b>
Salary	9,267.768	6541.033	2,726.735	29
Non Salary	1,768.561	201.867	1,566.694	89
Development	1,378.075	478.855	899.220	65
<b>Total</b>	<b>12,414.404</b>	<b>7,221.755</b>	<b>5,192.649</b>	<b>42</b>

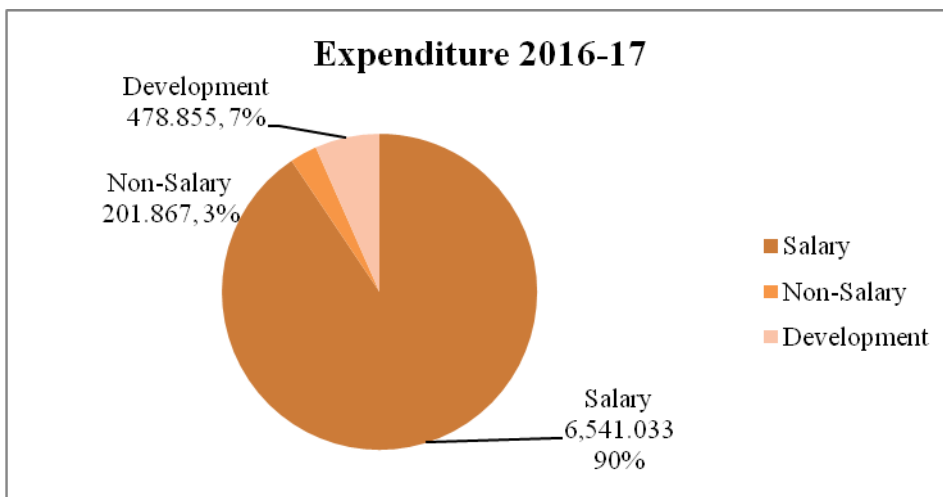
Rs in million



As per Appropriation Accounts 2016-17 of District Sargodha, the original budget was Rs 12,355.289 million, Supplementary Grant was Rs 59.115 million and final budget was Rs 12,414.404 million. Against the final budget, District Government, Sargodha incurred total expenditures of Rs 7,221.755 million during 2016-17.

The Salary, Non-salary and Development Expenditure comprised - 90%, 3% and 7% of the total expenditure, respectively.

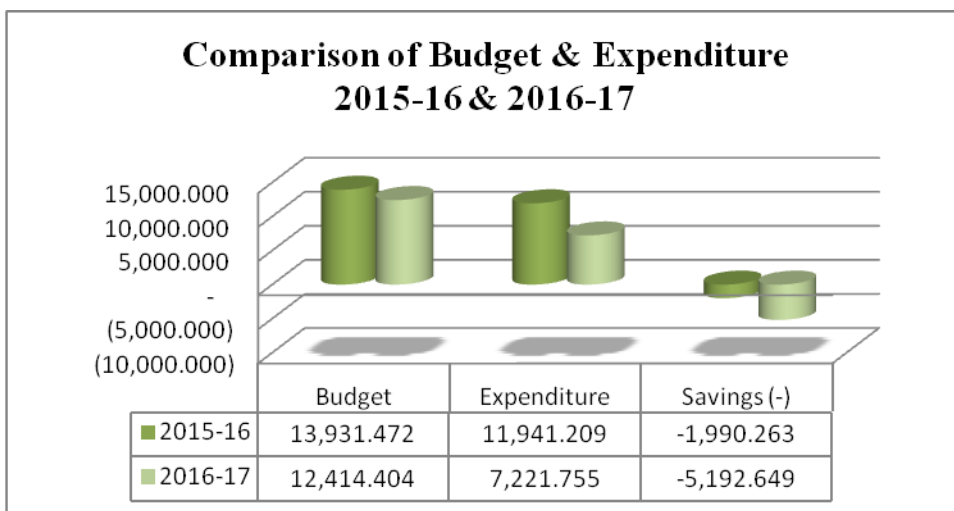
Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 12% decrease in

Budget Allocation and 65% decrease 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 2016-17

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 Annexure-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	2005-08 F.Y (Special Audit)	155	Not convened
5	2009-10	32	Not convened
6	2010-11	20	Not convened
7	2011-12	24	Not convened
8	2012-13	17	Not convened
9	2013-14	16	Not convened

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
10	2014-15	14	Not convened
11	2015-16	22	Not convened
12	2016-17	28	Not convened

## **1.2 AUDIT PARAS**



## **1.2.1 Misappropriation / Fraud**

### **1.2.1.1 Misappropriation of receipts – Rs 1.6 million**

According to rule 76 & 78 of Punjab District Government and TMA Budget Rules 2003, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the government account, under the proper receipt head. Further, the Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by the 10<sup>th</sup> day of the month following the month to which the statement relates to verify the actual credit of receipts, to the proper head of account, realized and deposited by him.

DO (Roads), Sargodha deposited a sum of Rs 3.2 million on account of various receipts (as per monthly accounts) but as per cash book receipts of Rs 4.8 million was collected during 2016-17. Hence receipt of Rs 1.6 million was not reflected in monthly accounts. The department could not produce record to resolve the difference. In the absence of record, authenticity, validity, accuracy and genuineness of collected receipts could not be verified. Audit observed that huge difference between receipt realized and credited to treasury can lead to misappropriation.

Audit is of the view that due to weak internal controls huge difference in receipts was observed.

This resulted in less deposit of receipt of Rs 1.6 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends investigation and of the matter for fixing responsibility against the person (s) at fault and recovery thereof.

[PDP No.02]

## 1.2.2 Non Production of Record

### 1.2.2.1 Non production of record – Rs 40.335 million

According to Section 14(1, 2 & 3) of Auditor General's Functions, Powers and Terms and Conditions of Service, Ordinance, 2001, the Auditor-General shall conduct audit of the departments under the control of the of Federation and of a Province and all authorities established there under. The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection. Further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall personally be responsible and dealt with under relevant Efficiency and Discipline Rules.

The Drawing and Disbursing Officers of the following formations did not produce record of Rs 40.335 million for audit verification pertaining to Financial Year 2016-17. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified. Detail is as under:

Sr. No.	PDP No.	Name of Formation	Description of Record	Amount (Rs)
1	1	DCO	Detail of Sugar Cess Fund, Facilitation Center rent payment record, Market Committee Record	32,030,000
2	18	RHC Farooqa	Purchase of Medicine	861,178
3	38	Dy.DEO (W-EE), Bhalwal	Record of 20 Schools	3,000,000
4	1	DO Forest	Complete Record	4,093,579
5	113	DHDC	Repair and maintenance of the building	100,000
6	123	CEO Health	Repair and maintenance of the building	250,000
<b>Total</b>				<b>40,334,757</b>

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

This resulted in non-authentication of the expenditure of Rs 40,334,757.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends production of record for verification besides fixing of responsibility against the officers / officials at fault.

## **1.2.3 Irregularities / Non compliance**

### **1.2.3.1 Auction of parking of trust plaza without advertising and non-deposit of receipt into government treasury – Rs 25 million**

According to Rule 12 (2) of Punjab Procurement Rules 2014, any procurement exceeding two million shall be advertised on the website of the authority, the website of the procuring agency, if any, and at least in two national daily newspapers of wide circulation, one in English and one in Urdu.

Further, as per rule 76 of Punjab District Government and TMA Budget Rules 2003, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the government account, under the proper receipt head.

During the scrutiny of record of DCO Sargodha for the Financial Year 2016-17, it revealed that parking fee of Motorcycle/Car in front of Trust Plaza (along the road side) was auctioned without advertising on PPRA website and in daily news papers. Although the parking along road side in front of Trust plaza was right of TMA but DCO unauthorizdly auctioned this parking site. Moreover receipts of parking fee of several years were un-authorizdly retained in the account of Sargodha Improvement Trust instead of depositing the same in Government Treasury. Whereabouts of these amounts were not known to audit as the complete record of the auction and receipt was not shown to audit for verification.

(Rs in million)

<b>Name of Auction</b>	<b>Approximate Amount Per Year</b>	<b>Period</b>	<b>Total Amount</b>
Cycle Stand Fee of Trust Plaza, Sargodha	2.5	10 Years	25

Audit is of the view that due to weak internal and financial controls auction was not made in transparent manner and amounts of receipts not deposited in Government Treasury.

This resulted in non transparent auction and non-deposit of government receipt of Rs 25 million (approximate) into Government Treasury.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends for recovery of government dues besides probe into the matter for fixing responsibility against the person (s) at fault.

[PDP No.02]

### **1.2.3.2 Irregular purchases through splitting – Rs 10.817 million**

According to rule 9 and 42 (C) (iv) of PPRA, 2014, (Limitation on splitting or regrouping of proposed procurement) a procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further repeat orders not exceeding fifteen percent of the original procurement is permissible.

The Drawing and Disbursing Officers of various formations made purchases during 2016-17 in violation of PPRA rules. Audit has noticed following irregularities in purchases. Annexure-B

- i. No annual planning of purchases was made.
- ii. Purchases were made without advertising on PPRA website.
- iii. Purchase orders were split up and made through single quotations.
- iv. No NOC was obtained from Government Printing Press for printing.

Detail is as under:

Audit is of the view that due to weak internal and financial controls procurement were made in violation of PPRA rules.

This resulted in irregular and uneconomical purchases of Rs 10.817 million.

The matter was reported to PAO/DC in September, 2017 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 from the competent forum besides fixing of responsibility against the person (s) at fault.

[PDP-02]

### **1.2.3.3 Irregular expenditure in excess of 15% reserved budget of LP medicine – Rs 7.958 million**

As per Health Deptt. letter No. AAC/HD/1-92/94 (P) dated 14-4-1998, LP medicine for the patient should not be more than seven days. Further as per instructions issued by the Health Department Govt. of the

Punjab, LP medicine should be purchased maximum 15% of the total budget.

During the scrutiny of record of District Officer Health for Financial Year 2016-17, it was observed that Rs 9,958,353 was incurred on purchase of LP medicine up to 31.12.16. All the purchases of medicine were made through LP and no bulk purchases were made during 2016-17 in contradiction of standing instructions of Health Department Govt. of Punjab. Detail is as under:

Description	Amount (Rs)
Total Expenditure on account of Medicine	9,362,768
15% LP Limit	1,404,415
<b>Excess LP Medicine Purchased</b>	<b>7,958,353</b>

Audit is of the view that due to weak internal and financial controls LP medicines were purchased in excess of reserved limit.

This resulted in irregular expenditure on LP medicine of Rs 7.958 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends regularization of expenditure from competent forum besides fixing of responsibility against the person (s) at fault.

[PDP No.92]

#### **1.2.3.4 Hiring of building without advertising, excess payment of rent and non-recovery of income tax – Rs 5.456 million**

According to Rule 12 (2) of Punjab Procurement Rules 2014, any procurements exceeding two million shall be advertised on the website of the authority, the website of the procuring agency, if any, and at least in two national daily newspapers of wide circulation, one in English and one in Urdu.

Further, As per Section 155 of Income Tax Ordinance, 2001 every prescribed persons is required to collect tax from recipient of rent of immovable property at the time the rent is actually paid at the rates given below:

Where the gross amount of rent exceeds Rs 2,000,000: Rs 210,000 +20% of the gross amount exceeding Rs 2,000,000 will be recovered on account of income tax.

Audit scrutiny of DO Buildings revealed that a payment of Rs 10.026 million was paid for 22 months rent of buildings (hired for establishment of Citizen Facilitation Center) during 2015-17. It was noticed that building was hired by DCO at the rate of Rs 35 per sft against the prevailing market rate of PWD for Sargodha Rs 20 per sft, without advertising on PPRA. Further rent was not assessed by Building Department. Moreover income tax was deducted at lesser rates than the rates prescribed by the FBR. Similarly admin approval of the scheme was accorded on 11.06.2015 while payment to owner was made from 01.05.2015. Detail is as under:

Buildings address	Covered Area	Monthly Rent	Payment for 2015-16	Payment for 2016-17	Total Payment	I Tax deducted	I Tax was to be deducted	I Tax Recoverable (Rs)
239-A/1 Awan colony jail road.	12,882 Sft	450,000	6,300,000	3,960,000	10,260,000	917,000	1,672,000	755,000
	Excess payment due to higher rates (12882 sft x 15 x 22 months)							
Excess Payment of rent for May, 2015								450,000
<b>Total Overpayment</b>								<b>5,456,060</b>

Audit is of the view that due to weak financial control the land lord was overpaid.

This resulted in excess payment of rent and less recovery of income tax of Rs 5.456 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of excess payment of rent and less deduction of income tax.

[PDP No.02]

### **1.2.3.5 Un-authorized holding of public funds in DDO account - Rs 5.170 million**

According to rule 31 (2) PLG (Accounts) Rules 2008 read with rule 2.10 (b) (5) of PFR Vol-I, no money shall be withdrawn from treasury unless required for immediate disbursement.

During scrutiny of record of EDO (Education) for the Financial Year 2016-17, it was observed that an amount of Rs 5,169,972 was available unspent at the time of audit in EDO Education's DDO Account No.4107603662 maintained at NBP main branch Sargodha. On detail scrutiny it was revealed that the subject amount was drawn from the government treasury during Financial Year 2015-16 against different

heads. Neither details of these draws nor bank statement for 2015-16 were provided for further scrutiny and verification. It is also apprehended that this amount was not disbursed for the purpose it was drawn.

Audit is of the view that due to weak internal and financial controls public funds were drawn from treasury and parked in DDO account.

This resulted in un-authorized holding of public funds Rs 5,169,972.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends probe into the matter besides fixing of responsibility against the person (s) at fault and credit of amount to government revenues.

[PDP No.49]

### **1.2.3.6 Unauthorized retention of government receipts in DDO account – Rs 3.906 million**

According to Rule 76 of Punjab District Government and TMA Budget Rules 2003, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the government account, under the proper receipt head.

During scrutiny of record of District Officer (Sports) Sargodha for the Financial Year 2016-17, it was observed that opening balance of Rs 2,720,802 was available in the DDO Account No. PLS-011437-000-1 maintained at the bank of the Punjab Shaheen Chowk branch Sargodha on 30-06-2016. During Financial Year 2016-17 a sum of Rs 1,185,000 was credited in this account on account of collection rights of canteen and cycle stand. But the total amount of Rs 3,905,802 was retained in DDO account and not deposited into government treasury. Moreover cash book for the period was also not produced to audit for verification.

Audit is of the view that due to financial indiscipline receipts were retained outside government treasury.

This resulted in un-authorized retention of public money out of government treasury.

The matter was reported to PAO/DC in September, 2017 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 lapse and negligence against the person (s) at fault besides depositing the amount of receipt in Government treasury.

[PDP No.6]

### 1.2.3.7 Irregular expenditure on maintenance and repair of DCO House – Rs 3.377 million

According to Punjab Delegation of Financial Powers 2016, the District Officer (Buildings) can exercise his powers under repair and maintenance of residential building upto maximum of Rs 100,000 per annum, in each case. Further, as per rule 2.10 of PFR Vol-I, public funds should not be utilized for the benefit of a particular person or a particular group of community.

During scrutiny of record of DO Buildings Sargodha for the Financial Year 2016-17, it was observed that expenditure of Rs 3,377,238, was incurred over and above the delegated powers of DO on maintenance and repair of DCO house from Grant-24 through quotations in violation of rules. Detail is as under:

Name of Schemes.	Expenditure from 7/2016 to 11/2016 (5 months)	Expenditure during December, 2016	Total Expenditure during July, 2016 to December, 2016	Expenditure on M & R of DCO House During 2015-16	Expenditure on M & R of DCO House During 2014-15	Expenditure on Improvement/ Renovation of DCO House through ADP Scheme in 2015-16 & 2016-17 (Rs)
M&R to DCO House (including Improvement and renovation of DCO house, renovation of wash rooms etc.)	847,360	2,529,878	3,377,238	1,000,000	910,128	2,683,000
<b>Grand Total</b>						<b>7,970,366</b>

Expenditure held irregular due to the following observations:

- i. During 2014-2015 to 2016-17 (up to 12/2016) overall Rs 7,970,366 were incurred on improvement/renovation of DCO House from M & R grants.
- ii. Such a huge work was required at DCO House why not a scheme was approved in ADP.



- iii. Expenditure was beyond the sanctioning powers of DO Buildings.
- iv. Expenditure was on luxuries rather genuine repair of buildings structure and fittings.

Audit is of the view that due to weak financial and internal control the huge expenditure was incurred on repair of DCO house out of M&R grant in violation of criteria *ibid*.

This resulted in irregular expenditure of Rs 3.377 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

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

[PDP No.03]

#### **1.2.3.8 Payment of GST to suppliers without GST invoices – Rs 2.536 million**

According to FBR standing instructions read with notification SRO 660 (1)/2007 dated. 30-06-2007, all withholding agents shall make purchases of Taxable goods from a person duly register under sale Tax Act, 1990, The GST @ 1/5<sup>th</sup> of total value of the bill shall be deducted at source and deposited in government treasury. In case of non availability of a registered firm, the purchases may be made from unregistered firm. The GST @19% should be deducted at source from the payments of un-registered firm and credited into the receipt head of Sales Tax Department.

According to FBR letter No.4 (47) STC/98(Vol.I) dated 4.8.2001, purchasing deptt/ organization is required to be forwarded intimation regarding recovery/deposit of GST to the concerned GST collectorate for verification.

Scrutiny of the accounts record of the DO (OFWM) Sargodha for the Financial Year 2016-17, it was observed that expenditure of Rs 2,535,765 were paid on account of GST(4/5) to the suppliers/firms on the purchase of segments (PCPS), sand, cement, naccas without obtaining sales tax invoices. Department also did not make effort to verify the deposit of sales tax amount by the supplier to sales tax collectorate. In the absence of sales tax invoice deposit of sales tax amount could not be authenticated. Moreover the management did not intimate to the sales tax collectorate regarding payment of GST to suppliers.

Audit is of the view that due to financial indiscipline, amount of GST was paid to suppliers without obtaining GST invoices.

This resulted in irregular payment of GST Rs 2.536 million to suppliers.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends verification of deposit of GST amount to sales tax collectorate.

[PDP No.9]

### **1.2.3.9 Loss to government due to non-recovery of dismantled material – Rs 2.498 million**

As per contract agreement clause 22, the cost of old material dismantled will be recovered from the contractor at market rate.

During audit of DO Buildings Sargodha for the Financial Year 2016-17, scrutiny of TS estimate and paid voucher of selected development schemes revealed that millions of rupees were paid on account of dismantling of old buildings of schools and their boundary walls but cost of old material i.e bricks, tiles, doors and windows etc was neither adjusted in TS Estimates nor recovered from the contractors. Moreover record of handing over of dismantled old material, if any, were not produced to audit for verification. Annexure-C

Audit is of the view that due to weak internal and financial controls cost of old material not recovered.

This resulted in loss to the Govt. due to non credit of old material of Rs 2.499 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

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

### **1.2.3.10 Unjustified payment of excavation and brick work for foundation of boundary wall – Rs 1.417 million**

As per para 4.5 (5) of B&R Code, every officer making or ordering payment on behalf of government should satisfy himself that work has been actually done in accordance with the bill submitted. He should inspect personally all the important works before authorizing final payment, and should check the measurement made by his subordinates as per scale laid down.

Scrutiny of work “Provision of missing basic infrastructure at THQ hospital, Chak 90/SB, it was observed that existing boundary wall of hospital was shown dismantled up to DPC level while for construction of new boundary wall, excavation, brick work and brick/stone blast items were paid for foundation of the boundary wall while the record depicts that existing foundation of boundary wall was not dismantled. Detail is as under.

<b>Description</b>	<b>Quantity</b>	<b>Rate / % Cft</b>	<b>Amount (Rs)</b>
Earth work excavation	13806	4118.40	56,859
P/L Cement concrete brick or stone blast 1:6:18	1864	7749.30	144,447
Brick work 1:6 other than buildings (only foundation qty (1100 Rft B. Wall)	7500 Cft	16134.35	1,215,844
<b>Total</b>			<b>1,417,150</b>

Audit is of the view that due to weak financial controls unjustified payment was made.

This resulted in unjustified payment of Rs 1,417,150.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends probe into the matter and fixing of responsibility of unjustified payment against the person (s) at fault.

[PDP No.11]

### **1.2.3.11 Irregular/un-justified payment on account of brick work – Rs 1.225 million**

As per para 4.5 (5) of B & R code, every officer making or ordering payment on behalf of government should satisfy himself that work has been actually done in accordance with the bill submitted. He

should inspect personally all the important works before authorizing final payment, and should check the measurement made by his subordinates as per scale laid down.

Scrutiny of record of DO Buildings revealed that schemes unusual brick work in foundation of 5-6 feet high boundary wall of hospital was shown executed and paid up to 4-6 feet deep below the DPC level while record depicts that excavation for foundation was only 1.5-2 feet deep. Detail is as under:

Name of Formation	Description	Length of boundary wall	Excavation for foundation	Brick work measured in F&P	Excess Depth for foundation calculated	Total Excess Quantity	Rate / % cft	Excess Payment (Rs)
Provision of missing basic infrastructure at THQ Hospital, Kot momin	Brick work 1:6 other than buildings	1000 Rft	1.5 ft	4	2.5 ft	2812 Cft	16,134.35	453,778
Provision of missing basic infrastructure at THQ Hospital, Chak 90/SB	Brick work 1:6 other than buildings (For 1400 Rft long boundary wall)	500 Rft	1 ft	2.75	1.75 ft	984 Cft	16,134.35	158,762
		900 Rft	1ft	4.75	3.75 ft	3797 Cft	16,134.35	612,621
<b>Total</b>								<b>1,225,161</b>

Audit is of the view that due to weak financial controls the unjustified brick work was measured and paid for foundation of boundary wall.

This resulted in unjustified payment of brick work Rs 1,225,161.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends probe into the matter and fixing of responsibility of unjustified payment against the person (s) at fault.

[PDP No.14 & 22]

### 1.2.3.12 Misclassified / unauthorized expenditure – Rs 1.100 million

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each local government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction expenditure.

The drawing and disbursing officers of the following formations incurred Rs 1.100 million during Financial Year 2016-17 on purchases. The government of the Punjab accorded the approval for advance drawl to DHQs, THQs and RHCs for repair of machinery, equipment and vehicle. The amounts were drawn in advance for repair of machinery, equipment and vehicle during June 2016 but the same were used for purchase of store and supplies as mentioned under:

Sr. No.	PDP No.	Name of Formation	Description	Amount (Rs)
1	121	THQ Hospital Sahiwal	purchase of electric board, door closer, energy savers, benches and installation of electric wire	300,000
2	119	THQ Hospital Bhagtanwala	purchase of electric board, door closer, energy savers, benches and installation of electric wire	500,000
3	114	RHC Lillani	purchase of ceiling fans, repair of building and repair of furniture	100,000
4	116	RHC Miani	purchase of electric board, door closer, energy savers, and benches	100,000
5	117	RHC Bhabra	calling fans, repair of building and repair of furniture	100,000
<b>Total</b>				<b>1,100,000</b>

Audit is of the view that due to weak internal control, expenditure was incurred without observing the financial discipline.

This resulted in misclassified expenditure of Rs 1.100 million.

The matter was reported to PAO/DC in September, 2017 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 un-authorized expenditure against the person (s) at fault.

### **1.2.3.13 Irregular drawl of money out of sports stadium funds - Rs 0.463 million**

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

DO (Sports) Sargodha drew money out of sports stadium funds on loan basis for different sports events despite the fact that funds were available for this purpose in object head A03918 - fair & exhibitions. Moreover this amount was not refunded to sports stadium funds. Detail is as under:

Sr. No.	V. #	Event	Period	Place	Players	Expenditure (Rs)
1	2	Inter District Kabaddi Tournament	20 <sup>th</sup> to 25 <sup>th</sup> July, 2016	Faisalabad	16	71,600
2	3	Resling match Jashan-e-Azadi	2 <sup>nd</sup> August, 2016	Sargodha	12	27,000
3	4	Badminton Jashan-e-Azadi	3 <sup>rd</sup> August, 2016	Sargodha	08	23,000
4	5	Football match Jashan-e-Azadi	5 <sup>th</sup> August, 2016	Sargodha	37	53,000
5	6	Volleyball match Jashan-e-Azadi	7 <sup>th</sup> August, 2016	Sargodha	27	39,000
6	7	Kabaddi match Jashan-e-Azadi	14 <sup>th</sup> August, 2016	Sargodha	32	46,000
7	8	Karata match Jashan-e-Azadi	8 <sup>th</sup> August, 2016	Sargodha	12	27,000
8	102	Inter District Flood Light Cricket Tournament	18 <sup>th</sup> to 20 <sup>th</sup> June, 2016	Sargodha	44	176,500
<b>Total</b>						<b>463,100</b>

Audit is of the view that due to weak financial controls amounts drawn from sports stadium funds were not refunded.

This resulted in irregular drawl of funds of Rs 463,100.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends refund of the amount in sports stadium funds besides fixing of responsibility against the person (s) at fault.

[PDP No.5]

#### **1.2.3.14 Unauthorized payment of pay & allowances for absence period - Rs 0.393 million**

According to Rule 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus, ccontingent account, work bill, grants bill and traveling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

During scrutiny of record of the following Drawing and Disbursing Officers for the Financial Year 2016-17, it was observed that payment was made to the employees on accounts of pay and allowances for the period they remained absent from duty. Moreover neither disciplinary action was taken against these employees nor was the absent period regularized. Detail is as under:

Name of Formation	Name	Designation	Period	Gross Pay	Amount (Rs)
MS THQ Bhalwal	Humera	Head Nurse 16	04-06-16 to 09-06-16	42,486	8,497
	M. Shoaib	Dispenser 9	(02,03,04,05,11,12,13,14)/7-2016	33,111	8,830
	Mian M. Faazal	Dawasaz9	10-06-16 to 15-06-16	33,111	6,622
	Dr. Asma Fatima	WMO17	01-08-16 to 31-08-16	78,098	78,098
	Dr. Asma Fatima	WMO17	(03,05,09,19,20,26,27)/9- 2016	78,098	18,223
	Abdul Rehman	W. S2	19-09-16 to 04-10-16(16 Days)	26,007	13,870
	Dr. Asma Fatima	WMO17	01-10-16 to 23-10-16	78,098	62,478
	Dr. M Ayyub	MO17	23-09-16 to 27-09-16	81,098	13,516
	Abdul Rehman	Ward Servant2	18-02-17 to 30-04-17	26,007	64,151
THQ hospital Sillanwali	DR. M. Shabeer P30521858	MO17	08-06-2017 to 30-06-2017	90,036	69,028
	Dr. Taj Muhammad	Medical Officer	1-9-16 to 16-9-16/ 16 days	94,016	50,142
<b>Total</b>					<b>393,455</b>

Audit is of the view that due to failure of administrative control and financial indiscipline unlawful salaries were paid to the absentees against the provision of rules.

This resulted in unauthorized payment Rs 393,455.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends regularization of the amount and absent period of service.

[PDP No.33& 47]

## **1.2.4 Internal Control Weaknesses**

### **1.2.4.1 Variation in expenditure statement – Rs 63.642 million**

As per para 4.5.18.2 of APPM, the delegated officer in the account section of the DAO shall reconcile the expenditure with each DDO on monthly basis.

Audit scrutiny of DO (Roads), Sargodha and DO Sports, Sargodha for the Financial Year 2016-17, it was observed that expenditure as per expenditure statement of the DDO's varies with the expenditure as per F.I data. This depicts that statement did not reflect the true picture of expenditure. In the absence of physical record, authenticity, validity, accuracy and genuineness of expenditure of Rs 63.642 million could not be verified. Detail is as under:

(Rs in million)

<b>Name of Formation / Cost Center No.</b>	<b>Expenditure as per F. I. Data</b>	<b>Expenditure as per Expenditure Statement</b>	<b>Difference</b>
DO Roads /SO6004	105.659	42.904	62.755
DO Sports	13.412	12.525	0.887
<b>Total</b>	<b>119.071</b>	<b>55.429</b>	<b>63.642</b>

Audit is of the view that due to weak internal controls either the expenditure was concealed or difference could not be resolved due to non reconciliation with District Accounts Office.

This resulted in unauthentic expenditure of Rs 63.642 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends probe into the matter to resolve the difference besides fixing of responsibility against the person (s) at fault.

[PDP No.1 & 2]

### **1.2.4.2 Wasteful expenditure on abandoned schemes – Rs 46 million**

As per instructions of P&D Department long abandoned / unfunded old schemes may be submitted to its scrutiny committee for their funding and resolving the long outstanding issues with contractors.

Audit scrutiny of DO Buildings, Sargodha revealed that expenditure of Rs 46 million was incurred various schemes but the schemes remained incomplete due to non-availability of funds. Schemes were abandoned since long due to non-provision of required funds Rs 29



million. DO Buildings did not submit these schemes to the scrutiny committee of P&D department. Neither schemes were completed nor was handed over to user department. Constructed buildings were put to deteriorate their structure. Annexure-D

Audit is of the view that due to weak internal controls the schemes were not submitted to scrutiny committee of P&D Department.

This resulted in wasteful expenditure on the structure of these buildings for Rs 46 million.

The matter was reported to PAO/DC in September, 2017 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 non-submission of schemes to scrutiny committee of P&D department against the person (s) at fault.

#### **1.2.4.3 Non-imposition of penalty for late completion of works – Rs 42.40 million**

According to clause 39 of Contract, a penalty @ 1% to 10% is required to be imposed for delayed completion of work.

Scrutiny of record of DO Buildings for the year 2016-17 revealed that 104 development schemes costing Rs 424 million were not completed within the specified time. These schemes were shown in progress, in progress report for the month of December, 2016 despite lapse of time limit. But no penalty for delay in completion of work was imposed on contractors due to which almost all the development schemes were completed after lapse of specified time limit.

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

This resulted in non-imposition of penalty of Rs 42.40 million and depriving the masses from the benefit of development projects.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends imposition of penalty and recovery of the amount from the contractors.

[PDP No.18]

#### 1.2.4.4 Loss due to non-forfeiture of security and non-recovery of risk & cost amount from defaulting supplier – Rs 15.146 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 of his own money. Further, as per condition 10 of tender documents, the amount of security will be forfeited besides initiation of action under rules, if the firm failed to supply the furniture within specified time.

During scrutiny of record of EDO (Education), Sargodha for the Financial Year 2016-17, it was observed that a work “supply of furniture to schools” amounting to Rs 72,132,000 was awarded to M/S Mardan Traders on 08.02.2014. The firm did not supply requisite items worth Rs 36,816,000. EDO Education retendered the work in 2016-17 by reducing the quantities of furniture. But neither the amount of risk & cost of re-tendering amounting to Rs 10.096 million was recovered nor was black listing of the company initiated against defaulting contractor. Moreover the firm made partial supply of maximum profitable items of Rs 35,316,000. EDO F&P and DCO refunded performance security of Rs 2,466,600 to supplier instead of forfeiting security. Furthermore the remaining amount of performance security of Rs 2,582,640 was also not forfeited / credited to the revenues but retained in DDO account.

Description	Qty was to be supplied by Mardan Traders	Qty as per TEVTA supply orders	Less Qty	Rate of TEVTA (Rs)	Loss due to retendering (Rs)
Steel Amirah	122	69	53	13,990	741,470
Headmaster’s Tables	50	28	22	14,852	326,744
Teacher’s Tables	294	188	106	8,095	858,070
Teacher’s Chairs	1015	461	554	3,885	2,152,290
Student Chair	1847	697	1150	3,470	3,990,500
Desk Bench for middle & Primary	2625	813	1812	9,494	17,203,128
Desk Bench for high	298	355	-57	9,610	(547,770)
Computer chair	748	473	275	6,475	1,780,625
Student Chairs Primary	0	5234	-5234	3,135	(16,408,590)
<b>Total</b>					<b>10,096,467</b>
<b>Amount of performance security not forfeited</b>					<b>5,049,240</b>
<b>Grand Total</b>					<b>15,145,707</b>

Audit is of the view that due to weak financial and internal controls neither amount of risk & cost was recovered nor performance security forfeited.

This resulted in loss to public exchequer of Rs 15.146 million besides provision of 50% less furniture to the schools.

The matter was reported to PAO/DC in September, 2017 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 loss besides recovery of the risk & cost amount from the contractor and initiating of black listing of firm.

[PDP No.47&48]

#### **1.2.4.5 Non-recovery of overpayment of dress, mess, conveyance and other allowances – Rs 14.798 million**

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. 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. Moreover, conveyance allowance is also not admissible during earned leave.

During scrutiny of record of the various Drawing and Disbursing Officers for the Financial Year 2016-17, it was observed that employees were paid mess allowance, dress allowance, conveyance allowance and other allowances during the leaves which were not admissible to the them. Similarly conveyance allowance was also paid to the employees residing in the government accommodations within compound walls of office premises. Annexure-E

Audit held that due to failure of administrative controls and financial discipline the inadmissible allowances were paid to the employees.

This resulted in an overpayment of Rs 14.798 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of the overpaid allowances.

#### **1.2.4.6 Non recovery of pension contribution fund – Rs 11.875 million**

According to LG&RD Department, Government of the Punjab letter No. SO-IV (LG)1-10-2002 dated 23<sup>rd</sup> October, 2003, pension contribution in respect of employees of the respective local council shall be made out of District Fund at the rate prescribed by the LG&RD Department. The District Government shall for this purpose make budgetary allocation under relevant object / code w.e.f 01.07.2002.

Scrutiny of record of EDO Health, Sargodha for the year 2016-17 revealed that pension contribution of Rs 11.875 million of employees of defunct Zila Council, neither received nor was credited into pension fund account from 01-01-2017 to 30-06-2017.

Audit held that due to negligence of the management, pension contribution was not realized.

This resulted in non recovery of pension contribution fund of Rs 11.875 million

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

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

[PDP No.125]

#### **1.2.4.7 Non-imposition of penalty – Rs 10.61 million**

The clause 7 of Tender Document lays down that before entering into Tendering, the contractor will visit and examine the site and aware himself about the availability of labour, material, water, electric power, access of material as well as local scenario for his execution of work as department will not assume any responsibility subsequently. According to clause 39 of Contract, a penalty @ 1% to 10% is required to be imposed for delayed completion of work. Detail is as under;

During scrutiny of record of District Officer (Roads) Sargodha for the Financial Year 2016-17, it was observed that various works were awarded to the contractors mentioned against each. The contractors did not complete these schemes within stipulated time period. DO Roads did not impose penalty on contractors for unjustified delay in completion of these schemes. Annexure-F

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

This resulted in non-imposition of penalty of Rs 10.61 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends imposition and recovery of penalty from the contractors.

[PDP No.7]

#### **1.2.4.8 Non-deduction of income tax - Rs 5.85 million**

According to Section 153 (1)(c) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person for supply of goods, shall deduct tax @ 6% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer.

DCO Sargodha made payment of 15 million (Rs 3 million to each market committee) to market committees for the provision of utility on subsidize rates to the public during Ramadan for the Financial Year 2016-17. Audit noticed that the purchases were made through un-registered firms but income tax was not deducted at source from supplier's bills. Total expenditure of Rs 90 million was made in several turns. Detail is as under:

(Rs in million)

Total Market Committees	Fund to Each Committee	Total funds	Total Turns of expenditure during Ramdan	Total Taxable amount	Non Deduction of income Tax @ 6.5%
5	3	15	6	90	5.85

Audit is of the view that due to weak internal controls income tax was not deducted at source.

This resulted in non-recovery of income tax of Rs 5.85 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of income tax.

[PDP No.06]

### 1.2.4.9 Loss due to less deduction of income tax - Rs 5.645 million

According to Section 153 (1) (c) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person on the execution of a contract shall deduct tax @ 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.

DO Buildings and DO Roads Sargodha made payments of Rs 225.766 million to contractors on execution of development schemes and repair works but income tax was deducted @7.5% instead of @10%, whereas the vender were non filers. Detail is as under:

(Rs in million)

Formation	PDP No.	Total Payment	I.Tax deductible from non-filer @ 10%	Income Tax deducted @ 7.5 %	Difference
DO Buildings	8	219.579	21.958	16.468	5.490
DO Roads	15	6.187	0.619	0.464	0.155
<b>Total</b>		<b>225.766</b>	<b>22.577</b>	<b>16.932</b>	<b>5.645</b>

Audit is of the view that due to weak financial controls the income tax was not deducted at prescribed rates.

This resulted in loss due to less deduction of income tax of Rs 5.645 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of income tax less deducted.

### 1.2.4.10 Non-verification of receipt from treasury – Rs 4.5 million

According to Rule 78 of PDG and TMA Budget Rules 2003, the Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by the 10<sup>th</sup> day of the month following the month to which the statement relates to verify the actual credit of receipts to the proper head of account realized and deposited by him.

Scrutiny of record of DO Buildings Sargodha revealed that receipt of Rs 4.5 million were collected during 2016-17 and deposited in the different receipt heads. The department did not reconcile the receipt with the treasury. The receipt, in absence of verification from treasury, its credit in the relevant head of District Government AC-IV, could not be authenticated.

Audit is of the view that due to weak financial and internal controls the deposit of receipts was not reconciled with the treasury.

This resulted in non-authentication / verification of receipts of Rs 4.5 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends immediate reconciliation of receipt with the treasury and strengthening the internal controls to avoid such lapses in future.

[PDP No.05]

#### **1.2.4.11 Non-recovery / less recovery of sales tax – Rs 4.237 million**

According to FBR Hand-Book Clause 3, all withholding agent shall make purchases of taxable goods from a person registered under the Sales Tax Act, 1990, provided that under unavoidable circumstances and for reasons to be recorded in writing, purchases are made from unregistered persons, the withholding agent shall deducted sales tax at prescribe rates of the value of taxable supplies made to him from payment due to the suppliers.

Drawing and Disbursing Officers made purchases during 2016-17 but either General Sales Tax was not deducted or less deducted than the rate prescribed by FBR. Annexure-G

Audit is of the view that due to weak financial control sales tax were not deducted at source at prescribed rates.

This resulted in non-recovery / less recovery of sales tax of Rs 4.237 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends that recovery of sales tax from the suppliers.

#### **1.2.4.12 Non recovery of penal rent from un-authorized occupants of government residences – Rs 3.763 million**

As per Rule 30(IV) of the Allotment Policy Rule 2002, a government servant occupying a house in an unauthorized and illegal manner will be charged penal rent at 60% of the salary.

During scrutiny of record of the various health institutions for the Financial Year 2016-17, it was observed that designated residences of these hospitals were illegally occupied by the officials/officers posted somewhere else other than those hospitals. Similarly some residences were occupied by private person (s). Administrations of the hospitals neither made efforts to vacate the residences nor recovered penal rent from the illegal occupants. Annexure-H

Audit is of the view that due to weak managerial controls residences were occupied by un-authorized persons.

This resulted in non provision of residences to hospital staff and non-recovery of penal rent of Rs 3.763 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of penal rent and vacation of the residences from illegal occupants.

[PDP No.106]

#### **1.2.4.13 Double drawl of funds against same scheme –Rs 3 million**

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

DO (Roads) Sargodha made expenditure of Rs 3.00 million against the scheme “Rehabilitation and Repair Link Road from Wijhi Stop to village Nintas length 3.07 KM”. While PHE also executed the same scheme approved vide admin approval # DDF-2016/21 dated 25-01-2016 amounting to Rs 3 million under C.M Directive No.PS/SECY (IMP) CMO /AA-64/ 080783 dated 23-11-2015.

Audit is of the view that due to weak internal controls same scheme was shown executed by two agencies and drawn funds from public exchequer.



This resulted in double payment of same scheme by two agencies Rs 3.00 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends probe into the matter, fixing responsibility against the person (s) at fault, and recovery of double drawl.

[PDP No.19]

#### 1.2.4.14 Unjustified expenditure on PPRC pipes –Rs 2.799 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 of his own money.

Scrutiny of record of DO (Buildings) for the Financial Year 2016-17 revealed that for work “Provision of missing basic infrastructure at THQ hospital, Chak 90/SB, it was observed that for provision of sweet water to hospital a very costly unusual non-schedule item i.e. PPRC pipe 90 mm for supply of water from tube well to water storage tank was provided in estimate instead of MRS schedule item for this purpose i.e. “Providing, laying, cutting, jointing, testing and disinfecting 3" P.V.C. pipe line of B.S.S. with `B' Class working pressure pipe, in trenches, complete in all respects (item 26 of MRS Chapter-23 Tube well and water supply) which were economical and commonly used in most of the water supply schemes at Sargodha. Detail is as under:

Description	Qty	Rate	Amount (Rs)			
PPRC pipe 90mm	5020 Rft	482/Rft	2,424,158	Total Cost of 5020 Rft PPRC pipe (Rs)	Cost of B class PVC pipe 5020 Rft @ Rs105.75/Rft (Rs)	Amount of extra burden on public exchequer (Rs)
PPRC Socket 90mm	384 Piece	902/Piece	346,368			
PPRC Elbow 90mm	9 Piece	90/Piece	16,875			
PPRC rubber 90 mm	2 Piece	6000/Piece	12,000			
<b>Total</b>			<b>2,799,401</b>		<b>530,865</b>	<b>2,299,401</b>

Audit is of the view that due to weak technical controls un-economical non-schedule item was provided in estimate.

This resulted in unjustified burden on public exchequer of Rs 2.299 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends probed into the matter and fixing of responsibility against the person (s) at fault.

[PDP No.6]

#### **1.2.4.15 Irregular expenditure due to misclassification – Rs 2.584 million**

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction expenditure.

Scrutiny of paid vouchers and contingent register of different heads of accounts of MS THQ Hospital Kotmomin for the Financial Year 2016-17, it was revealed that different store & stock items valuing Rs 2,584,657 were purchased. Neither budget was allocated rationally as per genuine requirement nor expenditure was booked against the relevant object head. The whole expenditure was booked in object head A-05270 (Grants and Subsidies). Annexure-I

Audit is of the view that due to weak internal controls expenditure was not booked in relevant head.

This resulted in irregular expenditure due to misclassification of Rs 2.585 million.

The matter was reported to PAO/DC in September, 2017 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 from competent forum.

[PDP No.77]

#### **1.2.4.16 Non-recovery of penal rent, HRA and conveyance allowance – Rs 2.009 million**

According to Government of Punjab Finance Department letter No. SO (PW-II) XV (24)/76 dated 27-11-1980 penal rent @ 60% of pay

shall be made from unauthorized occupants. According to Government of Punjab S&GAD Department Letter No.EO(S&GAD) policy/2002-1943 dated 16.10.2002 a Govt. servant in case of his transfer may retain government accommodation for a maximum period of two months and after the period he will be treated as unauthorized occupants and will be liable to pay penal rent at the rate of 60% of his pay.

During scrutiny of record of SMO RHC 104 N.B for the Financial Year 2016-17, it was observed that some designated residences of doctors and paramedical staff were occupied by the officials of some other offices of health department since long illegally/unlawfully but penal rent was not being recovered. Moreover house rent and conveyance allowance was not recovered from the officers/officials not availing designated residences meant for them. Annexure-J

Audit held that due to failure of administrative control and financial discipline neither penal rent was recovered from illegal occupants nor house rent allowance deducted from the resident.

This resulted in an overpayment of Rs 2,008,989.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of penal rent and inadmissible allowance from the concerned.

#### **1.2.4.17 Non-deduction of PST – Rs 2.101 million**

As per Punjab Revenue Authority instructions issued vide No. PRA/22477 dated 25.04.2014 and in the light of Notification No. SO(TAX) 1-2/97 (PT VIII), sales tax @ Rs 16% is required to be deducted from the payment made for services rendered w.e.f. July, 2013.

Following Drawing and Disbursing Officers made payment of Rs 13.281 million to contractors during Financial Year 2016-17 on account of execution of road construction schemes but did not deduct PST @16% at source from the contractors.

(Rs in million)

Name of Formation	PDP No.	Amount Paid	Amount of 16% PST
DCO	5	7	1.12
DO Roads	16	6.281	0.981
<b>Total</b>		<b>13.281</b>	<b>2.101</b>

Audit is of the view that due to weak internal controls PST was not deducted from the contractors.

This resulted in non-recovery of PST Rs 2.101 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery under.

**1.2.4.18 Non-recovery/less recovery of income tax – Rs 1.807 million**

According to Section 153 of Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 7.5% for filers and (for @ 6.5% and 10% for non-filer 15%) respectively on account of supplies and services rendered.

The following Drawing and Disbursing Officers made purchases during Financial Year 2016-17. The department either not deducted or less deducted income tax. Detail is as under:

Name of Formation	PDP No.	Nature of Recovery	Amount (Rs)
Dy.DEO (M-EE) Shahpur	17	Income Tax Less deducted	66,314
Dy. DEO (M-EE) Bhera	12	Income Tax Less deducted	226,060
RHC, Jhawarian	96	Income Tax not deducted at source from supplier	31,515
Dy.DEO (W-EE), Sargodha	42	Income Tax was paid from NSB instead deducting from suppliers	1,482,696
<b>Total</b>			<b>1,806,585</b>

Audit is of the view that due to weak financial controls income tax was not deducted at prescribed rates.

This resulted in non-recovery/less recovery of income tax of Rs 1.807 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of income tax.

#### **1.2.4.19 Overpayment of pay and allowances – Rs 1.740 million**

According to Rule 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus, contingent account, work bill, grants bill and traveling allowance bill shall be personally responsible for any erroneous payment and claim of bill. Moreover according to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

During scrutiny of record District Officer Health Sargodha for the Financial Year 2016-17, it was observed that 5 doctors, appointed on adhoc basis, drew Rs 1.740 million on account of pay and allowances after expiry of their adhoc period or resignation. Detail is as under:

<b>Sr. No.</b>	<b>Name of Doctor</b>	<b>Date of Joining</b>	<b>Date of Expiry of Service</b>	<b>Pay per month</b>	<b>Period in Days</b>	<b>Amount (Rs)</b>
1	Ahmad Shoaib	18-02-16	18-02-17	175,686	162	948,704
2	Bilal Hassan	11-05-16	10-05-17	97,305	83	269,211
3	Naseer Ahmad	27-04-16	26-04-17	75,841	60	151,682
4	Sadaf Zafar	07-11-16	10-04-17	78,181	113	294,482
5	Maryam Rehan	-	-	75,841	30	75,841
<b>Total amount of Sr. No. 1 and 2 included Absent Period 30-03 to 28-4-17 and recovery of 01 Month Notice Period respectively.</b>						<b>1,739,920</b>

Audit is of the view that due to weak internal and financial controls pay and allowances were paid after expiry of adhoc period.

This resulted in overpayment of pay and allowances of Rs 1,739,920.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends early recovery from concerned besides fixing of responsibility of overpayment.

[PDP No.86]

#### **1.2.4.20 Non-installation of ceiling fans to schools and dumping in store costing – 1.718 million**

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

During scrutiny of record of DO Buildings for the Financial Year 2016-17, it was observed that 1274 ceiling fans were purchased in June, 2016 @3200/ per fan out of development schemes of schools during the Financial Year 2015-16. Audit noticed that 537 ceiling fans of schools were not fixed while the schemes were shown completed in progress report of June, 2017.

Audit is of the view that due to weak internal controls the fans were not installed in the schools buildings for which these were purchased.

This resulted in loss to government Rs 1.718 million due to deterioration of the fans and expiry of their warranty period before use and deprived the students from its utility.

The matter was reported to PAO/DC in September, 2017 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 not installing the fans in the schools and their deterioration against the person (s) at fault.

[PDP No.4]

#### **1.2.4.21 Non recovery of social security benefit from the regularized staff – Rs 1.654 million**

According to clause 6 of terms and conditions of appointment letters of employees of education department, the appointees upon regularization shall not be entitled to the payment of 30% social security benefit in lieu of pension or any other pay package, being drawn by them, during the contract period.

Drawing and Disbursing Officers of following formations for the Financial Year 2016-17 did not recover Rs 1.654 million on account of social security benefit @30% of basic pay of the staff of different scale/category after regularization of their services in violation of rule *ibid*. Detail is as under:

Name of Formation	PDP No.	Total # of Teacher	SSB Overpayment /Month	Period in months	Amount (Rs)
Dy. DEO (WEE) Sargodha	41	16	2400	12	804,864
Dy. DEO (MEE) Sargodha	44	10	2400	12	419,200
		6	1910	8	62,880
Dy. DEO (MEE) Kotmomin	33	40	2958	3	366,678
<b>Total</b>					<b>1,653,622</b>

Audit held that due to weak internal and financial discipline overpayment of SSBs was not recovered.

This resulted in non recovery of Rs 1.654 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of stated amount from concerned.

#### **1.2.4.22 Overpayment of charge allowance – Rs 1.274 million**

According to government of the Punjab, Lahore Finance Department's Notification No.FD-PR10-71/72 dated 18-06-1973, charge allowance is admissible to Head Master/Head Mistress of Primary schools having at least 5 teachers or 150 students in the school.

During scrutiny of record of following Drawing and Disbursing Officers for the Financial Years 2014-17, it was revealed that in 84 cases the charge allowance was paid to the Heads of schools where strength of students was below 150 and teachers were also less than 5.

Name of Formation /PDP No.	PDP No.	Total # of Schools	Charge Allow Overpayment	Non Deduction of Charge Allowance	Total Period in Months	Total Recovery (Rs)
Dy. DEO (MEE) Sargodha	45	13	500	$500 \times 13 = 6500$	36	234,000
		7	700	$700 \times 7 = 4900$	36	176,400
Dy. DEO (M-EE), Kotmomin	31	64	500	$500 \times 64 = 32,000$	27	864,000
<b>Total</b>						<b>1,274,400</b>

Audit is of the view that due to weak internal control, charge allowance was paid in violation of criteria ibid.

This resulted in overpayment on account of charge allowance of Rs 1.274 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit stresses for recovery of the pointed out amount and scrutiny of similar cases departmentally and recovery thereof.

### 1.2.4.23 Non recovery of professional tax and enlistment / renewal fee from contractors – Rs 1.245 million

As per section 5 of the Punjab Finance Act-1977, every contractor, builders working under the district boundary is liable to pay professional tax at prescribed rate i.e. up to @ Rs 3,000 for work valuing 10 million, Rs 5,000 for up to 50 million and Rs 10,000 more than 50 million. As per Government of the Punjab C&W Department's letter No. RO (TECH)FD 1-2/2011 Dated 11.08.2014, the enlistment and renewal fee has been enhanced as under:

Type of Tax /Fee	Category	Rate (Rs)
Enlistment/ Renewal Fee	Category-C	25,000
	Category-D	10,000

Audit scrutiny of DO Buildings, Sargodha revealed that 100 contractors were awarded works during 01.07.2016 to 31.12.2016 whereas only Rs 1,100,000 were recovered from contractors on account of enlistment / renewal fee. Hence the professional tax and enlistment / renewal fee was less recovered as tabulated below.

Type of Tax / Fee	Category	No. of Contractors	Rate (Rs)	Amount Recoverable (Rs)	Amount Recovered (Rs)	Less Recovered (Rs)
Enlistment / Renewal Fee	Category-C	52	25,000	1,300,000	1,100,000	550,000
	Category-D	35	10,000	350,000		
Professional Tax	Category-C	52	10,000	520,000	0	520,000
	Category-D	35	5,000	175,000	0	175,000
<b>Total</b>				<b>2,345,000</b>	<b>1,100,000</b>	<b>1,245,000</b>

Audit is of the view that due to weak financial control the government receipt were not recovered.

This resulted in less recovery of government fee Rs 1,245,000.

The matter was reported to PAO/DC in September, 2017 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 besides recovery of the fees.

[PDP No.3]

### 1.2.4.24 Irregular utilization of 10% budget reserved for natural calamities – Rs 1.197 million

According to Finance Department's policy letter No.FD(FR)11-2/89 dated 1<sup>st</sup> September, 2001, budget allotted for purchase of drugs and



medicines is required to be utilized in ratio of 85%:15% on bulk purchase of drugs and medicines and local purchase respectively.

The officers in District Government are authorized to distribute the budget allocation for medicines in the following ratio.

- i) 10 % reserve for natural calamities
- ii) 15% day to day purchase
- iii) 75% bulk purchase.

The above mention purchases were subject to the condition that 85% funds would be utilized for bulk purchases and remaining 15% on day to day purchases.

During audit scrutiny of record of the various Drawing and Disbursing Officers of health institutions for Financial Year 2016-17, it was observed that Rs 1.197 million were expended on purchase of LP medicines for day to day use out of 10% portion of object A03927 (medicine) reserved for natural calamities in violation of the standing orders of the secretary health despite the fact that no natural calamities happened during the period. Annexure-K

Audit held that due to failure of administrative control and financial discipline expenditure was made against the government instructions *ibid*.

This resulted in irregular expenditure of Rs 1.197 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends regularization of expenditure from competent forum.

#### **1.2.4.25 Recovery of HSRA, health risk allowance and adhoc 50% 2010 – Rs 1.197 million**

According to government of the Punjab Health Department letter No. PO (D-III) 9-8/2008 dated 22<sup>nd</sup> November, 2008, health sector reform allowance is admissible to the officers and officials who are actually working at their place of posting. The officers/ officials on long leave will not be entitled to draw the allowance during leave period.

As per Government of the Punjab Policy issued vide No. PO (P&E-1-19-113/2004 (V) dated 13-04-2007, general cadre medical officers/ woman

medical officers having qualification of FCPS or equivalent, serving in THQ Hospitals will also be eligible for Punjab Health Sector Reforms Allowance (PHSRP).

According to rule 3.3 of Punjab Traveling allowance Rules the Government servant may not be deputed at a temporary Headquarter outside his place of posting for a period exceeding three months.

During scrutiny of record of several health formations for the Financial Year 2016-17, it was observed that doctors and staff drew HSRA during general duty, during leave and on place of posting where it was not admissible. Moreover in some cases health risk allowance and adhoc allowance @ 50% was paid to the employees who were not entitled. Annexure-L

Audit is of the view that due to weak internal and financial controls inadmissible allowance was paid.

This resulted in overpayment of Rs1.197 on account of inadmissible allowances.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of the overpaid allowances.

#### **1.2.4.26 Overpayment due to excess consumption of bricks – Rs 1.177 million**

According to Sr. No.1 of Chapter “Mortar” of Market Rates System, a volume of 0.25 cubic meter of wet material (cement, sand) was required for construction of 1 cubic meter brick masonry.

Scrutiny of record of District Officer (OFWM) Sargodha for the Financial Year 2016-17, it was observed that payment of Rs 1,176,514 was made by using 500 bricks instead of 375 in one cubic meter of bricks masonry. Audit held that overpayment was made due to non deduction of 0.25 cubic meter of wet material (cement, sand). Annexure-M

Audit is of the view that due to weak internal controls overpayment was made.

This resulted in overpayment of Rs 1.177 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of overpayment besides fixing of responsibility against the person at fault.

[PDP No.4]

#### **1.2.4.27 Overpayment on account of advance increments – Rs 1.045 million**

According to Notification No.FD.PR.21-30/13 dated 17-11-2014 government of Punjab Finance Department Lahore, the advance increment granted from time to time on acquiring higher qualification over and above the qualification prescribed for the post shall ceased to paid from cut of date i.e. 23-09-2013. Further all the incremental financial benefit granted prior to the cutoff date shall not be recovered from the beneficiary. However benefit/increment allowed after cutoff date shall be recovered from concerned teachers.

The Following Drawing and Disbursing Officers of District Education Sargodha continued to make payment of advance increments up to 2016-17 to the teachers. Annexure-N

Audit held that due to failure of administrative control and financial discipline inadmissible advance increments were paid to teachers.

This resulted in overpayment to teachers of Rs 1.045 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of overpayment.

#### **1.2.4.28 Loss due to non-deduction of HRA, CA and 5% maintenance charges – Rs 1.037 million**

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.

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

During scrutiny of record of the following Drawing and Disbursing Officers for the Financial Year 2016-17, it was observed that HRA, CA and 5% maintenance charges were not deducted from the employees who were not entitled. Annexure-O

Audit held that due to weak internal and financial controls inadmissible allowances were paid.

This resulted in overpayment of allowances to employees of Rs 1.037 million.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends early recovery besides fixing of responsibility on DDOs and drawer of inadmissible allowances in the light of criteria above.

#### **1.2.4.29 Non accountal of store items - Rs 0.900 million**

Rule 15.4(a) of PFR Vol-I, stipulates that all materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and that should be kept in charge of a responsible government servant.

Audit of record of RHC Farooqa for the year 2016-17 revealed that store and stock items were found short on physical verification while comparing the supplies received as per bills with the stock registers. Audit apprehended that either the stores were short or less received. Annexure-P

Audit held that due to failure of administrative control and financial discipline store/stock record was not maintained properly.

This resulted shortage of store/stock costing Rs 900,296.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends probe into the matter, fixing responsibility and recovery from the person (s) at fault.

[PDP No.28]

#### **1.2.4.30 Non forfeiture of performance security – Rs 0.787 million**

According to clause 56 of Punjab Procurement Rules 2014, where needed and clearly expressed in the bidding documents, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten percent of the contract amount.

MS THQ Hospital, Shahpur awarded work, “supply of medicines” to a pharmaceutical company during 2016-17. The supplier did not supply the requisite medicines within stipulated period. The department neither forfeited the performance security nor initiated case for the blacklisting of the firms. Annexure-Q

Audit is of the view that due to weak financial and administrative controls performance securities of firms were not forfeited.

This resulted in non availability of medicine in the hospital and non-recovery of performance security Rs 787,373.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends forfeiture of security from the suppliers and initiating case of blacklisting of firms.

[PDP No.102]

#### **1.2.4.31 Non-deduction of price variation on account of bitumen – Rs 0.733 million**

According to clause 55(I) of contract agreement, 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.

Audit scrutiny of record of DO (Roads) Sargodha revealed that at the time of execution of bitumen items in various schemes, rates of bitumen were decreased more than 5% but adjustment of this decrease was not made from contractors while making payment. Annexure-R

Audit is of the view that due to weak internal and financial controls adjustment of decrease in price of bitumen was not made.

This resulted in overpayment of Rs 733,540.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of the overpaid amount from the contractors.

#### **1.2.4.32 Non recovery on account of excess payment of X-ray film – Rs 0.505 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 money.

Following Drawing and Disbursing Officers of health institutions purchased X-ray film of Fuji Films during the Financial Year 2016-17. The purchases were made at exorbitant rates while compared with the rates of same item as approved by the secretary health and supply to THQ Hospital Bhalwal. Annexure-S

Audit held that due to weak financial management X-ray films were purchased at exorbitant rates.

This resulted in into excess payment to supplier of Rs 504,839.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends making the loss good besides fixing responsibility against the person (s) at fault.

#### **1.2.4.33 Recovery due to misappropriation of medicines – Rs 0.256 million**

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

Audit scrutiny of record of RHC Farooqa revealed that the medicines of Rs 256,478 were shown consumed fictitiously by making fake signature of the SMO during the Financial Year 2016-17. The SMO also accepted the fact regarding fake signatures. Detail is as under:

<b>Sr. No.</b>	<b>St R. page#</b>	<b>Name of Medicine</b>	<b>Date of expense</b>	<b>Qty</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	21	Glycrine	01-12-16	80	50	4,000
2	22	Sup. Maxil	26-02-16	35	50	1,750
3	23	Tab. Paracetamol	01-09-16	39500	50	19,850
4	25	Tab. Salbtamol	01-10-16	10100	1	10,100
5	39	Tab. Miso	14-12-16	230	10	23,000
6	40	Tab.aldomat	05-11-16	100	6.38	638
7	41	Tab. Cotrizol	01-11-16	2000	2.50	5,000
8	45	Tab. Brufin	01-04-16	25250	2	50,500
9	155	Surgical gloves	01-06-16	1800	50	90,000
10	199	Urin bag	01-10-16	30	100	3,000
11	236	Inj. Hawcil	02-08-16	508	80	40,640
12	273	Fiznil	06-12-16	1000	8	8,000
<b>Total</b>						<b>256,478</b>

Audit held that due to weak internal controls, medicines were misappropriated.

This resulted in misappropriation of medicines costing Rs 256,478.

The matter was reported to PAO/DC in September, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this report.

Audit recommends recovery of the stated amount besides probe of the matter at appropriate level and disciplinary action against the person (s) at fault.

[PDP No.29]

## **ANNEXURES**



**PART-I**  
**Memorandum for Departmental Accounts Committee Paras Pertaining to**  
**Audit Year 2017-18**

Sr. No	Name of Formation	PDP No.	Title	Nature of Paras	Amount (Rs)
1	DCO	04	Non Surrendering of Savings	Weak internal control	1,900,000
2	SMO RHC 46 S.B	01	Acceptance of medicines of less shelf life	Weak internal control	1,494,638
3		06	Over Payment of discount on purchase of medicines	Recovery	8,524
4	SMO RHC 104/ N.B	10	Over Payment of discount on purchase of medicines	Recovery	3,675
5		12	Non repatriation of remaining balance/ vouched account of M&R work	Weak internal control	600,000
6		14	Irregular/unauthorized expenditure incurred out of bulk purchase	Irregularity	155,070
7		15	Expenditure incurred above the fixed percentage on Lab items	Weak internal control	88,695
8		16	Misclassified expenditure of	Weak internal control	96,508
9	RHC Farooqa	20	Expenditure without budget	Weak internal control	167,200
10		21	Misclassified expenditure	Weak internal control	54,970
11		22	Unauthorized and splitted up expenditure	Irregularity	228,691
12		23	Irregular and defective purchase of store items	Irregularity	228,691
13		24	Irregular/Doubtful repair of furniture	Irregularity	149,960
14		26	Unnecessary procurement of store items more than annual requirement	Weak internal control	497,669
15		30	Embezzlement	Recovery	74,374
16	THQ Bhalwal	32	Expenditure incurred over and above the budget allocation	Weak internal control	2,406,171
17		34	Over Payment of discount on purchase of medicines	Recovery	43,978
18		36	Irregular Procurement of material of cost of other store above percentage of repeat order	Irregularity	79,455
19		37	Procurement of Lab items & Oxygen cylinder by repeat order	Weak internal control	493,837
20		38	Unauthorized expenditure without budget	Irregularity	429,028
21		39	Unauthorized expenditure without budget	Irregularity	143,674
22		42	Non realization of receipt of	Weak internal	22,733

Sr. No	Name of Formation	PDP No.	Title	Nature of Paras	Amount (Rs)
			outdoor perched Fees	control	
23	THQ Hospital Sillanwali	43	Expenditure incurred over and above the budget allocation	Weak internal control	558,879
24		45	Undue retention of Drafts	Weak internal control	. 70,800
25		52	Irregular/illegal purchase of uniform	Irregularity	36,855
26		53	Irregular/Unauthorized expenditure without budget	Irregularity	558,879
27		54	Non realization of receipts of outdoor perched Fees	Weak internal control	12,145
28	THQ Hospital Bhera	60	Payment of pay and allowances without posting at THQ Hospital and recovery thereof	Weak internal control	531,556
29		63	Irregular payment of NPA	Irregularity	144,,000
30		64	Irregular payment on account of pay and allowances	Irregularity	398,664
31	RHC Phularwan	67	Irregular payment of pay and allowances due to non verification of Academic Documents	Irregularity	550,686
32		68	Irregular payment of NPA	Irregularity	60,000
33		69	Non verification of Govt. receipt		51,117
34		70	Irregular expenditure due to misclassification	Irregularity	15,210
35	MS TB Hospital Sargodha	71	Loss to the Govt. due to acceptance of below shelf life medicine	Weak internal control	131,200
36		73	Loss to the Govt. due to non-deduction of LD charges	Recovery	38,583
37		75	Un-authorized expenditure over and above the sanctioned budget	Irregularity	4,821,000
38	THQ Kot momin	78	Wasteful expenditure on account of repair of ambulance	Weak internal control	162,689
39		81	Temporary Embezzlement of Government Money	Weak internal control	472,856
40		82	Un-authorized drawl of pay and allowances of	Irregularity	54,749
41	DO Health Sargodha	89	Irregular expenditure on account of purchase of LP Medicine	Irregularity	1,847,000
42		91	Loss to the Govt. due to non-deduction of Conveyance and Health Sector Reform Allowances during earned leave	Recovery	0
43	RHC Jhawarian	94	Overpayment on Account of GST amounting	Recovery	10,125
44		95	Overpayment on Account of GST at bedding clothing amounting		12,864
45		97	Non Deduction of Income Tax on Doctor Share	Recovery	9,717
46	THQ Hospital,	98	Irregular Payment without Obtaining the DTL reports	Irregularity	1,517,115

Sr. No	Name of Formation	PDP No.	Title	Nature of Paras	Amount (Rs)
47	Shahpur	99	Un-authorized revision of rate after approval of rate award	Irregularity	102,000
48		101	Overpayment on Account of GST at bedding clothing amounting	Recovery	3,720
49	General Nursing School	104	Irregular/ Unauthorized payment of pay & allowances	Irregularity	2,35,608
50	THQ 90/SB	108	Unlawful/ and irregular disbursement of salaries to the absentees	Weak internal control	23,420
51		109	Overpayment of discount on purchase of Homeo medicines	Recovery	21,298
52		111	Un-authorized occupation of Hospital Quarter by Police Staff	Recovery	0
53	RHC Lillani	115	Uneconomical purchase of medicine	Weak internal control	150,000
54	THQ Hospital Bhagtanwala	120	Unauthorized Expenditure	Irregularity	1,515,000
55	THQ Hospital Sahiwal	122	Unauthorized Expenditure	Irregularity	9,100,000
56	Dy. DEO (M-EE) Bhalwal	03	Irregular Expenditure incurred on repair of building without technical sanction	Irregularity	99,243
57		04	Irregular deduction of GST on exempted items	Irregularity	5,375
58	Dy. DEO (M-EE) Bhalwal	05	Inordinate delay in disbursement of scholarship	Weak internal control	324,000
59	Dy. DEO (M-EE) Bhera	11	Recovery due to Excess payment of Income tax	Recovery	50,247
60	Dy. DEO (M-EE) Shahpur	16	Recovery due to Excess payment of Income tax	Recovery	32,805
61		19	Irregular deduction of GST on exempted items	Irregularity	6,766
62	Dy. DEO (M-EE) Sillanwali	20	Expenditure incurred over and above the budget allocation	Weak internal control	5,757,408
63		21	Expenditure incurred without a person of ordinary prudence	Weak internal control	207,204
64		23	Variance between the cash book and expenditure statement - Rs149,191,809 and closing Balance Rs3337100 as per bank statement	Weak internal control	3,337,100
65		26	Irregular deduction of GST on exempted items	Irregularity	6,332
66		27	Irregular Expenditure incurred on repair of building without technical sanction	Irregularity	70,000

Sr. No	Name of Formation	PDP No.	Title	Nature of Paras	Amount (Rs)
67	DEO (SE) Sargodha	28	Unauthorized Expenditure due to Misclassification	Irregularity	291,884
68		30	Irregular payment of funds to school councils	Irregularity	20,000,000
69	DEO (WEE), Sargodha	35	Expenditure over and above Budget Allocation amounting	Weak internal control	268,690
70		36	Expenditure over and above Budget Allocation amounting	Weak internal control	164,633
71		37	Non Surrendering of Savings	Weak internal control	140,000
72	Dy.DEO (W-EE), Bhalwal	3	Overpayment of Inspection Allowance amounting	Recovery	600,000
73	Deputy DEO (MEE), Sargodha	46	Non-implementation of punishment/penalties involving recoveries of millions	Weak internal control	0
74	DO (OFWM)	01	Non Utilization of Funds amounting	Weak internal control	57,532,799
75		05	Excess Payment for Cement	Recovery	117,294
76		06	Excess Payment for Sand	Recovery	36,409
77		7	Execution of water courses without valid T.S	Weak internal control	5,7064,000
78		8	Un-authorized expenditure on installation of Nakkahs	Irregularity	1,070,965
79		10	Cash Payment instead of Vender Cheque	Weak internal control	55,000
80		11	Doubtful expenditure on repair of vehicle	Weak internal control	43,056
81		12	Cash Payment instead of Vender Cheque	Weak internal control	60,000
82		13	Cash Payment instead of Vender Cheque	Weak internal control	62,500
83		14	Doubtful expenditure on repair of vehicle	Weak internal control	44,374
84		15	Cash Payment instead of Vender Cheque	Weak internal control	54,450
85		16	Doubtful expenditure on repair of vehicle	Weak internal control	43,903
86	DO Social Welfare	01	Doubtful expenditure on repair of vehicle	Weak internal control	110,197
87	DO Sports Sargodha	01	Irregular expenditure on purchase of sports material and recovery of Income Tax and Sales Tax	Irregularity	213,240
88		02	Doubtful Payment of Cash Prize	Weak internal control	4,912,000
89		03	Irregular expenditure beyond competency	Irregularity	4,576,840
90	DO Roads	03	Less execution of work	Weak internal	285,498

Sr. No	Name of Formation	PDP No.	Title	Nature of Paras	Amount (Rs)
	DO Roads			control	
91		04	Excess Execution of Work than Revised T.S Quantity	Weak internal control	175,332
92		09	Over Payment to contractor	Recovery	1,563,250
93			Irregular Payment on account of earth work	Weak internal control	958,144
94		17	Non-recovery of lease rent of petrol pumps	Recovery	360,000
95		20	Expenditure beyond Competency	Weak internal control	33,230,000
96		21	Un-authorized advertisement of schemes without availability of budget	Irregularity	152,914,000
97		22	Irregular Expenditure by Violating PPRA Rules 27	Irregularity	3,006,000
98		23	Un-authorized execution of Soling Road amounting	Irregularity	1,962,273
99		24	Less execution of work	Weak internal control	285,498
100		-	Use of Substandard Bitumen	Weak internal control	5,921,417
101		-	Payments of Steel without Mandatory Test Reports	Weak internal control	1,062,707
102	DO Buildings	07	Overpayment on account of carriage and labour of Non-Schedule	Recovery	71,390
103			Irregular/Un-Justified Payment of Dismantling and Concrete for Floors	Irregularity	964, 546
104		09	Overpayment on account of carriage and labour of Non-Schedule	Recovery	128,378
105		12	Overpayment on account of Non-Schedule	Recovery	90,293
106		13	Unjustified/Excess Payment due to opting non-schedule items instead schedule item	Weak internal control	377,866
107		15	Overpayment on account of earth work –	Recovery	58,015
108		16	Non-credit of un-spent balance of repair and maintenance grants at the end of financial year - Million of rupee	Weak internal control	0
109		17	Irregular/un-justified payment of dismantling and reconstruction of foundation of boundary walls resulting in loss to public exchequer	Irregularity	0
110		20	Overpayment due to allowing excessive rate for RCC work	Recovery	464,784
111		21	Non-deduction of price variation	Recovery	285,701

<b>Sr. No</b>	<b>Name of Formation</b>	<b>PDP No.</b>	<b>Title</b>	<b>Nature of Paras</b>	<b>Amount (Rs)</b>
			on account of steel		
112		23	Overpayment on account of dismantled brick/stone blast	Recovery	195, 735
113		24	Irregular/un-justified payment of excavation and brick blast for foundation of boundary wall	Irregularity	48,029
114	Livestock	02	Un-authorized payment of pay and allowances	Irregularity	555,732

## PART-II

[Para 1.1.3]

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

(Rs in million)

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
1	1	EDO (Health)	Unauthorized payment on account of GST	Internal control weakness	0.318
2	7		Non deduction of income tax	Recovery	0.154
3	10		Non Forfeiting of Performance security	Internal control weakness	0.491
4	11		Non Deposit of Performance Security	Internal control weakness	0.307
5	14	MS THQ Hospital Shahpur	Excess payment on account of X-ray films	Internal control weakness	0.042
6	15		Unauthorized payment of Account of transportation of goods	Irregularity	0.174
7	17		Payment to medicine companies without deducting income tax	Recovery	0.111
8	18		Loss to Govt. due to non-imposition of Liquidated Damages	Recovery	0.100
9	20		Excess payment of electricity bills	Recovery	0.092
10	21		Utilization of MSD Budget on Local Purchase of Medicines	Internal control weakness	0.853
11	23	SMO RHC Jhawrian	Utilization of MSD Budget on Local Purchase of Medicines	Internal control weakness	0.113
12	24		Irregular expenditure on day to day local purchase of medicines	Irregularity	0.189
13	28	SMO RHC Lilliani	Irregular expenditure under Cost of Stores	Irregularity	0.744
14	32		Irregular expenditure under Cost of Stores	Irregularity	0.465
15	33		Irregular expenditure under Cost of Stores	Irregularity	0.149
16	37	Dy. DEO (M-EE) Sahiwal	Double Drawal of GST without rendering GST Invoice	Internal control weakness	0.033
17	38		Irregular payment on account of Inspection Allowance	Irregularity	0.090
18	39		Recovery of Charge Allowance	Recovery	0.390
19	40		Illegal Payment of Income Tax	Recovery	0.633
20	42	Dy. DEO (W-EE) Sahiwal	Loss due to non contribution towards funds	Internal control weakness	0.062
21	44		Irregular Expenditure under cost of Stores	Irregularity	0.273
22	47	HM Govt. Deaf and Defective School Sargodha	Non accountal of items	Internal control weakness	0.258
23	48	DO (Health)	Unauthorized payment of scholarship	Irregularity	0.939
24	49		Unauthorized purchase of uniform	Irregularity	0.631
25	51		Overpayment due to charging of exorbitant rates	Recovery	0.102
26	55		Non deduction of income tax	Recovery	0.342
27	56		Govt. receipts deposited not verified	Internal control weakness	1.052
28	59		Irregular expenditure for	Irregularity	1.500

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			maintenance of buildings		
29	60		Unauthorized drawl of NPA/PCA	Irregularity	2.232
30	64		Non recovery due to non registration of food license	Recovery	14.400
31	65		Non reconciliation with treasury	Internal control weakness	0.468
32	68		Non collection of performance security	Internal control weakness	1.185
33	69		Unjustified drawl of TA/DA	Irregularity	1.024
34	70		Non verification of sales tax	Internal control weakness	0.330
35	71		Unjustified payment	Irregularity	0.834
36	72		Doubtful Expenditure on Repair	Irregularity	0.411
37	74		Unauthorized Expenditure	Irregularity	0.540
38	77		Irregular expenditure on purchase of bedding & clothing	Irregularity	1.055
39	80		Irregular Expenditure on account of Others	Irregularity	0.949
40	81		Unjustified Expenditure on Uniform	Irregularity	0.494
41	82		Unjustified payment on account transportation	Irregularity	0.699
42	83		Loss to Govt. due to sale of plants	Internal control weakness	0.173
43	84		Unauthorized deposit of amount in bank account	Internal control weakness	6.297
44	85		Unauthorized payment of leave encashment	Irregularity	0.810
45	86		Unjustified payment	Irregularity	0.318
46	87		Non Deduction of Income Tax	Recovery	0.630
47	88	DO (Forest)	Unauthorized repair of vehicle	Irregularity	0.053
48	89		Non-recovery due to non auction of tree	Recovery	0.083
49	90		Irregular expenditure	Irregularity	0.299
50	91		Irregular expenditure	Irregularity	0.793
51	92		Unauthorized Expenditure due to Misclassification	Irregularity	0.039
52	93	Dy. DO (OFWM) Sargodha	Unauthorized repair of vehicle	Irregularity	0.087
53	94		Unjustified drawl of TA/DA	Irregularity	0.131
54	95		Unauthorized consumption of POL	Irregularity	0.124
55	96	Dy. DO (OFWM) Sillanwali	Unauthorized repair of vehicle	Irregularity	0.109
56	97		Unjustified drawl of TA/DA	Irregularity	0.054
57	98		Unauthorized consumption of POL	Irregularity	0.125
58	99	Dy. DO (OFWM) Sahiwal	Unauthorized repair of vehicle	Irregularity	0.028
59	100		Unjustified drawl of TA/DA	Irregularity	0.083
60	101	Dy. DO (OFWM) Bhalwal	Unauthorized Repair of Vehicle	Irregularity	0.081
61	102		Unjustified drawl of TA/DA	Irregularity	0.108



Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount	
62	103		Unauthorized consumption of POL	Irregularity	0.083	
63	104	Dy. DO (OFWM) Shahpur	Unauthorized repair of vehicle	Irregularity	0.069	
64	105		Unjustified drawl of TA/DA	Irregularity	0.117	
65	106		Unauthorized consumption of POL	Irregularity	0.103	
66	107	DO (OFWM)	Loss to the Govt. due to increase of material rates	Internal control weakness	0.209	
67	108		Excess expenditure	Recovery	0.627	
68	109		Unjustified payment	Irregularity	51.540	
69	110		Loss to the Govt	Internal control weakness	0.208	
70	112		Unauthorized payment on Account of Segments	Irregularity	13.513	
71	113		Unjustified release of funds to the WUAs	Irregularity	0.412	
72	114		Loss to the Govt. due to increase of material rates	Internal control weakness	0.113	
73	115		Loss to the Govt. due to increase of material rates	Internal control weakness	0.195	
74	116		Loss to the Govt.	Internal control weakness	0.319	
75	117		Loss to the Govt. due to increase of material rates	Internal control weakness	0.156	
76	118		Loss to the Govt.	Internal control weakness	0.652	
77	119		Loss due to Non-Completion of Water Courses	Internal control weakness	7.616	
78	120		Non realization of Govt. revenues due to non auctioning of laser units	Internal control weakness	0.222	
79	121		Overpayment to the WUA	Recovery	0.013	
80	124		SMO RHC 46/SB	Govt. receipts deposited not verified	Internal control weakness	0.145
81	128			Non accountal of x-ray films	Internal control weakness	0.243
82	130	Recovery of laboratory and x-ray share		Recovery	0.059	
83	131	Non Realization of Admission and Ward Charges		Recovery	0.038	
84	132	Non deduction of Health Sector Reform Allowance		Recovery	0.018	
85	133	Recovery of pay & allowances		Recovery	0.173	
86	134	Unauthorized expenditure on purchase of LP items		Irregularity	0.336	
87	135	Unauthorized expenditure for maintenance of buildings		Irregularity	0.150	
88	136	Non verification of sales tax		Internal control weakness	0.029	
89	138	MS THQ Hospital Sillanwali	Non deduction of income tax	Recovery	0.094	
90	139		Govt. receipts deposited not verified	Recovery	0.487	
91	140		Non Realization of Operation Charges	Recovery	0.371	
92	141		Unjustified drawl due to	Irregularity	0.070	

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			substandard DTL report		
93	144		Non Realization of Admission and Ward Charges	Recovery	0.216
94	145		Non collection of performance security	Recovery	0.030
95	146		Non accountal of x-ray films	Internal control weakness	0.621
96	147		Non accountal of general items	Internal control weakness	0.341
97	148		Non verification of sales tax	Internal control weakness	0.181
98	149		Unauthorized expenditure for maintenance of buildings	Irregularity	0.194
99	151		Loss to Govt. due to non-imposition of Liquidated Damages	Recovery	0.089
100	152		Loss to Govt. due non-receipt of Performance Security	Internal control weakness	0.508
101	153		Un-authorized Drawl of NPA allowance	Irregularity	0.240
102	155		Un-Lawful purchase of medicine after the expiry of bid validity period	Irregularity	9.313
103	158		Un-justified payment of DTL Charges	Irregularity	0.077
104	159		Doubtful purchase of I.V Cannulas	Irregularity	0.211
105	160		Doubtful expenditure on account of Transportation of Goods	Irregularity	0.059
106	161		Loss to government	Internal control weakness	0.091
107	163		Un-authorized payment	Irregularity	0.086
108	164		Irregular purchase of medicines due to defective procurement process	Irregularity	0.899
109	165		Non utilization of Development Funds	Internal control weakness	6.275
110	166	DO (Live Stock)	Irregular expenditure out of development funds	Irregularity	0.554
111	168		Un-justified payment on account of pay & allowances	Irregularity	11.041
112	170		Non reconciliation of the income with the treasury	Internal control weakness	0.796
113	171		Irregular payment against misbranded medicines	Irregularity	0.047
114	172		Irregular payment of previous liabilities	Irregularity	0.238
115	174	Dy. DEO (M-EE) Bhalwal	Overpayment of Inspection Allowance	Recovery	1.344
116	179		Doubtful consumption of POL	Irregularity	0.292
117	183		Recovery of Charge Allowance	Recovery	0.444
118	184		Overpayment of Inspection Allowance	Recovery	0.300
119	188	Dy. DEO (W-EE) Shahpur	Non verification of challans of Conveyance Allowance	Internal control weakness	-
120	190		Irregular drawl of TA/DA claims	Irregularity	0.050
121	192		Doubtful consumption of POL	Irregularity	0.157
122	193	EDO (W&S)	Un-authentic expenditure	Irregularity	4.451

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
123	194		Defective / improper maintenance of Cash Book	Internal control weakness	-
124	195		Doubtful expenditure	Irregularity	0.091
125	196		Likely misappropriation	Irregularity	0.098
126	197		Loss to government due to non-imposition of penalty	Internal control weakness	72.222
127	200	SMO RHC Bhabra	Blockage of Govt. money	Internal control weakness	3.616
128	202		Non verification of receipts from Government treasury	Internal control weakness	0.120
129	203		Non-accountal of Government Receipt in Cash Book	Internal control weakness	0.120
130	205		Loss to Govt. due non-receipt of Performance Security	Internal control weakness	0.041
131	207		Un-Lawful purchase of medicine after the expiry of bid validity period	Irregularity	0.828
132	208		Doubtful purchase of medicines	Irregularity	0.828
133	209	DO (Agriculture)	Irregular expenditure on account of TA/DA	Irregularity	0.229
134	210		Irregular expenditure on account of POL	Irregularity	0.430
135	211		Doubt-full expenditure on account of Gas charges Rs94,080 resulting in loss	Irregularity	0.045
136	212		Loss to the Govt. due to non deduction of 5% of Basic Pay	Recovery	0.048
137	214		Non execution of repair work of Agriculture Building Office	Internal control weakness	0.400
138	215	DO (Buildings)	Un-justified payment for third party validation	Irregularity	1.838
139	217		Non Recovery of Professional Tax	Recovery	0.510
140	218		Loss to the Govt. due to less deduction of Income Tax	Recovery	0.190
141	219		Loss to the Govt. due to less deduction of income tax	Internal control weakness	18.320
142	220		Non utilization and non reconciliation of deposit work account	Internal control weakness	0.452
143	222		Non-deduction of price variation on account of Steal	Recovery	0.285
144	225		Non-deduction of price variation on account of Diesel	Recovery	0.371
145	228		Unauthorized payment for weather shield paint	Irregularity	0.252
146	229		Overpayment due to allowing excessive rate for RCC work	Recovery	0.465
147	230		Irregular release of premature securities	Irregularity	3.177
148	231		Un-authorized execution of repair work	Irregularity	1.447
149	233		Un-authorized execution of repair work of different residences and offices	Irregularity	0.378
150	235		Irregular and Uneconomical purchase of fans	Irregularity	4.077
151	236		Irregular expenditure on earth filling	Irregularity	1.263

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount	
152	238	MS THQ Hospital Bhalwal	Irregular Expenditure	Irregularity	0.571	
153	239		Un-authorized payment on account of POL of Generator	Irregularity	0.280	
154	241		Irregular Expenditure	Irregularity	0.195	
155	244		Loss to the Govt. due to non imposition of penalty on defaulter contractors	Internal control weakness	0.311	
156	245		Loss to the Govt. due to acceptance of below shelf life medicine	Internal control weakness	0.101	
157	246		Loss to the Govt. due to non deduction of LD charges	Recovery	0.175	
158	248		Irregular payment of NPA	Irregularity	0.114	
159	250		Un-authorized purchase of Sub-standard medicine	Irregularity	0.023	
160	251		SMO RHC Moazzamabad	Non utilization of budget under head of Medicine	Internal control weakness	1.314
161	253	Loss to the Govt. due to non imposition of penalty on defaulter contractors		Recovery	0.028	
162	257	Dy. DEO (W-EE) Bhalwal	Recovery of Charge Allowance	Recovery	0.652	
163	260		Irregular expenditure	Irregularity	1.537	
164	263		Non utilization of NSB funds	Internal control weakness	1.525	
165	265	MS THQ Hospital Chak 90/SB	Loss to the Govt. due to non deduction of LD charges	Recovery	0.056	
166	266		Loss to the Govt. due to non imposition of penalty on defaulter contractors	Recovery	0.034	
167	269		Irregular purchase of LP Medicine	Irregularity	0.802	
168	271		Irregular payment of NPA	Irregularity	0.288	
169	272		Non utilization of building repair budget	Internal control weakness	0.450	
170	273		Irregular Expenditure	Irregularity	0.604	
171	274		Un-authorized occupation of Hospital Quarter by Police Staff	Irregularity	-	
172	275	MS THQ Hospital Kot Momin	Non deposit of receipt	Internal control weakness	0.146	
173	276		Unauthorized purchase of X-Ray films	Irregularity	0.175	
174	278		Loss to the government	Internal control weakness	2.124	
175	279		Non Utilization of Medicines Budget	Internal control weakness	1.984	
176	282		Non imposition of Liquidated damages	Recovery	0.031	
177	283		Non-forfeiture of securities	Internal control weakness	0.138	
178	285		Loss due to un-used govt. residence	Internal control weakness	0.620	
179	286		Overpayment of Conveyance Allowance and Health Sector Reform Allowance	Recovery	0.019	
180	287		SMO RHC Phullar wan	Non deposit of receipt	Recovery	0.126
181	289			Loss to the government	Internal control weakness	0.313

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
182	290		Unauthorized drawl of money without DTL reports	Irregularity	0.193
183	291		Unauthorized expenditure. (involving recovery of Rs53,956)	Irregularity	0.371
184	292		Non-supply of medicines by the contractors (non-forfeiture of securities-Rs14,243)	Internal control weakness	0.284
185	293		Loss to Government	Internal control weakness	0.240
186	294		Loss to Government due to unused ambulances	Internal control weakness	1.072
187	296	DO (Budget)	Unauthorized use of Government Vehicle	Irregularity	0.215
188	299	General Nursing School	Irregular repair of Government Vehicle	Irregularity	0.181
189	300		Payment of stipend through cash	Internal control weakness	15.256
190	301		Unauthorized payment of pay & allowances	Irregularity	0.078
191	303	DCO	Irregular purchase of stationery	Irregularity	0.396
192	304		Unauthorized use of Government Vehicle	Irregularity	0.735
193	306		Irregular expenditure on walk through gates	Irregularity	0.278
194	307		Recovery due to High Rental Charges	Internal control weakness	0.737
195	308		Excess payment of GST	Recovery	0.153
196	309		Mis-classification Expenditure	Internal control weakness	2.066
197	310		Unjustified expenditure on printing of domicile paper	Internal control weakness	1.100
198	311		Blockage of Government Funds	Internal control weakness	13.900
199	312		Uneconomical expenditure on Rent of CCTV cameras	Internal control weakness	2.858
200	313		Unjustified expenditure on Elections	Irregularity	1.498
201	314		Abnormal Flow of expenditure during the month of Jan 2015	Internal control weakness	1.000
202	315		Irregular expenditure	Irregularity	0.139
203	317		MS THQ Hospital Bhera	Non deduction of GST	Recovery
204	319	Unauthorized expenditure involving (overpayment of Rs51,475)		Irregularity	0.354
205	320	Misclassification of Expenditure		Internal control weakness	0.128
206	321	Non imposition of Liquidated damages		Recovery	0.038
207	322	Non-forfeiture of performance security		Internal control weakness	0.139
208	324	Non-utilization of government Assets		Internal control weakness	2.000
209	325	Non deposit of Government receipt		Recovery	0.296
210	329	DO (Roads)	Irregular payment	Irregularity	63.865
211	331		Irregular expenditure on information/sign board	Irregularity	0.125
212	332		Irregular Execution of Schemes	Irregularity	90.519
213	334		Unjustified payment to Pakistan Railway on account Railway	Internal control weakness	5.020

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			crossing		
214	339		Wastage of public property	Internal control weakness	3.000
215	348		overpayment to contractor due to Incorrect Application of Rates	Recovery	0.062
216	351		Non-recovery of lease rent of petrol pumps	Recovery	0.500
217	356		Irregular payment of pay and allowance of contract staff	Irregularity	0.008
218	358		Irregular expenditure without PC-1 approval	Irregularity	79.179
219	359		Concealment of Expenditure	Internal control weakness	95.416
220	365		Overpayment on Account of Earth Work 95% to 100% compaction	Recovery	0.022
221	368	Dy. DEO (M-EE) Sillanwali	Overpayment of Inspection Allowance	Recovery	0.480
222	376	Dy. DEO (W-EE) Sillanwali	Overpayment on Account of inspection allowance during Leave	Recovery	0.135
223	378		Non disposal of funds	Internal control weakness	0.200
224	379	EDO (Agri)	Irregular expenditure on account of POL	Irregularity	0.157
225	380		Doubtful expenditure on repair of vehicle	Irregularity	0.079
226	381		Irregular drawl of allowances	Irregularity	0.002
227	382		Non-Acceptance of performance security	Internal control weakness	0.221
228	385		Non deposit of receipt	Recovery	0.046
229	386		Irregular expenditure on account of transportation charges	Irregularity	0.048
230	387	THQHospital Bhagtanwala	Non deduction of liquidity charges and forfeit of security	Recovery	0.328
231	388		Irregular expenditure on account of repair of Machinery & equipment	Irregularity	0.495
232	389		Un-Lawful Purchase Of Medicine After the Expiry of Bid Validity Period	Irregularity	-
233	392		Overpayment on Account of Charge Allowance	Recovery	0.023
234	397		Non use/disposal of vehicle	Internal control weakness	0.500
235	399		Irregular purchase recovery on account of security and liquidation charges	Irregularity	0.450
236	402	EDO (Edu)	Wasteful expenditure on account of purchase of sewing machines and embroidery machines (623,040+420,000)	Irregularity	1.043
237	403		Undue deduction of GST	Irregularity	0.077
238	404		Imposition of penalties beyond Administrative powers	Irregularity	-
239	406		Loss to government due to irrational procurement of mats	Internal control weakness	0.453
240	407		Non observance of market rates while making procurement	Internal control weakness	0.161

## Annexure-B

### Detail of purchases made through splitting

Name of Formation	PDP No.	Supplier	Bill No. / Date	Description of Purchases	Value (Rs)
Dy. DEO (M-EE) Bhalwal	2	Galaxy	404/0	Room cooler and other accessories	49,858
		Galaxy	405/0	UPS with accessories	49,954
		Galaxy	413/0	4 tyres	49,140
		Galaxy	414/0	Denting & penting	49,140
		Galaxy	-	Full engine overhalling	95,940
		Galaxy	415/0	Car polish	5,616
		Galaxy	408/0	Laptop HP	49,140
THQ Hospital Sillanwali	51	M/S S.H enterprises	0/ 01-12-16	Pharmacy Outlet	49,500
				Medicine Counter	21,500
		M/S S.H enterprises	0/14-12-16	Medicine Cabinet Rack	76,050
		M/S Hadayat Ullah	407/12-01-17	Misc. Items Fire Extinguishiore	80,870
		M/S Friends Trade Link		Khaki envelope	63,657
		M/S Friends Trade Link	0 02-02-17	Gulocometer	81,081
		M/S hanif Zia Printing	0 05-01-17	Out Door Ticket CC Bills	152,000
			0/22-2-17	Out Door Ticket	172,575
		Tahir surgical	2056/1-1-17	8-Misc items	42,800
		Tahir surgical	2052/20-1-17	12- misc items	22,650
		Tahir surgical	2053/20-1-17	12-misc items	16,360
		Tahir surgical	2054/20-1-17	3-misc items	5,600
		Tahir surgical	2048/2-1-17	12- misc items	12,660
		Tahir surgical	2050/1-2-17	12-misc items	22,860
		Tahir surgical	2051/1-2-17	7-misc items	12,450
		Tahir surgical	2046/16-2-17	12-misc items	33,490
		Tahir surgical	2047/16-2-17	8-misc items	13,360
		Tahir surgical	2043/1-3-17	10-misc items	33,680
		Tahir surgical	2045/1-3-17	7-misc items	16,060
		S.H enter	15-12-16	Bed sheet	307,125
		Pak traders	10-12-16	Blanket	66,000
		Pak traders	10-12-16	Takiya cover	19,000
		Pak traders	23-2-17	Destor	23,400
		Pak traders	23-2-17	d- sheet	19,900
		Pak traders	23-2-17	t-cloth	62,500
		Pak trader	28-1-17	Foam with cover	74,250
		Pak trader	28-1-17	Pilo	7,000
		Pak traders	4-2-17	Matres foam	24,750
		Pak trader	0	Towel	27,500
		Pak trader	0	Doctor coat	25,500
		Had yat ullah	34/28,1.17	AIR FRESHERNERS	34,800
		-do-	0	Glass CALENER	9,000
		-do-	43/24.1.17	Khaki LAFY	50,000
-do-	37/11-2-17	ECG roll	8,250		

Name of Formation	PDP No.	Supplier	Bill No. / Date	Description of Purchases	Value (Rs)
		-do-	-do-	Gel	1,700
		-do-	-do-	Shoper	24,325
		-do-	-do-	Mask	5,500
		-do-	-do-	Floor cleaner	12,000
		-do-	42/27-1-17	Shoper	34,750
		-do-	47/28-1-17	7 misc items	64,560
		Hadyat ullah	38/8-11-16	3- misc items	55,224
		Hadyat ullah	41/15-11-16	Energy saver	71,662
		Hadyat ullah	33/30-11-16	4-misc items	49,140
		Hadyat ullah	46/21-12-16	Energy saver	42,412
		Hadyat ullah	45/28-12-16	3- misc items	48,508
		S.H enter	5-12-16	Iron sheet	93,366
		S.H enter	5-12-16	Fixture	98,046
		M/S Hadayat Ullah	229 10-04-17	Automatic Aerosol	58,410
		-do-	220	Tissue Paper	24,700
		-do-	0	Mosquito Spray	52,700
		-do-	226 27-04-17	Hand wash	33,000
		-do-		Liquid Soap	43,750
		M/S usama	22-04-17	Air Freshener	155,937
		-do-	14-04-17	Plastic Shopper	0
		-do-	22-04-17	COS	155,937
		M/S Hadayat Ullah	18-04-17	COS	200,608
		0	17-04-17	COS	238,832
		-do-	18-04-17	COS	206,500
		-do-	28-04-17	COS	273,465
		M/S Hadayat Ullah	12-04-17	COS	236,784
		M/S S.H Enter.	04-04-17	Furniture	415,286
		M/S Friend trade link	13-03-17	Equipment	343,793
		M/S Dawood Inter.	17-03-17	Equipment	537,953
		M/S Friend trade link	01-05-17	Computer System	173,745
		-do-	02-05-17	Equipment	374,693
		M/S Hadayat Ullah	09-06-17	Air Freshener	363,343
		M/S Dawood Inter.	29-04-17	A.C	209,900
		M/S Hadayat Ullah	01-06-17	COS	243,943
		-do-	May & June	Yellow Room	781,000
RHC 104 N.B District Sargodha	7	Al-Riaz traders	39/5-6-2017	3 items	48,180
		Al-Riaz traders	40/5-6-2017	Distemper	48,812
		Al-Riaz traders	41/6-6-7017	Wire	46,332
		Al-Riaz traders	333/7-6-2017	Bench	44,460
		Al-Riaz traders	334/7-6-2017	Water dispenser and fans	49,725
		Al-Riaz traders	44/7-6-2017	Medicine rock	42,120
		Al-Riaz traders	335/8-6-2017	Pilot	18,720
		Al-Riaz traders	332/8-6-2017	Bench	44,460
		Waqas Bros	0/14-6-2017	Battery	33,930
		Waqas Bros	0/14-6-2017	Blanket	28,080
		Al-Riaz traders	337/15-6-2017	Water dispenser	44,226
		Al-Riaz traders	336/15-6-2017	Medicine rock	49,783
		Al-Riaz traders	338/16-6-2017	Medicine trolley	8,197
		Al-Riaz traders	343/19-6-	Sign board, braket fan,	39,195



Name of Formation	PDP No.	Supplier	Bill No. / Date	Description of Purchases	Value (Rs)
			2017	wooden chair	
		Al-Riaz traders	344/19-6-2017	Entire Wiring	46,800
		Al-Riaz traders	2-5-2017	Registers	3,803
		Al-Riaz traders	331/20-6-2017	Registers	3,803
THQ hospital Sillanwali	55	Fiends trade link	31-3-17	Plastic bags for medicine with name	175,500
		Fiends trade link	1-4-17	Envelop khaki for medicines	131,625
		Fiends trade link	15-12-16	Iron racks	24,512
		Fiends trade link	15-12-16	Iron racks	26,852
		Fiends trade link	15-12-16	Iron racks	29,192
THQ Hospital Bhera	56	MS Dawood International	2035/22.12.16	Deepfreezer PEL	77,220
		MS Dawood International	2042/20.12.16	Washing Machine	22,815
		SH Enterprises	1602/28.09.16	Electric Wall Bracket Fan	79,361
		SH Enterprises	1611/30.09.16	Exhaust Fan	92,723
District Officer Health	84	Faqir Muhammad	811/29.12.16	Life boy, plastic balti etc	699,900
District Officer Health	83		523/21.11.16	Diary Despatch register	157,950
			507/22.11.16	Daily Exp book	157,950
			512/20.11.16	Child Health Register	96,525
			557/25.11.16	Stock register	193,050
			530/20.11.16	Outdoor register	263,250
			548/24.11.16	Register	96,525
			558/26.11.16	Indent book	78,975
<b>Total</b>					<b>10,816,948</b>

## Annexure-C

### Detail of dismantled material

Sr. No	Name of work	Bricks									
		Pakka Brick Work Cft	Good Bricks in Nos	Recovery of Good Bricks @ Rs5000 %	Brick Blast	Brick Blast recovery @ Rs1500 %Cft					
1	Construction of BW and GP At GBHS Chak No 71/SB	6,273	59,280	237,120	3,137	47,048					
2	Re. Const of 04 CR and Verandah in GGPS at Hussain Abad	1,097	10,367	41,468	549	8,228					
3	Dang Building of 06- Nos CR in GHS at Turtipur Tehsil Bhalwal	1,826	17,256	69,024	913	13,695					
4	Dang Building GHS at Chak NO 156	7,936	74,995	299,980	3,968	59,520					
5	Re-const. of 04 Nos CR at GGHS Pullarwan	3,213	30,363	121,452	1,607	24,098					
6	Const. of 02 Class Rooms with ver at GGHS at Chak No 109/SB	1,978	18,692	74,768	989	14,835					
7	Const. of 02 Class Rooms with ver at GGHS at Chak No 82/NB	2,775	26,224	104,896	1,388	20,813					
8	Const. of Dangerous building at GGHS at Chak No 82/NB	3,579	33,822	135,288	1,790	26,843					
9	Const. of Dangerous building at GGHS at Chak No 115/NB	3,815	36,052	144,208	1,908	28,613					
10	Reconst. Of 02 CR ver at chak no 10 Tehsil Bhalwal	1,422	13,438	53,752	711	10,665					
11	Const. of 03- Add CR and Ver at GGHS at Chak NO 46SB	2,178	20,582	82,328	1,089	16,335					
12	Const. of 03 CR with Ver in GBHSS at Chak No 126SB Tehsil Silanwali	2,722	25,723	102,892	1,361	20,415					
<b>Sub Total</b>				<b>1,467,176</b>		<b>291,108</b>					
						<b>Total-I</b>	<b>1,758,284</b>				
Sr. No	Name of work	Doors with Chokhat			Windows			Tiles			
		Qty	Rate	Amount	Qty	Rate	Amount	Qty	Rate	Amount	
1	construction of BW and GP At GBHS Chak No 71/SB	2	6,000	12,000	-	2,000	-	5,000	-	-	
2	Re. Const of 04 CR and Verandah in GGPS at Hussainabad	7	6,000	42,000	6	2,000	12,000	5,000	-	-	
3	Dang Building of 06- Nos CR in GHS at Turtipur Tehsil Bhalwal	8	6,000	48,000	10	2,000	20,000	1,300	5,000	65,000	
4	Dang Building GHS at Chak NO 156	5	6,000	30,000	10	2,000	20,000	5,000	-	-	
5	Re-const. of 04 Nos CR at GGHS Pullarwan	2	6,000	12,000	6	2,000	12,000	5,000	-	-	
6	Const. of 02 Class Rooms with ver at GGHS at Chak No 109/SB	2	6,000	12,000	11	2,000	22,000	5,000	-	-	
7	Const. of 02 Class Rooms with ver at GGHS at Chak No 82/NB	2	6,000	12,000	10	2,000	20,000	540	5,000	27,000	
8	Const. of Dangerous building at GGHS at Chak No 82/NB	3	6,000	18,000	10	2,000	20,000	1,423	5,000	71,150	
9	Const. of Dangerous building at GGHS at Chak No 115/NB	-	6,000	-	-	2,000	-	5,000	-	-	
10	Re-const. Of 02 CR ver at chak no 10 Tehsil Bhalwal	1	6,000	6,000	3	2,000	6,000	5,000	-	-	
11	Const. of 03- Add CR and Ver at GGHS at Chak NO 46SB	4	6,000	24,000	7	2,000	14,000	1,436	5,000	71,800	
12	Const. of 03 CR with Ver in GBHSS at Chak No 126SB Tehsil Silanwali	5	6,000	30,000	10	2,000	20,000	1,874	5,000	93,700	
<b>Total</b>				<b>246,000</b>			<b>166,000</b>			<b>328,650</b>	
						<b>Total-II</b>	<b>740,650</b>				
<b>Grand Total (Total-I + Total-II)</b>						<b>(1,758,281 + 740,650)</b>				<b>2,498,931</b>	

## Annexure-D

### Detail of abandoned schemes

(Rs in million)

Name of Scheme / Work	LOCATION Tehsil/UC No.(Place)	Date of Start	AA cost	T.S. Cost	%AGE of funds utilized	Total expdr.	Funds Required	Physical progress as per scope of work	Remarks/constraints/reasons of slow progress.
1	2	3	4	5	6	7	8	9	10
Up-Gradation of Govt. Girls Community Model School Shahzad Pur to Elementary Level Tehsil Shahpur	Shahpur	07.02.15	5.981	4.621	38%	2.260	3.721	First Floor: Shuttering in progress.	-
Construction of 3 Class Rooms (16'x24') with 7' Verandah, 1 Office 290 Sft, 1280 Rft Boundary Wall with Gate & Gate Pillars & 1 Toilet Block in Govt. Boys High School at Chak No.99/NB Tehsil Sillanwali	Sillanwali / (PP-35)	16.12.2009	3.279	3.279	93%	3.047	0.232	i) C/Rooms:- Rubbing in progress. ii) B/Wall:- Pointing in progress. iii) Gate & Gate pillar:- Completed. iv) Toilet Block:- Rubbing in progress.	1) Work held up by the contractor due to want of balance funds. 2) Funds demanded vide DO (B) Sgd. No.4079 dated 30-08-2013.
Construction of One C/Room 24'x16' at GGPS Afzal Colony. (Bhalwal).	Bhalwal/ (PP-30)	11.08.2015	0.268	0.288	23%	0.061	0.207	Brick work upto DPC completed.	a) Funds as per revised estimate on current rates to complete balance work is still awaited. b) Funds demand vide DO (B) No.3898 dated 21-08-2013.
Construction of One C/Room (24'x16') without verandah at GBPS Chiller (Bhalwal).	Bhalwal / (PP-28)	21.08.2006	0.263	0.2876	43%	0.113	0.15	Brick work completed upto roof level.	a) Funds as per revised estimate on current rates to complete balance work is still awaited. b) Funds demand vide DO (B) No.3898 dated 21-08-2013.
Repair of Building at GGPS Chaowal (Bhalwal).	Kot Moman / (PP-30)	28.08.2006	0.521	0.521	64%	0.336	0.185	Cement pointing and plastering in progress.	a) Funds as per revised estimate on current rates to complete balance work is still awaited. b) Funds demand vide DO (B) No.3898 dated 21-08-2013.
Repair of GGHS at Chak No.40/SB (Sargodha)	Sargodha / (PP-32)	24.08.2006	0.339	0.347	34%	0.114	0.225	B/Wall: - Brick work completed.	a) Funds as per revised estimate on current rates to complete balance work is still awaited. b) Funds demand vide DO (B) No.3898 dated 21-08-2013.
-do- at GHS Lakseen, tehsil Bhalwal	Kot Moman / (PP-31)	14.04.2002	0.4294	0.4294	12%	0.052	0.3774	Masonry upto DPC completed.	a) Original Contract finalized balance funds not received up till now. (Contractor died, scheme to finalize, scheme to revise for balance work, estimate framed) Amended estimate for Rs.1,367 (M) submitted to EDO(Edu.) Sgd vide DO(B) Sgd No.1382, dated 20.3.2012 for amended A.A. b) Funds demand vide DO (B) No.3898 dated 21-08-2013.
Construction of Basic Health Unit Chak No.9/NB Tehsil Bhalwal	Bhalwal/ (PP-29)	18.01.2005	8.098	8.904	97%	7.841	0.257	Main Building. White washing in progress. MO Residence. White washing in progress. Servant Quarter. White washing in progress. B/Wall: B/Wall completed except gate.External Dev: Water supply & Sewerage in progress.	a) Rs.3,536 (M) required for WAPDA & completion of Work.b) Funds demanded vide DO (B) No.3898 dated 21-08-2013.

Construction of Veterinary Dispensary / Cattle Crush at Chak No.12/SB (Bhalwal).	Kot Moman / Nawaz S/E (PP-29)	26.02.2010	10.743	10.743	39%	4.211	6.532	B/Wall. 540-Rft pointing, plastering completed. Main Bldgs. Roof laid. Quarter. Completed upto roof level. M.O. Residence. Roof laid.	a) Scheme remained capped since 2010. Revised approval awaited. Balance work to be allotted. b) Funds demanded vide DO (B) No.3898 dated 21-08-2013.
-do- at GGHS No.10/NB, tehsil Bhalwal.	Bhalwal / (PP-29)	06.05.2004	0.4294	0.4294	10%	0.044	0.3854	Upto DPC level.	Amended estimate for Rs.1.397 (M) submitted to EDO(Edu.) Sgd vide DO(B) Sgd No.1382, dated 20.3.2012 for amended A.A.
Establishment of Govt. Boys Primary School Kacha Gorna Pathana Tehsil Kotmomin District Sargodha	Kotmomin Nawaz S/E (PP-31)	26.05.2012	3.758	3.758	94%	3.527	0.231	Completed & handed over.	Balance funds being demand since 2013 for WAPDA connection for Rs.0.150 (M)
Construction of Building and Latrine Block at GBPS Dera Mian Muzaffar Ali.	Kot Moman / Nawaz S/E (PP-31)	20013	0.472	0.472	42%	0.200	0.277	C/Room: - Plastering stage.	Balance funds Rs.0.272 (M) being demand since 2013 to complete the work.
Up-gradation of Govt: Girls M/S, Chak No.99/SB to High Level Tehsil Sargodha.	Sargodha / Imtiaz S/E (PP-32)	22.06.2007	2.155	2.182	66%	1.433	0.722	Roof laid.	Balance funds Rs.1.155 (M) being demand since 2013 to complete the work
Up-gradation of Govt. Boys Primary School Chak No.136/SB to Middle School Level (Sillanwali).	Sillanwali / Nouman S/E (PP-36)	31.08.2007	2.976	2.976	53%	1.585	1.391	Main Bldgs. Flooring completed, Rubbing in progress. Boundary Wall: - 570 Rft completed upto DPC level.	Balance funds Rs.1.391 (M) being demand since 2013 to complete the work
Up-gradation of GG High School Chak No.113/SB to Higher Level.	Sargodha / Hainf S/E (PP-35)	12.06.2007	7.425	7.115	74%	5.469	1.956	Main Bldgs: - Flooring in progress.	Balance funds Rs.1.956 (M) being demand since 2013 to complete the work
-do- at GBHS Lalliani, tehsil Bhalwal	Bhalwal / (PP-29)	29.04.2002	0.4294	0.4294	10%	0.044	0.3854	Masonry upto D.P.C. Completed.	Contractor died, work not finalized. To drop.
Construction of Technical Training Centre, Chak No.9/NB Tehsil Bhalwal.	Bhalwal/ Nouman S/E (PP-29)	02.05.2005	0.907	0.997	100%	0.953	-0.046	Completed & handed over.	Demand notice from FESCO awaited. Funds for Rs.0.704 (M) required to pay the demand notice.
GBPS at Chak No.39/NB Pakki, tehsil Sargodha. (2001-02).	Sargodha / Hanif S/E (PP-32)	17.07.2003	0.635	0.635	50%	0.318	0.317	finishing in progress.	Due to very old rates, the contractor is not willing to further execution the work. Hence the scheme may be dropped.
GPS at Channi Daal, tehsil Bhalwal.(2002-03).	Kot Moman / Nawaz S/E (PP-30)	2002	0.658	0.658	44%	0.287	0.371	Roof laid.	Due to very old rates, the contractor is not willing to further execution the work. Hence the scheme may be dropped.
GBPS at Chak No.165/NB, tehsil Sillanwali.(2002-03).	Sillanwali / Aoun S/E (PP-36)	19.09.2013	0.592	0.592	71%	0.423	0.169	Joinery work in progress.	Due to very old rates, the contractor is not willing to further execution the work. Hence the scheme may be dropped.
GGPS at Thatta Vance, tehsil Bhalwal. (2002-03).	Kot Moman / Nouman S/E (PP-30)	02.07.2013	0.635	0.635	37%	0.237	0.398	Roof laid.	Due to very old rates, the contractor is not willing to further execution the work. Hence the scheme may be dropped.

Construction of Latrine Black at GGPS Haveli Chak Musian.	Kot Moman / Nawaz S/E (PP-30)	05.08.2005	0.100	0.110	81%	0.081	0.019	Completed except some minor finishing.	Funds demand vide DO (B) No.3898 dated 21-08-2013.
Construction of 2-C/Rooms (24'x16') without verandah and Construction of Toilet Block at GBPS Moh: Sahib Din Kotmomin Bhalwal.	Kot Moman / Nawaz S/E (PP-30)	21.08.2006	0.638	0.682	55%	0.350	0.288	Main Bldgs. Building structure completed except flooring & finishing etc. Toilet Block: Not started.	Funds demand vide DO (B) No.3898 dated 21-08-2013.
GPS Hujjan No.2, tehsil Bhalwal (2002-03).	Kot Moman / (PP-30)	2002	0.409	0.409	14%	0.057	0.352	Masonry work upto DPC level.	i) Contractor died. ii) Existing structure change to stage by the School Council. iii) To drop
Construction of Veterinary Dispensary / Centre at Chak No.9/NB Tehsil Bhalwal	Bhalwal/ Nouman S/E (PP-29)	12.06.2006	7.098	7.393	84%	5.953	1.145	Main building: - Joinery work in hand. M.O. Residence: - Finishing in progress. Servant Quarters (4 Nos): Flooring in progress. Boundary Wall: - Completed except gate.	Rs.7.607 (M) required for WAPDA & completion of Work. b) Funds demanded vide DO (B) No.3898 dated 21-08-2013.
RE-Construction of Boundary 400-Rft Wall with Gate & Gate Pillars & Construction Toilet Block in Govt. Boys Primary School Chak No.43/SB Tehsil & District Sargodha	Sargodha Hamif S/E (PP-34)	28.03.2011	0.757	0.757	14%	0.103	0.654	-	Since last 4 years funds were not received, therefore the contractor is not willing to execute the work on the same rates. Either the scheme may be revised and funds may be given to re-allot the work or the scheme may be dropped.
Construction of Latrine at GGPS Chka No.89/NB (Sargodha).	Sargodha / (PP-35)	17.08.2006	0.120	0.128	47%	0.056	0.064	Completed & handed over.	The balance work has been completed by the client department himself.
Total			64.1152	64.7778		46.155	289602		

## Annexure-E

### Detail of overpayment of allowances

Name of Formation	PDP No.	Nature of Recovery	Amount (Rs)
DO Live Stock Officer	4	During Leave	35,823
DO Live Stock Officer	3	CA while residing with in Compound wall	44,604
Dy.DEO (M-EE) Shahpur	18	During Leave	50,612
Dy. DEO MEE Kotmomin	32	During Summer Vacation	215,430
General Nursing School Sargodha	103, 105	CA, Mess and Dress All during Leave	68,000
RHC Jhawarian	93	CA & HRA while residing with in Compound wall	23,865
District Officer Health	85	Vaccinators provided motorcycles	2,090,306
MS THQ Hospital Kotmomin	80	During Leave	23,595
Govt. T.B Hospital Sargodha	72	Residing with in Compound wall	608,424
Rural Health Center Phularwan	65	Residing with in Compound wall	60,000
MS THQ Hospital Sillanwali	46	CA, Mess, Dress and HRSA During Leave	137,063
RHC 46 SB	2	CA, Mess, Dress and HRSA During Leave	48,300
THQ Hospital Bhalwal	41	CA, Mess, Dress and HRSA During Leave	218,587
Dy. DEO (M-EE) Sahiwal	50, 51	CA while provided Govt. Vehicle	120,000
THQ Hospital 90/SB	107	CA, Mess, Dress and HRSA During Leave	276,276
General Nursing School Sargodha	105	CA, Mess and Dress All during Leave	43,000
RHC Phularwan	66	CA, HPA, SHA, and Half Pay during LHP	626,880
Dy. DEO (W-EE), Sargodha	40	CA during winter vacation of 2014-15 (APS incident)	2,300,106
D.O (roads), Sargodha	25	CA All while residing with in Compound wall	7,807,380
<b>Total</b>			<b>14,798,251</b>

**Annexure-F****Detail of non imposition of penalty**

(Rs in million)

<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>TS Amount</b>	<b>Penalty @ 10%</b>
1	Rehabilitation and Repair of link road from Wijhi Stop to Village Nintas, Length: 3.07 km Date of start 21.05.2016 Date of completion 20.10.2016 Name of Contractor. Rana Shehzad Dilshad	13.933	1.39
2	Improvement/Re-construction of road Sakessar to Live stock Farm and Dera Sada Lak, Length 7.20 Km Date of completion 13.10.2016 Name of Contractor M.S K.S Brothers & Company	33.743	3.37
3	Rehabilitation / Repair of road from Takhat Hazara halal Pur Noon Chowk to Pull Kasian via Pull Miani Nehr, Length 11.20 km Date of Start 23.05.2015 Date of completion 22.10.2015 Name of Contractor. Sulehria Construction Co.	10.963	1.09
4	Rehabilitation / New Construction of road from Ahmed Nagar road at Stop Bhart Chowk to Bucha Kalan via Chowk Thatta Baira & Nasir Pur Kalan Length: 16.60 km Date of start 29.05.2015 Date of completion 28.10.2015. Name of Contractor. Gondal Engineer & Builders.	21.252	2.12
5	Rehabilitation / New Construction of road from Ahmad Nagar road at Stop Bhart Chowk to Bucha Kalan via Mumrana & Merray, Length 10.40 km Date of start 23.05.2015. Date of completion 22.10.2015 Name of Contractor M. Asif Gondal	26.431	2.64
<b>Total</b>		<b>106.322</b>	<b>10.61</b>

**Annexure-G****Detail of non recovery of GST**

<b>Name of Formation</b>	<b>PDP No.</b>	<b>Nature of Irregularity</b>	<b>Amount (Rs)</b>
Dy.DEO (M-EE) Sillanwali	25	GST Less deducted	62,677
Dy. DEO (M-EE) Shahpur	15	GST Less deducted	113,718
Dy.DEO (M-EE) Shahpur	14	GST Excess paid to supplier	44,700
Dy.DEO (M-EE) Bhera	10	GST Less deducted	667,832
Dy. DEO (M-EE) Bhera	9	GST Excess paid to supplier	27,530
Dy. DEO (M-EE) Bhalwal	7	GST Less deducted	433,126
Dy. DEO (M-EE) Bhalwal	6	GST Excess paid to supplier	41,413
MS THQ Hospital, Shahpur	100	GST Excess paid to supplier	5,270
RHC 104 N.B	9	GST Excess paid to supplier	16,697
Dy. DEO (M-EE) Sillanwali	24	GST Excess paid to supplier	6,769
Dy. DEO(W-EE), Sargodha	43	GST was paid from NSB instead deducting from Un-registered suppliers	2,817,122
<b>Total</b>			<b>4,236,854</b>



## Annexure-H

### Detail of non-recovery penal rent

Name of Formation	PDP No.	Name & Designation	Particulars	Period	Amount worked out @ 60% of Pay or 10% of maximum of Scale	Per month recoverable	Month	Recoverable (Rs)
General Nursing School	106	Mrs. Goushi Sindhu Charge Nurse16	DHQ Sgd.	7-16 to 6-17	23,560	14,136	12	169,632
		Hefeeza Bibi 17	DHDC	7-16 to 6-17	54,390	32,634	12	391,608
		Muhammad Younas Stenographer15	DOH	7-16 to 6-17	43,750	26,250	12	315,000
		Malik Muhammad Shafi S/ Clerk 14	DHQ Sgd.	7-16 to 6-17	29,380	17,620	12	211,440
		Muhammad Usman Computer Operator12	EDO (H) OFF	7-16 to 6-17	16,740	10,044	12	120,528
		Muhammad Mumtaz Chowkidar01	PMS	7-16 to 6-17	14,115	8,469	12	101,628
THQ Hospital 90/SB	110	Bashir ahmad	Quarters of B=1 occupied by some private persons	7-16 to 6-17	12,000	7,200	12	86,400
		Nazir ahmad		7-16 to 6-17	12,000	7,200	12	86,400
		Umer	Quarters of B=16 occupied by some private persons	7-16 to 6-17	24,000	14,400	12	172,800
		Abdul Sallam		7-16 to 6-17	24,000	14,400	12	172,800
RHC 46 SB	4, 5	Muhammad Ashraf Lab assistant BPS-9	Occupied designated residence of BPS-18	7-2007 to date	Maximum of BPS-18 @ 10% = 9575	-	120	1,149,000
DO (OFWM)	2	M. Saleem Javid Asst Plant Pathologist	Designated Residences occupied by unauthorized persons	07/16 to 6/17	47,943	-	12	575,208
		Abdul Khaliq Asst Research officer		07/16 to 6/17	17,580	-	12	210,960
<b>Total</b>								<b>3,763,404</b>

## Annexure-I

### Detail of misclassified expenditure

Cheque No	Date	Item	Supplier	Head of accounts to be charged	Value without GST	GST	Gross Amount (Rs)
816	17.11.16	Office Almirah	MS Faqir Muhammad	COS	119,400	20,298	139,698
823	20.12.16	Iron Rack Almirah	MS Faqir Muhammad	COS	162,750	27,668	190,418
822	25.12.16	Vaporizer Machine	MS Faqir Muhammad	Purchase of Machinery	128,000	21,760	149,760
2875	21.12.16	Medicines	New Albadar Traders	Purchase of Medicine	378,553	-	378,553
2876	21.12.16	Medicines	New Albadar Traders	Purchase of Medicine	504,363	-	504,363
591	29.01.17	Rubber stamp , white shopper etc	MS Faqir Muhammad	Others	118,500	20,145	138,645
590	28.01.17	Bed Sheet Matress etc	MS Faqir Muhammad	Bedding Clothing	286,900	48,773	335,673
16	22.12.16	Supply & Fixing of Security Cameras	Sheikhupura Surgical	Purchase of equipments	87,000	14,790	101,790
307319	04.02.17	POL	Rawana Petroleum Service	POL	118,581	-	118,581
607322	04.02.17	Electricity	FESCO	Electricity	71,124	-	71,124
3347	22.01.17	Medicines	New Albadar Traders	Purchase of Medicine	339,286	-	339,286
859	02.03.17	Phenayl etc	MS Faqir Muhammad	Others	99,800	16,966	116,766
<b>Total</b>					<b>2,414,257</b>	<b>170,400</b>	<b>2,584,657</b>

## Annexure-J

### Detail of Non-recovery of penal rent, HRA and CA

Name	Parent office	Designated Residence RHC 104 N.B	Administrative authority	Allotment By	Date of Occupation	Penal Rent maximum of BPS-16@10%/CA	CA (Rs)	HRA (Rs)	Recovery (Rs)
Samar Iqbal driver BPS-7	Serving in DHQ hospital Sargodha	Occupying Residence of BPS-16	CEO/ED O Health	DHO	26-10-97	5428*201m	-	0	1,091,028
Abdul Haq driver BPS-7	TB hospital Sargodha	LHV residence(Rizwana Akhtar) w.e.f 1-2010	CEO/EdO Health	DHO	1-3-10	5428*89m	0	0	483,092
Samina kanwal C.N BPS-16	RHC 104 N.B	Residence Exist	SMO	SMO	0	1818+5000	36360	100000	136,360
Saima amin C.N BPS-16	RHC 104 N.B	Residence Exist	SMO	SMO	9-4-15	1818+5000	135000	49086	184,086
Tahira daniyal C.N BPS-16	RHC 104 N.B	Residence Exist	SMO	SMO	11-2016	1818+5000	45000	16363	61,363
Zuhaida perveen C.N BPS-16	RHC 104 N.B	Residence Exist	SMO	SMO	16-12-16	1818+5000	37580	15482	53,060
<b>Total</b>									<b>2,008,989</b>

## Annexure-K

### Detail of LP medicine purchased in excess of prescribed limit

Name of Formation	PDP No.	Object	Supplier	Bill no, & Date	Medicine	Amount (Rs)
RHC 104 NB	11	A03927	Al Badar traders	681/21-8-16	Medicines	49,950
		A03927	Al Badar traders	691/24-8-16	Medicines	46,800
		A03927	Al Badar traders	692/26-8-16	Medicines	49,050
		A03927	Al Badar traders	131/7-10-16	Medicines	18,400
		A03927	Al Badar traders	132/8-10-16	Medicines	27,162
		A03927	Al Badar traders	515/20-12-16	Medicines	42,750
		A03927	Al Badar traders	345/20-12-16	Medicines	13,500
THQ Bhalwal	35	A04727 15%1	Awan Medicode	(116) 10-11-16	E/D Lidospurin 100*24.95	2,495
		-do-	"	"	Syp Lactolose 100*110	11,000
		"	"	"	Syp Amonium Chloride 2000*31	62,000
		"	"	112(30-11-16)	Syp ammonium chloride 3000*31	93,000
		"	K.B	1906(10-10-16)	Inj. Ranitadine 2000*4	8,000
		"	"	"	Syp. Chloroquine 60ml 300*15	4,500
		"	"	"	Inj Ciprofloxacin 100ml 1000*40	40,000
		"	"	"	Syp. Paracetamol 2000*14	28,000
		"	K.B	1911(21-10-16)	Pyodine solution 450ml 200*170	34,000
		"	"	"	Pyodine surgical scrub 220*50	11,000
		"	"	14908(31-10-16)	H2O2 100*8	800
		"	"	"	Tab Misoprostol 7.50*1000	7,500
		"	"	"	Tab Cacium+vit.D 5000*3.40	17,000
		A04727 15%	K.B	1907(17-10-16)	Misc. Item	90,900
		"	AL. Shamas	0010	Misc. Item	57,500
		"	"	009	"	85,000
"	"	008	"	98,000		
THQ Hospital Sillanwali	50	A03927	-	-	-	252,526
<b>Total</b>						<b>1,197,333</b>

## Annexure-L

### Detail of allowances paid not admissible

Name of Formation	PDP No.	Name	Place of working / Period	Gross pay (Rs)	Total (Rs)	HSRA Recovery (Rs)
RHC 46 SB	03	Muhammad Shoukat khan computer operator P# 31332665 BPD-15	DCO Office w.e.f 3-2011 to date	65546*40 m HSRP @1692*40	2,621,840	67,680
RHC Farooqa	19	Tanveer Ahmad khan P# 30978015 BPS-12	DCO Office Sargodha 2008-09- to Date		3,367,000	14,930
THQ Bhalwal	40	Dr. M. Iftekhar BPS19 APMO P#30516019 Gross pay 113139	Office of Superintendent of Jail shahpur w.e.f 15-04-17 to date		452,556	7,000
THQ Silanwali	49	Dr. samina zaheer dental surgeon BPS-17 p# 31659629	General Duty 19-10-16 18-1-2017/ 90 days			18,000
CEO Health	124	Staff of CEO Office	General Duty			91,707
THQ Hospital Bhera	61	Muhammad Akram Radio Grapher	Not admissible at THQ Duty			27,468
THQ Hospital Bhera	61	Gulshan Ara Mid wife	Not admissible at THQ Duty			11,664
THQ 90 SB	112	Dr.Abida Shafqat Genealogist	Doctors of General Cadre drawing HSRA without FCPS at THQ			180,000
		Dr. Sobia Fayyaz Malik WMO				72,000
		Dr. Shumila Qasim WMO				24,000
		Dr. Tahira Jabeen WMO				36,000
		Dr.Naeem Noor M O				60,000
		Dr.Sultan Mehmood MO				60,000
		Dr.Muhammad Javeed MO				60,000
		Dr.Sultan Azam MO				60,000
		Dr.Shahad Hussain Gul MO				30,000
Dr.Muhammad Afak Saleem Mo					10,000	
DO Health	90	Umer Draz /NQ	Posted in DHO Office on General Duty and drawing Health Risk Allowance	HRA @ 1500/ Month		18,000
		Mulazim Hussain/ Chowkidar		HRA @ 1500/ Month		18,000
		Ashraf Masih /Sweeper		HRA @ 1500/ Month		18,000
		Imtiaz Hussain /Sanitary Petrol		HRA @ 1500/ Month		18,000
		Muhammad Aslam / Chowkidar		HRA @ 1500/ Month		18,000
		Ahmad Bakhsh /Mali		HRA @ 1500/ Month		18,000
MS THQ Hospital Bhera	58	Muhammad Tanzeel ur Rehman / MO	Overpayment of Adhoc Relief Allowance 50% while cumulative amount of HSRA, HPA and Adhoc is more than initial basic	Adhoc @ 4925 /Month		59,100
		Zubair Shahid / MO		Adhoc @ 4925 /Month		59,100
		Anam Hassan Jeelani /WMO		Adhoc @ 4925 /Month		59,100
RHC Bhabra	118	-	General Duty	-	-	27,504

Name of Formation	PDP No.	Name	Place of working / Period	Gross pay (Rs)	Total (Rs)	HSRA Recovery (Rs)
District Officer Health	87	Fariha Nazar / WMO	Doctors posted at BHUs drawing NPA 4000/Month instead PCA 2500/Month	Diff @ 1500/ Month		18,000
		Ayesha Zahoor / WMO		Diff @ 1500/ Month		18,000
		Dr. Muhammad Abdul Rab bin Ej / MO		Diff @ 1500/ Month		18,000
<b>Total</b>						<b>1,197,253</b>

## Annexure-M

### Detail of excess consumption of bricks

Sr. No.	W/c NO.	Measured Volume M <sup>3</sup>	Bricks Paid @ 500 m <sup>3</sup>	Bricks Admissible @ 375 m <sup>3</sup>	Excess Bricks (Rs)	Rate (Rs)	Amount (Rs)
1	35750-TL	28.71	14,350	10,766	3,584	7,500	26,878
2	16900-R	28	14,000	10,500	3,500	7,500	26,250
3	12660-TF	73.6	36,500	27,600	8,900	7,135	63,502
4	30590-R	34.85	17,000	13,069	3,931	7,100	27,912
5	58700-L	31.75	15,000	11,906	3,094	7,200	22,275
6	5645-R	48.35	24,000	18,131	5,869	7,600	44,603
7	25424-L	30.85	15,400	11,569	3,831	7,600	29,118
8	14066-R	50	25,000	18,750	6,250	7,615	47,594
9	1329-R	57.5	28,700	21,563	7,138	7,600	54,245
10	9630-R	33.5	16,750	12,563	4,188	7,340	30,736
11	2953-R	15.85	7,900	5,944	1,956	7,500	14,672
12	46695-R	53	26,500	19,875	6,625	7,500	49,688
13	29531/R	15.85	7,900	5,944	1,956	7,500	14,672
14	3730/R	40.85	20,000	15,319	4,681	7,340	34,360
15	40930/R	112.39	56,000	42,146	13,854	7,500	103,903
16	14550/TL	92.03	46,000	34,511	11,489	7,600	87,315
17	30180/L	56.35	28,000	21,131	6,869	8,650	59,415
18	30815/L	31	15,500	11,625	3,875	7,615	29,508
19	38450/L	78.8	39,400	29,550	9,850	7,640	75,254
20	53754/L	66.85	33,400	25,069	8,331	7,600	63,318
21	16000/R	75.35	37,000	28,256	8,744	7,135	62,387
22	16000/F	9.5	4,700	3,563	1,138	7,340	8,349
23	12092/R	7.505	3,700	2,814	886	7,340	6,500
24	13440/TR	219.47	109,500	82,301	27,199	7,135	194,063
<b>Total</b>							<b>1,176,517</b>

## Annexure-N

### Detail of overpayment of advance increment

Formation /PDP No.	Name	Period	Due Pay	Pay Drawn	Difference	Total Recovery	Recovery (Rs)	
Dy. DEO (M-EE) Bhera /8	Muhammad Afzal PST BPS-9	23-9-13 to 30-11-13	12280	13420	1140*2.8	2,584		
		1-12-13 to 30-11-14	12660	13800	1140*12	13,680		
		1-12-14 to 30-6-15	13040	14180	1140*7	7,980		
		1-7-15 to 30-11-15	16925	18410	1485*5	10,395		
		1-12-15 to 30-6-16	17420	18905	1485*7	7,425		
		1-7-16 to 30-11-16	21450	23280	1830*5	9,150		
		1-12-16 to 30-6-17	22060	23890	1830*7	12,810		
			1-7-17 to 31-7-17	26370	28560	2190*1	2,190	66,214
	Khalil Ahmad Rana S/O M. Shafi PTC/PST BPS-9	23-9-13 to 30-11-13	12660	13040	380*2.8	861		
		1-12-13 to 30-11-14	13040	13420	380*12	4,560		
		1-12-14 to 30-6-15	13420	13800	380*7	2,660		
		1-7-15 to 30-11-15	17420	17915	495*5	2,475		
		1-12-15 to 30-6-16	17915	18410	495*7	3,465		
		1-7-16 to 30-11-16	22060	22670	610*5	3,050		
		1-12-16 to 30-6-17	22670	23280	610*7	4,270		
			1-7-17 to 31-7-17	22670	23280	610*1	610	21,951
	Muhammad younis PTC/PST BPS-9	23-9-13 to 30-11-13	12660	14560	1900*2.8	4,307		
		1-12-13 to 30-11-14	13040	14940	1900*12	22,800		
		1-12-14 to 30-6-15	13420	15320	1900*7	13,300		
		1-7-15 to 30-11-15	17420	19895	2475*5	12,375		
		1-12-15 to 30-6-16	17915	20390	2475*7	17,325		
		1-7-16 to 30-11-16	22060	25110	3050*5	15,250		
		1-12-16 to 30-6-17	22670	25720	3050*7	21,350		
			1-7-17 to 31-7-17	27100	30750	3650*1	3,650	110,357
	Muhammad yaqoob S/o Muhammad Basheer PTC/PST BPS-9	23-9-13 to 30-11-13	11900	13800	1900*2.8	4,307		
		1-12-13 to 30-11-14	12280	14180	1900*12	22,800		
		1-12-14 to 30-6-15	12660	14560	1900*7	13,300		
		1-7-15 to 30-11-15	16430	18905	2475*5	12,375		
		1-12-15 to 30-6-16	16925	19400	2475*7	17,325		
		1-7-16 to 30-11-16	20840	23890	3050*5	15,250		
		1-12-16 to 30-6-17	21450	24500	3050*7	21,350		
			1-7-17 to 31-7-17	25640	24790	850*1	850	107,557
	Muhammad Akram s/o Muhammad Basheer PTC/PST BPS-9	23-9-13 to 30-11-13	12660	13420	760*2.8	1,723		
		1-12-13 to 30-11-14	13040	13800	760*12	9,120		
		1-12-14 to 30-6-15	13420	14180	760*7	5,320		
		1-7-15 to 30-11-15	17420	18410	990*5	4,950		
		1-12-15 to 30-6-16	17915	18905	990*7	6,930		
		1-7-16 to 30-11-16	22060	23280	1220*5	6,100		
		1-12-16 to 30-6-17	22670	23890	1220*7	8,540		
			1-7-17 to 31-7-17	26980	28440	850*1	850	51,223
	Dy. DEO (M-EE) Bhalwal /01	Tariq Mehmood PTC/PST BPS-9	23-9-13 to 30-11-13	13800	14180	380*2.8	861	
			1-12-13 to 30-11-14	14180	14560	380*12	4,560	
1-12-14 to 30-6-15			14560	14940	380*7	2,660		
1-7-15 to 30-11-15			18905	19400	495*5	2,475		
1-12-15 to 30-6-16			19400	19895	495*7	3,465		
1-7-16 to 30-11-16			23280	24500	1220*5	6,100		
1-12-16 to 30-6-17			23890	25110	1220*7	8,540		
			1-7-17 to 31-7-17	28560	30020	1460*1	1,460	30,121
Gulzar Hussain S/O Muhammad Aslam PTC/PST BPS-9		23-9-13 to 30-11-13	12280	12660	380*2.8	861		
		1-12-13 to 30-11-14	12660	13040	380*12	4,940		
		1-12-14 to 30-6-15	13040	13420	380*7	2,660		
		1-7-15 to 30-11-15	16925	17420	495*5	2,475		
		1-12-15 to 30-6-16	17420	17915	495*7	3,465		
		1-7-16 to 30-11-16	21400	22060	660*5	3,300		
		1-12-16 to 30-6-17	22060	22670	610*7	4,270		
			1-7-17 to 31-7-17	27100	26370	730*1	730	22,701
Muhammad AmanUllah S/O Shah		23-9-13 to 30-11-13	13800	15320	1520*2.8	3,445		
		1-12-13 to 30-11-14	14180	15700	1520*12	18,240		
		1-12-14 to 30-6-15	14560	16080	1520*7	10,640		



Formation /PDP No.	Name	Period	Due Pay	Pay Drawn	Difference	Total Recovery	Recovery (Rs)		
	Muhammad PTC/PST BPS-9	1-7-15 to 30-11-15	18905	20885	1980*5	9,900	88,285		
		1-12-15 to 30-6-16	19400	21380	1980*7	13,860			
		1-7-16 to 30-11-16	23890	26330	2440*5	12,200			
		1-12-16 to 30-6-17	24500	26940	2440*7	17,080			
		1-7-17 to 31-7-17	29290	32210	2920*1	2,920			
	Umar Farooq S/o Manzoor Elahi PTC/PST BPS-9	23-9-13 to 30-11-13	14180	14560	380*2.8	861			
		1-12-13 to 30-11-14	14560	14940	380*12	4,560			
		1-12-14 to 30-6-15	14940	15320	380*7	2,660			
		1-7-15 to 30-11-15	19400	19895	495*5	2,475			
		1-12-15 to 30-6-16	19895	20390	495*7	3,465			
		1-7-16 to 30-11-16	24500	25110	610*5	3,050			
		1-12-16 to 30-6-17	25110	25720	610*7	4,270			
	Fayyaz Hussain Basheer PTC/PST BPS-9	1-7-17 to 31-7-17	30020	30750	730*1	730		22,071	
		23-9-13 to 30-11-13	13800	14180	380*2.8	861			
		1-12-13 to 30-11-14	14180	14560	380*12	4,560			
		1-12-14 to 30-6-15	14560	14940	380*7	2,560			
		1-7-15 to 30-11-15	18905	19400	495*5	2,475			
		1-12-15 to 30-6-16	19400	19895	495*7	3,465			
		1-7-16 to 30-11-16	23890	24500	610*5	3,050			
	Dy. DEO (M-EE) Shahpur / 13	Muhammad Feroz SST BPS-16	1-12-16 to 30-6-17	24500	25110	610*7		4,270	21,971
			1-7-17 to 31-7-17	29290	30020	730*1		730	
			23-9-13 to 30-11-13	25200	28400	3200*2.8		747	
			1-12-13 to 30-11-14	26000	29200	3200*12		38,400	
			1-12-14 to 30-6-15	26800	30000	3200*7		22,400	
1-7-15 to 30-11-15			34645	38785	4140*5	20,700			
1-12-15 to 30-6-16			35880	39820	3940*7	27,580			
Syed ulfat Hussain Shah EST BPS-9	1-7-16 to 30-11-16	44040	49160	5120*5	25,600	157,443			
	1-12-16 to 30-6-17	45320	50440	5120*4	20,480				
	1-4-17 to 9-4-17	45320	50440	5120*9/30	1,536				
	23-9-13 to 30-11-13	19590	22030	2440*2.8	5,531				
	1-12-13 to 30-11-14	20200	22640	2440*12	29,280				
	1-12-14 to 30-6-15	20810	23250	2440*7	17,080				
	1-7-15 to 30-11-15	26930	30090	3160*5	15,800				
Rana Muhammad Muzaffae SVT BPS-9	1-12-15 to 30-6-16	27720	30880	3160*7	22,120	141,830			
	1-7-16 to 30-11-16	34280	38200	3920*5	19,600				
	1-12-16 to 30-6-17	35260	39180	3920*7	27,740				
	1-7-17 to 31-7-17	42090	46770	4680*1	4,680				
	23-9-13 to 30-11-13	23600	24400	800*2.8	1,813				
	1-12-13 to 30-11-14	24400	25200	800*12	9,600				
	1-12-14 to 30-6-15	25200	26000	800*7	5,600				
Abdur Rouf Shah S/O Muhammad Ferooz Shah	1-7-15 to 30-11-15	32575	33610	1035*5	5,175	48,443			
	1-12-15 to 30-6-16	33610	34645	1035*7	7,245				
	1-7-16 to 30-11-16	41480	42760	1280*5	6,400				
	1-12-16 to 30-6-17	42760	44040	1280*7	8,960				
	1-7-17 to 31-7-17	27100	30750	3650*1	3,650				
	23-9-13 to 30-11-13	13040	13800	760*2.8	1,723				
	1-12-13 to 30-11-14	13420	14180	760*12	9,120				
Muhammad Mamtaz PTC/PST BPS-9	1-12-14 to 30-6-15	13800	14560	760*7	5,320	44,143			
	1-7-15 to 30-11-15	17915	18905	990*5	4,950				
	1-12-15 to 30-6-16	18410	19400	990*7	6,930				
	1-7-16 to 30-11-16	22670	23890	1220*5	6,100				
	1-12-16 to 30-6-17	23280	24500	1220*7	8,540				
	1-7-17 to 31-7-17	27710	29170	1460*1	1,460				
	23-9-13 to 30-11-13	13800	15320	1520*2.8	3,445				
Zafar Iqbal S/O Hagi Ahmad PTC/PST BPS-9	1-12-13 to 30-11-14	14180	15700	1520*12	18,240	88,285			
	1-12-14 to 30-6-15	14560	16080	1520*7	10,640				
	1-7-15 to 30-11-15	18905	20885	1980*5	9,900				
	1-12-15 to 30-6-16	19400	21380	1980*7	13,860				
	1-7-16 to 30-11-16	23890	26330	2440*5	12,200				
	1-12-16 to 30-6-17	24500	26940	2440*7	17,080				
	1-7-17 to 31-7-17	29170	32090	2920*1	2,920				
		23-9-13 to 30-11-13	13420	13800	380*2.8	861			
		1-12-13 to 30-11-14	13800	14180	380*12	4,560			
		1-12-14 to 30-6-15	14180	14560	380*7	2,660			

Formation /PDP No.	Name	Period	Due Pay	Pay Drawn	Difference	Total Recovery	Recovery (Rs)
		1-7-15 to 30-11-15	18410	18905	495*5	2,475	
		1-12-15 to 30-6-16	18905	19400	495*7	3,465	
		1-7-16 to 30-11-16	23280	23890	610*5	3,050	
		1-12-16 to 30-6-17	23890	24500	610*7	4,270	
		1-7-17 to 31-7-17	28440	29170	730*1	730	22,071
						<b>Total</b>	<b>1,044,666</b>

## Annexure-O

### Detail of HRA, CA and 5% maintenance charges

Name of Formation	PDP No.	Nature of Recovery	Recovery (Rs)
Rural Health Center Phularwan	65	Recovery of HRA, CA and 5% Maintenance Charges while residing in Govt. Accommodation	150,864
THQ Hospital Kotmomin	76	5% Maintenance Charges while residing in Govt. Accommodation	40,434
THQ Hospital Bhera	59	5% Maintenance Charges while residing in Govt. Accommodation	86,058
THQ hospital Sillanwali	48	Recovery of HRA, CA while residing in Govt. Accommodation	84,520
RHC 46 SB	4, 5	Recovery of HRA, CA and Penal rent from occupant of Govt. Accommodation	436,380
DO (OFWM)	3	Not availing designated accommodation	34,860
DO Live Stock	1	Posted out of Sargodha City and Drawing 45 % HRA instead 30%	69,120
Dy. DEO MEE Kotmomin	34	Posted out of Sargodha City and Drawing 45 % HRA instead 30%	16,392
District Officer Health Sargodha	88	Posted out of Sargodha City and Drawing 45 % HRA instead 30%	100,360
THQ Hospital Bhera	62	Posted out of Sargodha City and Drawing 45 % HRA instead 30%	17,712
<b>Total</b>			<b>1,036,700</b>

## Annexure-P

### Detail of non accountal of store items

Supplier	Item purchase/Qty	Date of Bill	Amount without GST	GST @17%	Total amount	Qty/Stock/store status
S.H enterprises	Phenyl liquid 2.75 165*195	5-7-16	32,175	5,470	37,645	Stock register was not maintained
Waqas Bros	Phenyl liquid 2.75 200*195	3-11-16	39,000	6,630	45,630	Quantity of phenyl liquid purchased 783 bottle but available 240 bottle . short 540 bottle = 543*195 <b>Recovery=105885</b>
S.H enterprises	Phenyl liquid 2.75 218*195	14-11-16	49,737	7,227	42,510	
Waqas Bros	Phenyl liquid 2.75 200*195	27-10-16	50,602	7,352	50,602	
S.H enterprises	Flit oil finis 2.75 39*1095	13-11-16	42,765	7,260	49,965	
Pakistan traders	Iten rack	23-11-16	38,000	6,460	44,460	44460
Pakistan traders	Plastic shopers	19-8-16	41,700	7,089	48,789	48789
S.H enterprises	Surf,boom stick,wiper	22-10-16	36,100	6,137	42,237	42237
Dawood international	Better and baby wait	16-11-16	25,450	4,327	29,777	29777
Hanif zia printing	Out door tickets	5-11-16	42,120	7,160	49,280	40 short*78= <b>3120</b>
Hanif zia printing	Receipt book	4-11-16	34,398	4,998	29,400	200 short*98=19600
Nadeem enterprises	Ultra sound machine repair	3-12-16	22,000	0	22,000	Fake repair of Rs.22000
	Repair of dental unit				32,500	Fake rapair of dental unit of <b>Rs.32500</b>
Pakistan traders	Tawel (15)	16-11-16	9,675	1,644	11,319	Not exist in the store and stock
Pakistan traders	Tawel (75)	22-10-16	41,250	7,013	48,263	135 tawels in exist in stock and store <b>Rs. 74250</b>
Pakistan traders	Tawel (100)	-	55,000	9,350	64,350	-
Pakistan traders		17-8-16	42,200	7,174	49,374	Not available in store and stock during physical verification
Waqas Bors		11-11-16	26,500	4,505	31,005	-do-
Dawood intenational		18-11-16	3450*10=	0	34,500	7 No. of regulators are missing in stock
Dawood intenational		17-11-16	4250*10	0	42,500	B.P operators mercury 10 not found in stock
Dawood intenational		16-11-16	9,950	0	9,950	Bay B. wait machine not found in store and stock
Waqas Bros		12-4-16	39,000	6,630	45,630	5 BP operates and 1 steel almirah found short
Waqas Bros		10-11-16	33,000	5,610	38,610	2 steel almirah not available in stock
<b>Total</b>					<b>900,296</b>	

## Annexure-Q

### Detail of non forfeiture of performance security

Name of Medicine	Vendor	Rate per unit	Date	Quantity	Amount (Rs)
Metformin (hydrochloride) - 500 mg – Tablet	Abbott Laboratories (Private) Limited	1.42	Nov 22, 2016	10,000	14,200
Multivitamins - - Tablet	Abbott Laboratories (Private) Limited	2.50	Nov 22, 2016	5,000	12,500
Bupivacaine (hydrochloride) 0.75% Spinal - 2 ml – Injection	Abbott Laboratories (Private) Limited	27.00	Nov 22, 2016	500	13,500
Mutivitamin - - Syrup	Abbott Laboratories (Private) Limited	46.00	Nov 22, 2016	3,000	138,000
Ibuprofen - 400 mg – Tablet	Abbott Laboratories (Private) Limited	1.85	Dec 22, 2016	20,000	37,000
Ibuprofen - 100 ml – Syrup	Abbott Laboratories (Private) Limited	29.00	Dec 22, 2016	5,000	145,000
Ibuprofen - 400 mg – Tablet	Abbott Laboratories (Private) Limited	1.85	Dec 29, 2016	60,000	111,000
Aluminium Hydroxide + Magnesium Trisilicate + Simethicone - - Suspension	Abbott Laboratories (Private) Limited	28.80	Dec 29, 2016	2,000	57,600
Ibuprofen - 400 mg – Tablet	Abbott Laboratories (Private) Limited	1.85	Dec 29, 2016	20,000	37,000
Metformin (hydrochloride) - 500 mg - Tablet	Abbott Laboratories (Private) Limited	1.42	Dec 29, 2016	20,000	28,400
Ascorbic Acid - 500 mg - Tablet	Abbott Laboratories (Private) Limited	1.95	Dec 29, 2016	3,000	5,850
B Complex - - Tablet	Abbott Laboratories (Private) Limited	1.35	Dec 29, 2016	10,000	13,450
Foleyâ€™s Catheters Two way Silicon Coated (All Sizes) - - Piece	Al-Hamd Enterprises	65.00	Feb 06, 2017	200	13,000
Foleyâ€™s Catheters Two way Silicon Coated (All Sizes) - - Piece	Al-Hamd Enterprises	65.00	Feb 06, 2017	400	26,000
Foleyâ€™s Catheters Two way Silicon Coated (All Sizes) - - Piece	Al-Hamd Enterprises	65.00	Feb 06, 2017	400	26,000
Tatanus Toxoid - vial	Amsons vaccines	187.00	March 13, 2017	2,000	374,000
Disposable syringe 5ml with needle	ASTO Life sciences	7.18	March 13, 2017	30,000	215,400
Auto Disposable syringe 5ml with needle	ASTO Life sciences	7.56	March 13, 2017	30,000	226,800
I.V. Cannula with Injection Port and Integrated Closing Cone Size 24, pack of 100â€™s - 24 G - Piece	B Braun Pakistan (Pvt) Ltd	49.70	Feb 06, 2017	650	32,305
Sterilized Spinal Needles - 1 all sizes - Injection	B Braun Pakistan (Pvt) Ltd	90.00	Feb 06, 2017	60	5,400

Name of Medicine	Vendor	Rate per unit	Date	Quantity	Amount (Rs)
Chloramphenicol - 0.005 0.005 - Eye Drops	Barrett Hodgson (Pvt.) Ltd.	23.34	Dec 02, 2016	1,000	23,340
Chloramphenicol - 0.005 0.005 - Eye Drops	Barrett Hodgson (Pvt.) Ltd.	23.34	Jan 19, 2017	500	11,670
Omeprazole - 40 mg/ml - Injection	Bosch Pharma	47.50	Jan 19, 2017	3,000	142,500
Metronidazole - 500 mg/100ml - Injection	Bosch Pharma	49.69	Jan 19, 2017	6,000	298,140
Artemether + Lumefantrine - 20mg+ 120 mg - Tablets	Bosch Pharma	11.57	March 13, 2017	5,000	57,850
Tab. Ranitidine - 150mg	Bosch Pharma	3.44	March 13, 2017	25,000	86,000
Inj. Ranitidine - 50mg/2ml	Bosch Pharma	12.37	March 13, 2017	7,000	86,590
Nalbuphine - 10mg/ml - injection	Bosch Pharma	18.95	March 13, 2017	2,000	37,900
Cefotaxime - 250mg - injection	Bosch Pharma	39.45	March 13, 2017	4,000	157,800
Cefotaxime - 500mg - injection	Bosch Pharma	65.00	March 13, 2017	4,000	260,000
Inj. Paracetamol - 1 g/100ml	Bosch Pharma	51.88	March 13, 2017	1,500	77,820
Tramadol Hcl - 50 mg/ml - Injection	Bosch Pharma	16.27	March 13, 2017	2,500	40,675
Lactulose Syrup - 3.35 g/5ml - Syrup	Brookes Pharma Private Limited	93.00	Jan 19, 2017	800	74,400
Adhesive Plaster B.P.C. Spool of 7.5cm x 5 to 9 meter. The firms will quote rates @ per meter & stores received will be analyzed as per BPC. - 7.5 cmx5 - 9m - Piece	BSN Medical (Pvt) Ltd	40.00	Feb 06, 2017	300	12,000
Metoclopramide - 5mg/ml - injection	CCL pharmaceuticals	16.99	March 13, 2017	5,000	84,950
Cotton Bandage BPC 6.5cmx6m. Dozen Pack. - 6.5 m/6m - Piece	Cotton Craft (Pvt.) Ltd.	15.50	Feb 06, 2017	5,000	77,500
Absorbent Cotton wool BPC Pack of 500g. - 500 g - Piece	Cotton Craft (Pvt.) Ltd.	177.00	Feb 06, 2017	300	53,100
Atenolol - 50mg - tablet	Ferozsons laboratories	1.45	March 13, 2017	20,000	29,000
Omeprazole - 20 mg - Capsule	Ferozsons laboratories	3.38	March 13, 2017	50,000	169,000
Tab. Glimpiride 2mg	Getz Pharma	2.00	March 13, 2017	20,000	40,000
Albendazole - 200 mg - Tablet	GSK Pakistan LTD	7.50	Oct 13, 2016	1,000	7,500
Chlorpheniramine maleate - 4 mg - Tablet	GSK Pakistan LTD	0.22	Oct 13, 2016	50,000	11,000
Salbutamol (Sulfate) - 5 mg/ml - Solution for nebulizer	GSK Pakistan LTD	29.16	Oct 13, 2016	1,000	29,160
Doxycycline (hyclate) - 100 mg - Capsule	GSK Pakistan LTD	4.90	Dec 22, 2016	5,000	24,500
Paracetamol - 120 mg/5ml - Syrup	GSK Pakistan LTD	37.20	Dec 22, 2016	7,000	260,400
Paracetamol - 500 mg -	GSK Pakistan LTD	0.75	Dec 22, 2016	20,000	14,950

Name of Medicine	Vendor	Rate per unit	Date	Quantity	Amount (Rs)
Tablet					
Ceftriaxone (Sodium) - 500 mg - Powder for injection	GSK Pakistan LTD	79.00	Dec 29, 2016	5,000	395,000
Chlorpheniramine maleate - 4 mg - Tablet	GSK Pakistan LTD	0.22	Dec 29, 2016	50,000	11,000
Paracetamol - 500 mg - Tablet	GSK Pakistan LTD	0.75	Dec 29, 2016	50,000	37,375
Salbutamol (Sulfate) - 5 mg/ml - Solution for nebulizer	GSK Pakistan LTD	29.16	Dec 29, 2016	1,500	43,740
Amoxicillin (trihydrate) - 250 mg/5ml - Powder for susp	GSK Pakistan LTD	60.00	Dec 29, 2016	5,000	300,000
Doxycycline (hyclate) - 100 mg - Capsule	GSK Pakistan LTD	4.90	Dec 29, 2016	2,000	9,800
Paracetamol - 500 mg - Tablet	GSK Pakistan LTD	0.75	Dec 29, 2016	30,000	22,425
Amoxicillin (trihydrate) - 250 mg/5ml - Powder for susp	GSK Pakistan LTD	60.00	Jan 19, 2017	1,000	60,000
Allopurinol - 300 mg - Tablet	GSK Pakistan LTD	3.84	Jan 19, 2017	1,000	3,840
Cetirizine - 5 mg/5ml - Syrup	GSK Pakistan LTD	30.00	Jan 19, 2017	500	15,000
Amoxicillin (trihydrate) - 500 mg - Capsule	GSK Pakistan LTD	3.89	Jan 19, 2017	100,000	389,000
(sulfamethoxazole + trimethoprim) - 400 mg/80mg - Syrup	GSK Pakistan LTD	31.00	Jan 19, 2017	7,000	217,000
Cetirizine - 10 mg - Tablet	GSK Pakistan LTD	2.90	Jan 19, 2017	20,000	58,000
Chlorpheniramine maleate - 4 mg - Tablet	GSK Pakistan LTD	0.22	Jan 19, 2017	100,000	22,000
Cotrimoxazole - 400 mg - Tablet	GSK Pakistan LTD	1.58	Jan 19, 2017	50,000	79,000
Paracetamol - 120 mg/5ml - Syrup	GSK Pakistan LTD	37.20	Jan 19, 2017	10,000	372,000
Paracetamol - 500 mg - Tablet	GSK Pakistan LTD	0.75	Jan 19, 2017	40,000	29,900
Ferrous salt + Folic Acid - - Tablet	GSK Pakistan LTD	1.55	Jan 19, 2017	10,000	15,500
Albendazole - 200mg/5ml - syrup	GSK Pakistan LTD	18.50	March 13, 2017	2,000	37,000
Salbutamol (Sulfate) - 4 mg - Tablet	GSK Pakistan LTD	0.95	March 13, 2017	30,000	28,500
Salbutamol (Sulfate) - 4 mg/5ml - Syrup	GSK Pakistan LTD	38.36	March 13, 2017	2,000	76,720
Instrumental Disinfectant - - Solution	Intra Health	10,000.00	Feb 06, 2017	10	100,000
Sterilized Surgical Gloves (pair). Individually packed. Pack of 50 or less pairs. Sizes 6.5, 7.0 & 7.5. - 1 - Suppository	Intra Health	30.89	Feb 06, 2017	600	18,534
Sterilized Surgical	Intra Health	30.89	Feb 06, 2017	700	21,623

Name of Medicine	Vendor	Rate per unit	Date	Quantity	Amount (Rs)
Gloves (pair). Individually packed. Pack of 50 or less pairs. Sizes 6.5, 7.0 & 7.5. - 1 - Suppository					
Sodium phosphate- 7.2g/20ml	Nabi Qasim Industries (Pvt.) Ltd.	41.10	March 13, 2017	500	20,550
Diclofenac (Sodium) - 50 mg - Tablet	Novartis Pharma (Pakistan) Ltd.	3.75	Jan 19, 2017	100,000	375,000
Calcium carbonate- tablet	Novartis Pharma (Pakistan) Ltd.	2.33	March 13, 2017	10,000	23,300
Feeding Tubes (All Sizes) - - Piece	Oriental Sales Corporation	28.00	Feb 06, 2017	300	8,400
Feeding Tubes (All Sizes) - - Piece	Oriental Sales Corporation	28.00	Feb 06, 2017	300	8,400
Alprazolam-0.5mg-Tab	Pfizer Pharma	6.23	March 13, 2017	5,000	31,150
Piroxicam- 20mg- Capsule	Pfizer Pharma	8.10	March 13, 2017	20,000	162,000
Micro burette 100ml (sterilized) - 100 ml - Piece	S Ejaz ud din and company	158.50	Dec 29, 2016	500	79,250
Blood Transfusion set (sterile) pack of 20 or less. - - Piece	S Ejaz ud din and company	114.00	Dec 29, 2016	300	34,200
Micro burette 100ml (sterilized) - 100 ml - Piece	S Ejaz ud din and company	158.50	Jan 19, 2017	500	79,250
Vitamin D3 - - Injection	Saffron Pharmaceuticals (Pvt. ) Ltd.	35.30	Dec 02, 2016	300	10,590
Misoprostol - - Tablet	Saffron Pharmaceuticals (Pvt. ) Ltd.	4.85	Dec 22, 2016	1,000	4,850
Vitamin D3 - - Injection	Saffron Pharmaceuticals (Pvt. ) Ltd.	35.30	Dec 22, 2016	1,000	35,300
Misoprostol - - Tablet	Saffron Pharmaceuticals (Pvt. ) Ltd.	4.85	Dec 29, 2016	1,000	4,850
Misoprostol - - Tablet	Saffron Pharmaceuticals (Pvt. ) Ltd.	4.85	Jan 19, 2017	1,000	4,850
Diclofenac (Sodium) - 75 mg/3ml - injection	Sami Pharmaceuticals	17.22	March 13, 2017	10,000	172,200
Iron polymaltose - syrup	Sami Pharmaceuticals	64.89	March 13, 2017	3,000	194,670
Tranexamic acid - 500mg - capsules	Sami Pharmaceuticals	10.20	March 13, 2017	10,000	102,000
Metronidazole-400mg- tablet	Searle Company limited	1.36	March 13, 2017	50,000	68,000
Tab. Drotaverine-40mg	Searle Company limited	2.02	March 13, 2017	20,000	40,400
Dimenhydrinate-50mg- tab	Searle Company limited	0.89	March 13, 2017	20,000	17,800
Glyceryl Trinitrate- 206mg-Tab	Searle Company limited	2.56	March 13, 2017	1,000	2,560
poly propylene size 1, 40mm, 1/2 circle	Sindh medical store	104.00	March 13, 2017	100	10,400
Black silk size 2/0	Sindh medical store	61.50	March 13, 2017	2,400	147,600



Name of Medicine	Vendor	Rate per unit	Date	Quantity	Amount (Rs)
60mm, curved cutting					
Surgical Hypoallergenic Latex Free Breathable Paper Tape 5cm X 5 m - 5 cmx5m - Piece	Usman Enterprises	65.00	Feb 06, 2017	100	6,500
Surgical Hypoallergenic Latex Free Breathable Paper Tape 2.5 cm X 5 m - 2.5 cmx5m - Piece	Usman Enterprises	34.00	Feb 06, 2017	200	6,800
I.V. Cannula with Injection Port and Integrated Closing Cone Size 18, pack of 100â€™s - 18 G - Piece	USMANCO International	35.50	Feb 06, 2017	1,300	46,150
I.V. Cannula with Injection Port and Integrated Closing Cone Size 20, pack of 100â€™s - 20 G - Piece	USMANCO International	35.50	Feb 06, 2017	3,200	113,600
<b>Total</b>					<b>7,873,727</b>
<b>Performance security @ 1to be forfeited (7,873,727 x 10%)</b>					<b>787,373</b>

## Annexure-R

### Detail of recovery of price variation

Sr. No.	Name of Scheme	Bill #	Qty	Qty in KG	Base Rate	Record Entry Rate	Difference (Rs)	Price variation (Rs)
1	Construction of Road from Chak # 81/NB to Dera Firdous Bherth Length 4800 RFT by M/S Al-Jabbar Construction	13 dated 28-11-2016	76745	27501	70.82	60.082	10.738	295,307
2	Rehabilitation and repair of road from Ghughiat village upto westrnfeeder length 2.25Km Tehsil Bhera	34 dated 30-12-2016	12240	4386	70.82	60.082	10.738	47,098
3			73880	13069	70.82	60.082	10.738	140,342
4	Rehabilitation of Road From Chak Saida to Kalas Sharif Length 3. Km		26010	7905	70.82	60.082	10.738	84,881
5	Rehabilitation and Repair of Road From Link Road From Wijn stop to village Nimtas Bhera		50840	15451	70.82	60.082	10.738	165,912
<b>Total</b>								<b>733,540</b>

## Annexure-S

### Detail of excess payment of X-ray films

Name of Formation/ PDP No.	Token #/ date	Supplier	Bill#/ date	Size /Rate of THQ bhalwal	Cost includi ng GST	Rate paid by RHC	Over payment (Rs)
RHC Farooqa /17	7387151016/15-10-16	S.H enterprise	130/22-10-16	(10*12)/4100*5	23,985	55,282	31,297
	7387151016/15-10-16	S.H enterprise	130/22-10-16	(8*10)/3040*3	10,670	22,640	11,970
	7380/15-10-16	S.H enterprise	129/22-10-16	(12*15)/ 6050*6	42,471	95,823	53,352
	-	Adnan international	26-10-16	(12*15)/6050*2	14,157	27,300	13,143
	-	Adnan international	26-10-16	(10*12)/4100*2	9,594	18,900	9,306
	-	Adnan international	26-10-16	(8*10)/3040*4	14,227	25,800	11,573
THQ hospital Sillanwali / 44	014803/14-12-16	Fuji pvt LTD	260001685/ 26-11-16	(10*12)/4100*5	23,985	32,407	8,422
	014803/14-12-16	Fuji pvt LTD	260001685/ 26-11-16	(8*10)/3040*2	7,114	9,360	2,246
	014803/14-12-16	Fuji pvt LTD	260001685/ 26-11-16	(12*15)/ 6050*6	42,471	56,160	13,689
RHC 104 NB /8	14553/14-12-16	Fuji	260001722	(12*15)/6050*8	56,628	74,880	18,252
	-do-	Fuji	260001722	(8*10)/3040*4	14,227	18,720	4,493
	-do-	Fuji(developer)	260001722	8*820	5,803	6,365	562
<b>Total</b>						<b>178,305</b>	
-	Item	Supplier	Qty	Rate Approved by Secretary Health	Rate Paid	Excess Rate Charged	Over payment
THQ Hospital Bhera/ 57	X-Ray Flm 10x12	Fuji Films	4	5,800	3,980	1,820	7,280
	X-Ray Flm 12X15	Fuji Films	8	8,000	5,955	2,045	16,360
	X-Ray Flm 10x12	Fuji Films	4	5,800	3,980	1,820	7,280
THQ Hospital Kotmomin / 79	RXM 12x15	MS Fuji Pakistan	4	7640	5955	1685	6,740
	Fuji MXF RXN 10x12	MS Fuji Pakistan	2	5994	3980	2014	4,028
	Fuji MXF RXN 8x10 Per 100 Pack	MS Fuji Pakistan	4	4049	2660	1389	5,556
TB Hospital Sargodha /74	Fuji MXF RX-N 12x15	MS Fuji Pakistan	25	7,640	5,955	1,685	42,125
	Fuji MXF RX-N 10x12	MS Fuji Pakistan	15	5,080	3,980	1,100	16,500
	Fuji MXF RX-N 12x15	MS Fuji Pakistan	11	8,400	5,955	2,445	26,895
	Fuji MXF RX-N 10x12	MS Fuji Pakistan	17	5,600	3,980	1,620	27,540
	Fuji MXF RX-N 12x15	MS Fuji Pakistan	150	6,800	5,955	845	126,750
	Fuji MXF RX-N 12x15	MS Fuji Pakistan	14	6,800	3,980	2,820	39,480
<b>Sub Total</b>						<b>326,534</b>	
<b>Grand Total</b>						<b>504,839</b>	