



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

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

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Khushab for the financial year 2015-16. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs.1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 11 officers and staff, total 3,109 man days and the annual budget of Rs.14.220 million for the financial year 2016-17. 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 2015-16.

The District Government, Khushab 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, Khushab 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.4,695.776 million of the District Government, Khushab for the financial year 2015-16 covering one PAO and 134 formations, the Directorate General Audit, audited an expenditure of Rs.1,433.207 million which, in terms of percentage, was 30% of auditable expenditure. The Directorate General Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government, Khushab for the financial year 2015-16, were Rs.21.787 million, whereas, Directorate General Audit, audited receipts of Rs.5.302 million which was 24% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs.43.390 million was pointed out, out of which no recovery was effected during the year 2016-17 at the time of compilation of report. Recovery pointed out by Audit was not in the notice of the executive.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

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

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

f. The Key Audit Findings of the Report

- i. Misappropriation / Fraud of Rs.1.485 million was noted in one case¹
- ii. Non-production of record of Rs.1.149 million was noted in different departments².
- iii. Irregularity and Non-compliance of rules amounting to Rs.442.332 million was noted in twelve cases³.
- iv. Weaknesses in internal controls have been noted in four cases involving an amount of Rs.35.482 million⁴.
- v. Recovery of Rs.43.390 million was noted in eight cases⁵.

¹ Para : 1.2.1.1

² Para: 1.2.2.1

³ Paras: 1.2.3.1 – 1.2.3.12

⁴ Paras: 1.2.4.1, 1.2.4.7, 1.2.4.8 & 1.2.3.10

⁵ Paras: 1.2.4.2 – 1.2.4.6, 1.2.4.9, 1.2.4.11 & 1.2.4.12

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	6,296.821
2	Total Formations in Audit Jurisdiction	134	6,296.821
3	Total Entities (PAOs) Audited	01	6,296.821
4	Total Formations Audited	25	1,605.790
5	Audit & Inspection Reports	25	1,605.790
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	1.485
2	Weak financial management	43.390
3	Weak internal controls relating to financial management	35.482
4	Violation of rules	442.332
5	Others	1.149
TOTAL		523.838

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		418.335	21.787	1,014.842	1,454.964	447.704
2	Amount placed under audit observation / irregularities	-	209.595	-	314.243	523.838	644.153
3	Recoveries pointed out at the instance of audit	-	16.603	-	26.787	43.390	24.289

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	-	-	-	-	-	24.289
5	Recoveries realized at the instance of audit	-	-	-	-	-	0.089

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs.1,433.207 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.	442.332
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	1.485
3	Accounting Errors (accounting policy departure from NAM ⁶ , 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.	-
4	Quantification of weaknesses of internal control system.	35.482
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money.	43.390
6	Non-production of record	1.149
7	Others, including cases of accidents, negligence etc.	-
TOTAL		523.838

Table 5: Cost-Benefit

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	1,454.964
2	Expenditure on Audit	1.777
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

⁶ The Accounting Policies and Procedures Prescribed by the Auditor General.

CHAPTER-1

1.1 District Government, Khushab

1.1.1 Introduction of Departments

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

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

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

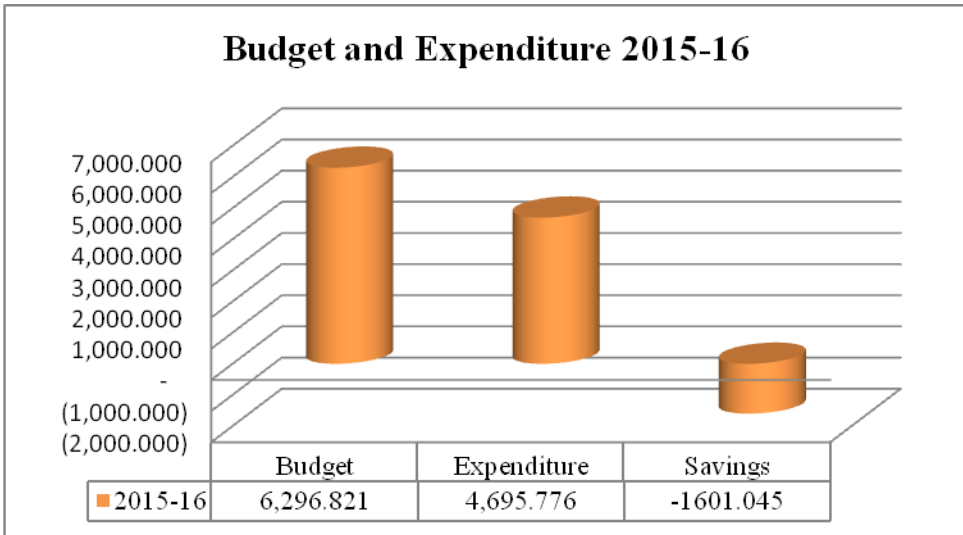
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government Khushab was Rs.6,296.821 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs.4,695.776 million, showing a saving of Rs.1,601.045 million for the period, which in terms of percentage was 25% of final budget as detailed below:

Rs in million

FY: 2015-16	Budget	Expenditure	(-) Saving	%age of Saving
Salary	3,606.975	3,427.782	(-)179.193	05
Non Salary	1,618.409	849.659	(-)768.750	48
Development	1,071.437	418.335	(-) 653.102	61
Total	6,296.821	4,695.776	1,601.045	25

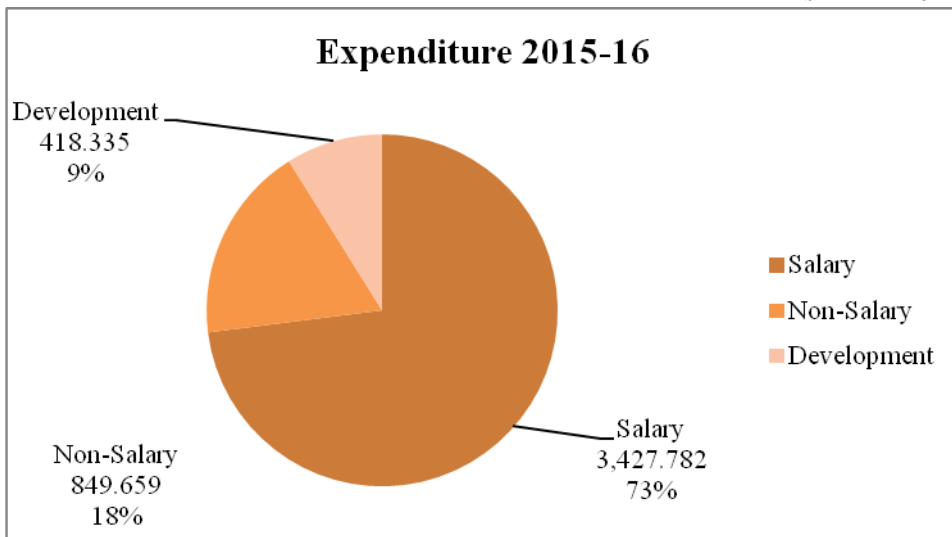
Rs in million



As per Appropriation Accounts 2015-16 of District Khushab, the original budget was Rs.5,080.133 million, Supplementary Grant was Rs.1,216.688 million and final budget was Rs.6,296.821 million. Against the final budget, District Government, Sargodha incurred total expenditures of Rs.4,695.776 million during 2015-16. Annex-B

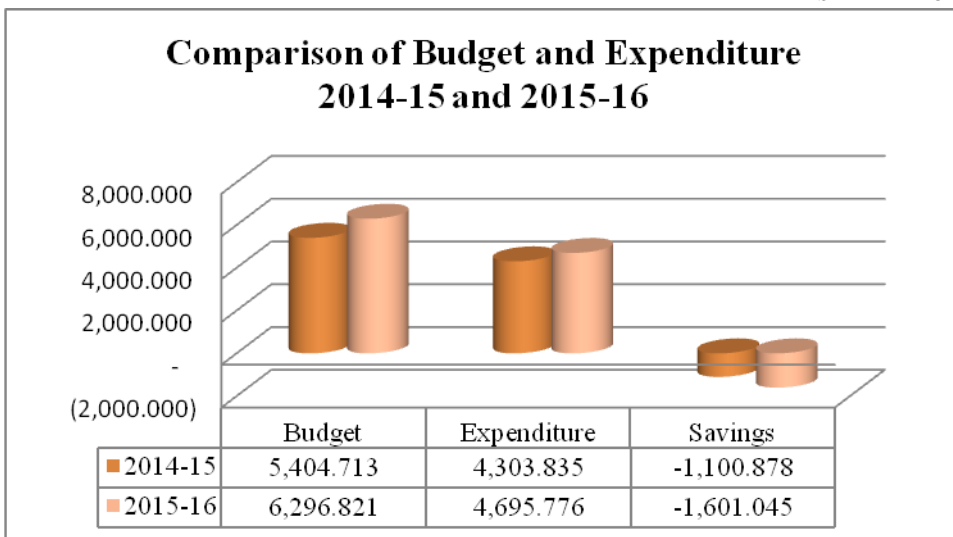
The Salary, Non-salary and Development Expenditure comprised 73%, 18% and 9% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 16% increase in Budget Allocation and 09% increase in expenditure respectively as compared to previous Financial Year.

Rs in million



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	25	Not convened
2	2003-04	28	Not convened
3	2004-05	20	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	155	Not convened
5	2009-10	32	Not convened

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
6	2010-11	20	Not convened
7	2011-12	24	Not convened
8	2012-13	17	Not convened
9	2013-14	16	Not convened
10	2014-15	24	Not convened
11	2015-16	18	Not convened

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

1.2 AUDIT PARAS

1.2.1 Misappropriation / Fraud

1.2.1.1 Misappropriation of Proceeds of Gawara Crop – Rs.1.485 million

According to Section 126 PLGO 2001, loss of property of local government' "Responsibility and liability In case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned Local Government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned council in the meeting next following.

Dy. DO (Seed Farms) sowed Gawara on 99 acres of land but no proceeds/yield of the crop was accounted for as detailed below:

Land in Acre	Yield per Acre (Rs)	Amount (Rs)
99	15,000	1,485,000

Audit holds that yield/proceed of the crop during the subject period was not accounted for willfully.

This resulted in misappropriation of Rs.1.485 million.

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

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

[PDP No.136]

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs.1.150 million

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

Drawing & Disbursing Officers of the following formations did not produce record of Rs.1.149 million for audit verification for the financial year 2015-16. In the absence of the record, authenticity, validity, accuracy and genuineness of expenditure could not be verified. Detail is as follow:

Sr. No.	Name of Formation	Record Pertaining to	Amount (Rs)
1	DO (Sports)	Record relating to membership fees of Officers’ Club	1,000,000
2	Dy. DO (Seed Farm Khushab	Record relating to TA/DA	149,999
Total			1,149,999

Audit is of the view that the relevant record of expenditure was not maintained due to weak financial discipline.

This resulted in non-production of record of Rs.1.150 million.

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

Audit recommends production of record to audit besides fixing of responsibility against the officers / officials for non-production of record at the time of Audit.

[PDP No.215 & 42]

1.2.3 Irregularities / Non-compliance

1.2.3.1 Irregular Expenditure on Procurement - Rs.215.648 million

According to Rule 12 (1) of PPRA rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by the Authority, but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

Drawing & Disbursing Officers of the following formations procured goods and services of Rs.215.648 million during the financial year 2015-16 by violating of the rule ibid as detailed below:

(Rs in million)

Sr. No.	Name of Formation	PDP No.	Description	Amount
1	DCO	144	Stationery	0.800
2	Dy. DO (Seed Farms) Jauharabad	35	Purchase of Fertilizers	1.004
3	DO Forest Khushab	97	Civil Work	1.069
		98	Ornamental Plants	0.887
4	DO Roads Khushab	127	Development Civil Works Schemes	195.533
5	MS DHQ Hospital	186	Repair of Machinery	0.617
		182	Misc. Items	1.034
6	MS THQ Hospital Khushab	208	Purchase of Dialysis Material	10.270
		197	Misc Items	0.300
7	DO Sports Khushab	221	Sports Material	0.472
8	DO (Health)	229	LP Medicines	3.662
Total				215.648

Audit holds that goods / services were procured in violation of PPRA Rules to avoid fair competition.

This resulted in irregular expenditure of Rs.215.648 million.

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

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

1.2.3.2 Unauthorized Construction of PCC (Streets) - Rs.99.816 million

As per sixth schedule clause 84 & 85 to PLGO 2001, construction of streets is the subject of local authorities such as TMAs and UCs.

DO (Roads) made an expenditure of Rs.99.816 millions on the construction of PCC streets whereas Admin Approval was awarded for the construction of PCC roads.

Audit holds that:

- a) Construction of streets was not under the jurisdiction of District Govt.
- b) Work was carried out against Administration Approval.

This resulted in unauthorized expenditure of Rs.99.816 million.

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

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

[PDP No.128]

1.2.3.3 Irregular Expenditure by Splitting up M&R Schemes - Rs54.00 million

According to Punjab Delegation of Financial Power Rule 2016 Second Schedule section D of Communication & Works Department, Executive Engineer and Superintending Engineer has power of Technical Sanction upto Rs.6.00 & Rs.3.00 million respectively in each case.

DO (Roads) incurred an expenditure of Rs.54.00 million by splitting up the M&R schemes to avoid sanction of next higher authority. Furthermore, Tender Notices were floated by splitting the schemes in Package 1 and Package 2 etc. Detail of schemes / works was also not given in Tender Notice.

Audit holds that M & R schemes were split up in “Package” willfully to avoid sanction of the next higher authority i.e. Chief Engineer. Audit further holds that authority of DO and EDO was remained with one officer during the subject period.

This resulted in irregular expenditure of Rs.54.00 million.

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

Audit recommends inquiry of the issue under intimation to Audit.

[PDP No.125]

1.2.3.4 Irregular Expenditure on Water Courses - Rs.30.866 million

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

DO (OFWM) executed various schemes of water courses amounting to Rs.30.866 million wherein TS Estimates were approved for material cost only and labour cost of Rs.9.252 million was not included.

Annex-C

Audit holds that due to weak financial discipline expenditure was incurred by violating the government instructions.

This resulted in irregular expenditure of Rs.30.866 million.

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

Audit recommends that expenditure may be got regularized under intimation to Audit.

[PDP No.168]

1.2.3.5 Irregular Expenditure Beyond Competency – Rs.17.403 million

According to Finance Department's Notification No.FD (FR) 11-2/89; dated 1st November, 2001, MS DHQ/THQ Hospital is competent to sanction expenditure for purchase of pharmaceuticals (rate contract) up to Rs.150,000.

Drawing & Disbursing Officers of the following formations incurred an expenditure of Rs.17.403 million on purchase of medicines beyond their respective competency.

(Rs in million)

Sr. No.	Name of Formation	PDP No.	Particulars	Amount
1	MS DHQ Hospital Khushab	184	Medicines	10.418
2	MS THQ Hospital Khushab	192	Medicines	6.985
Total				17.403

Audit holds that due to weak financial and administrative controls sanctions were accorded beyond powers.

This resulted in un-authorized expenditure of Rs.17.403 million.

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

Audit recommends regularization of expenditure from competent authority under intimation to Audit.

1.2.3.6 Irregular Expenditure Without DTL Reports – Rs.8.426 million

According to Sr.No. J of Government of the Punjab (Health Department) (Purchase Cell) letter No.S.O.(P-I)II/3-G-1/2001 dated 06.09.2001, all regular purchases except emergency / day to day local purchase must be submitted to Drugs Testing Laboratories for quality assurance before making payment. According to Bid reference No.SO(P-I)1-1/2015-16 special conditions of the contract and technical specifications sub rule e testing/verification procedure of bidding document issued by secretary health Punjab dated “After delivery of drug and medicine at the purchaser’s premises, the purchaser shall send the samples of each consignment of the supplied store to the Drugs Testing Laboratory, Punjab, for testing”.

Drawing & Disbursing Officers of the following formations incurred an expenditure of Rs.8.426 million for the purchase of medicines without having positive reports of Drugs Testing Laboratory.

(Rs in million)

Sr. No.	Name of Formation	PDP No.	Particulars	Amount
1	MS THQ Hospital Noor Pur Thal	83	Medicines	1.583
2	MS DHQ Hospital Khushab	176	-do-	0.819
3	-do-	196	-do-	3.644
4	DO (Live Stock)	155	-do-	0.558

5	RHC Haddali	51	-do-	0.931
6	RHC Mitha Tiwana	59	-do-	0.199
7	RHC Roda	66	-do-	0.692
Total				8.426

Audit is of the view that in the absence of positive DTL reports chances of substandard consumption of medicines could not be ruled out.

This resulted in irregular expenditure of Rs.8.426 million.

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

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

1.2.3.7 Irregular Payment of Steel - Rs.5.710 million

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

DO (Buildings) made payment of fabricated mild steel without mandatory quality tests. **Annex-D**

Audit holds that due to weak financial control an irregular expenditure was incurred without mandatory quality test.

This resulted in an irregular expenditure of Rs.5.710 million

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

Audit recommends regularization of expenditure from competent authority under intimation to Audit.

[PDP No.19]

1.2.3.8 Doubtful Drawl of POL – Rs.3.254 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.

Drawing & Disbursing Officers of following formations incurred an expenditure of 3.25 million on account of POL with the same average consumption per month throughout the year as detailed below:

(Rs in million)

Sr. No.	Name of Officer	PDP No	Particulars	Amount
1.	MS DHQ Hospital Khushb	191	POL	1.197
2.	MS THQ Hospital Khushab	202	POL	2.057
Total				3.254

Audit holds that due to weak financial control expenditure was incurred by violating the government instructions.

This resulted in doubtful drawl of Rs.3.254 million.

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

Audit recommends inquiry of the matter besides recovery under intimation to Audit.

1.2.3.9 Unjustified Payment of Tuff Tile Pavers - Rs.2.600 million

According to rough cost estimate “the strength of tuff pavers should be 7000-PSI (pounds per square inch) and these should be of approved manufacturers i.e. Tuff Pavers (Pvt) Ltd., Izhar building material (Pvt) Ltd.

DO (Buildings) made payment of Rs.2.600 million on account of purchase of “Providing and Laying Tuff Tiles Paver 60 mm” (7000 PSI) of Izhar Co. Texila”. But neither the gate pass of Izhar Co. Texila nor any invoice was produced to prove that tiles were purchased from the approved manufacturer. Furthermore, lab test of Tuff Tiles from approved laboratory was also not produced.

Audit holds that in the absence of any documentary evidence use of substandard tiles cannot be ruled out.

This resulted in unjustified payment of Rs.2.600 million.

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

Audit recommends inquiry of the subject matter under intimation to Audit.

[PDP No.8]

1.2.3.10 Irregular Drawl of Funds - Rs.2.500 million

According to instructions issued by the Finance Department Govt. of Punjab, Advance drawl is permissible with prior approval of Finance department Govt. of Punjab.

District Officer (Livestock) drew an amount of Rs.2.500 million in advance for the purchase of furniture and equipment without obtaining actual stock from the supplier and approval of the Finance Department. Detail is as under:

Sr. No	Name of Equipment	Supplier's Name	Qty	Rate (Rs)	Date of invoice	Amount (Rs)
1	Officer Table	Z.F.	50	5,786	18.06.2016	289,300
2	Steel Almari	Traders Sargodha	60	8,586	18.06.2016	515,160
3	Chair	Sattar	49	2,380	18.06.2016	116,620
4	Vaccine Storage Iron wreck	Traders Lahore	58	15,555	18.06.2016	902,190
5	Computer Table	Zahid	25	5,858	22.06.2016	146,450
6	Bench	Brothers Sargodha	125	4,242	22.06.2016	530,250
Total						2,499,970

Audit holds that due to weak financial control funds were drawn in advance by violating the government instructions.

This resulted in irregular drawl of funds Rs.2.500 million.

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

Audit recommends regularization of the expenditure under intimation to Audit.

[PDP No.152]

1.2.3.11 Unauthorized Expenditure - Rs.1.064 million

According to serial 12 of Delegation of Financial Powers Rules 2006, District Officer Soil Conservation has power to accord technical sanction for soil and water conservation of Rs.90,000 in each case.

D.O (Soil Conservation) incurred an expenditure of Rs.1.064 million on account of soil and water conservation without obtaining the sanction from competent authority in violation of the rule ibid. As detailed below:

Sr. No.	Name & address	Nature of work	Khasra No.	Amount sanctioned (Rs)	Total Amount (Rs)
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Sr. No.	Name & address	Nature of work	Khasra No.	Amount sanctioned (Rs)	Total Amount (Rs)
1	Muhammad Iqbal S/o Muhammad Khan Khushab	Spill way	Qitta No.4	92,150	184,300
2	Nazar Hayat S/o Hayat Muhammad Noshehra	-do-	Qitta No.24	151,539	303,079
3	Nazar Hayat S/o Hayat Muhammad Noshehra	-do-	Qitta No.24	135,730	271,461
4	Muhammad Aslam S/o Muhammad Khan	Jack Dam	Qitta No.4	67,500	135,000
5	Ghulam Muhammad S/o Muhammad Ramzan Jabbi Sharif Khushab	Katcha Talaab	Qitta No.2	85,000	170,581
Total					1,064,421

Audit holds that due to weak financial controls expenditure was incurred without obtaining sanction from the competent authority.

This resulted in unauthorized expenditure of Rs.1.064 million.

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

Audit recommends regularization of expenditure from competent authority under intimation to Audit.

[PDP No.211]

1.2.3.12 Unjustified Expenditure on Account of TA/DA – Rs.1.045 million

According to Sports General Rules Applicable, the TA/DA payments shall be made to players by the respective District Officer Sports.

District Officer (Sports) incurred an expenditure of Rs.1.045 million on account of the TA/DA to players. Neither the schedule of sports activity was found approved from the DG Office nor the CNICs of the recipients were available in the office record as detail below:

Sr. No.	Voucher No.	Activity	Amount (Rs)
1.	29	43 rd all Pakistan Hockey Tournament	500,000
2.	NIL	All Punjab Kabaddi Tournament	94,900
3.	50	All Pakistan Football Tournaments	450,000
Total			1,044,900

Audit holds that due to weak financial and administrative control, expenditure was incurred without approval.

This resulted in unjustified expenditure of Rs.1.045 million.

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

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

[PDP No.217]

1.2.4 Internal Control Weaknesses

1.2.4.1 Irregular Payment in Cash – Rs.29.003 million

Payments of Rs.10,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers according to Para No.4.49 of Sub Treasury Rules.

During scrutiny of record of various offices, it was observed that cheque of Rs.29.003 million was issued in the name of DDO instead of vendor. in violation of the rule ibid as detailed below:

(Rs in million)

Sr. No.	Name of Formation	PDP No	Particulars	Amount
1	EDO (Health) Khushab	110	Financial Assistance	2.700
2	EDO (Education)	134	-do-	11.050
3	General Nursing School	239	Stipend to students	14.463
			Contingencies	0.790
Total				29.003

Audit holds that due to weak pre audit checks cheques were issued in the name of DDOs in violation of government instructions.

This resulted in un-authorized cash payment of Rs.29.003 million.

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

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

1.2.4.2 Non-deduction of Price Variation on Account of Diesel – Rs.18.423 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. Further, the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls as per clause 55 (3) of contract agreement.

DO (Roads) and DO (Buildings) made payments without considering the downward variation in prices of diesel/bitumen at the time of payment to contractor with the fact that more than 5% decrease in the price of the diesel / bitumen was recorded during the subject period as detailed below:

(Rs in million)

Sr. No.	Name of Formation	Account/Items	PDP No.	Amount
1	DO (Roads)	Diesel & Bitumen (Annex-E)	111-118	16.717
2	DO (Building)	Diesel (Annex-F)	18	1.706
Total				18.423

Audit holds that overpayment was made willfully to extend undue favour to contractors.

This resulted in overpayment of Rs.18.423 million.

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

Audit recommends that overpayment be recovered under intimation to Audit.

1.2.4.3 Overpayment on Account of Bricks – Rs.11.020 million

According to approved PWD specifications (Page 45 of Composite Schedule Rates), 25 cft Cement Sand mortar is required for construction of 100 cft. bricks masonry. Further, as note on MRS for pacca brick work “The composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used”.

DO (OFWM) Khushab, paid Rs.7.263 million at the average rate of Rs.500 per cubic meter for construction of water courses without deducting 25% cement and sand ratio during 2015-16. **Annex-G**

DO (Buildings) made an overpayment of Rs.3.757 million without brick test reports on account of brick work to the contractors without reducing the rates by 7% and 14% while making payment to various contractors. **Annex-H**

Audit holds that overpayment was made due to defective financial discipline and weak internal controls.

This resulted in excess payment of Rs.11.020 million.

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

Audit recommends recovery of overpayment.

[PDP No.161 & 9]

1.2.4.4 Inadmissible Drawl of Allowances – Rs.3.941 million

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

Drawing and Disbursing Officers of various formations made payment of Rs.3.941 million on account of House Rent, Conveyance Allowance, HSRA, Mess and Dress allowance in contravention to the clarification above. **Annex-I**

Audit holds that due to weak application of pre audit checks allowances not admissible were authorized

This resulted in overpayment of allowances of Rs.3.941 million.

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

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

1.2.4.5 Non Recovery of Cost of Supplies – Rs.3.304 million

As per lease agreement clause 5, the lessee will be liable to recover cost of fertilizers, pesticides /insecticides, ploughing and irrigation from the tenants according to their share of land.

Dy. DO (Seed Farms) did not recover the amount of Rs.3.304 million from tenants in lieu of cost of material i.e. plough, fertilizers, pesticides/insecticides and irrigation as detailed below:

Sr. No.	Description	Expenditure (Rs)
1	Fertilizer	1,099,600
2	Pesticides	240,645
3	POL	1,498,958

Sr. No.	Description	Expenditure (Rs)
4	Irrigation	464,840
Total		3,304,043

Audit holds that due to weak internal control cost of material was not recovered from the tenants.

This resulted in non recovery of Rs.3.304million.

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

Audit recommends that recovery be effected from the concerned under intimation to audit.

[PDP No.24]

1.2.4.6 Overpayment of Unjustified Carriage - Rs.2.986 million

According to input rates issued by the Finance Department for bi-annual period (1st August, 2014 to 31st January, 2015), Item JD(5) Rate of pre-cast PCC Paver /Tuff tile (as per approved manufactures 7000 PSI) 80 mm gray at site was Rs.67 P.Sft.(Roads). According to input rates issued by the Finance Department for bi-annual period (1st February, 2016 to 31st July, 2016), Item JD(5) Rate of pre-cast PCC Paver /Tuff tile (as per approved manufactures 7000 PSI) 80 mm gray at site was Rs.56 P.Sft. (buildings).

DO (Roads) and DO (Buildings) allowed carriage / lead from factory to site to various contractors on account of tuff tiles in violation of notification above. **Annex-J**

Audit is of the view that carriage / lead was allowed to contractors willfully to extend undue favour to contractors.

This resulted in overpayment of Rs.2.986 million.

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

Audit recommends recovery of the overpayment under intimation to audit.

[PDP No.21 & 119]

1.2.4.7 Non Obtaining of Performance Security - Rs.2.497 millions

As per bidding documents for procurement of medicines by secretary health Lahore, Vide No SO(P-1)1-1/2015-16 Dated 16-10-2015, the supplier was bound to deposit performance security @ 5%.

Drawing and Disbursing Officers of following formations purchased medicines for Rs.52.42 millions without obtaining Performance Security @ 5 % amounting Rs.2.497 millions from the contractors in violation of notification mentioned above. Detail is given below:

(Rs in million)

Sr. No.	Name of Formation	PDP No.	Particulars	Cost	Performance Security
1	EDO (Health)	107	Medicines	39.486	1.850
2	MS DHQ Hospital	185	-do-	12.934	0.647
Total					2.497

Audit holds that due to weak internal controls Performance Securities were not obtained at the time of agreement by violating the government instructions.

This resulted in non-obtaining of Performance Security for Rs.2.497 million.

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

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

1.2.4.8 Loss due to Not Sowing of Recommended Seeds -Rs2.482 million

As per recommendation of Wheat Research Institute Faisalabad, Healthy and clean seed of recommended varieties should be used for better yield. The recommended varieties of wheat for District Khushab are Inqlab-91, Pasban-90, MH-97, Punjab 96, Auqab-2000 and Iqbal 2000.

Dy. DO (Seed Farms) sowed wheat seeds i.e. Galaxy and Chakwal 50 on the area of 159.125 acres. Despite application of all inputs i.e. plough, irrigation, fertilizers and pesticides/weeding average yield per acre remained 18-19 maund per acre against average 28-32 maund per acre..

Audit holds that due to weak internal controls recommended seed was not used.

This resulted in loss to Govt. to the tune of Rs.2.482 million.

(32-19=13x159.125=2068.625 mound @ Rs.1200=2,481,900)

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

Audit recommends that matter be inquired besides action against person(s) at fault.

[PDP No.33]

1.2.4.9 Overpayment on Account of Cement - Rs.1.582 million

According to chapter “Mortar” of MRS, 6.49 bags of cement was required for preparing 1 cubic meter of wet (ready) mortar. And 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of bricks masonry (1.6225 (6.49 X 25/100) bags of cement for construction of 1 cubic meter of bricks masonry)

DO (OFWM) allowed consumption of cement for construction of water course @ 1.89 bags per cubic meter of brick masonry against the admissible quantity of 1.6225 bags per cubic meter. **Annex-K**

Audit holds that excess quantity was charged willfully.

This resulted in excess payment of Rs.1.582 million.

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

Audit recommends excess amount be effected under intimation to Audit.

[PDP No.162]

1.2.4.10 Encroachment of Government Land - Rs.1.500 million

Section 126 – PLGO 2001 Loss of property of local government’ “Responsibility and liability in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned Local Government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned council in the meeting next following.

Land under the control of Dy. DO (Seed Farms) had been encroached upon by various persons since long. Neither the land was got vacated nor any action was initiated by the department to make good the public property.

Farm	Land occupied			Occupant	Period
	A	K	M		
Rakh Ultra Farm	6	0	0	Mr. Muhammad Mumtaz	3 years
Sultana Garden	1	6	2	Unknown	-do-
Total	7	6	2		

Audit holds that due to weak administrative control and negligence state land was occupied by unauthorized persons.

This resulted in loss to Local Fund of Rs.1.500 million.

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

Audit recommends that penal rent be assessed by the building department and deposited into treasury besides vacation of the land.

[PDP No.22]

1.2.4.11 Excess Payment without Provision of TS Estimate - Rs.1.015 million

According to Para 1.49 and 1.59 of B&R Code, Divisional Officer is not supposed to allow change in structural design and drawing already approved by the competent authority.

DO (Buildings) made payment of Rs.1.015 million against 3rd Running bill in excess of the quantities mentioned in TS Estimates as detailed below:

Name of Scheme	Description	Qty as per TS Estimate	Qty Paid	Excess Qty paid (sft)	Rate per 100 cft (Rs)	Excess Payment (Rs)
Establishment of Model Bazar Jauharabad.	Earth work in ordinary soil for embankment with 2 miles lead	375049 Cft	493239 Cft	118190	8587.30	1,014,933

Audit holds that quantities in excess of mentioned in TS estimate was allowed willfully to extend undue favour to contractor.

This resulted in excess payment of Rs.1.015 million.

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

Audit recommends that recovery be made under intimation to audit.

[PDP No.3]

1.2.4.12 Recovery due to Unauthorized Drawl of Pay & Allowance - Rs1.119 million

According to rule 2.27 of PFR Vol-I, “No payment for arrears of pay & allowances be made until additional Budget & the sanction have been accorded”. According to Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, fraud and mis-appropriation.

District Officer (Soil Conservation) drew Rs.0.961 million as arrears on account of pay and allowances against absent period without getting additional budget and approval from Finance Department.

Similarly, SMO RHC Mitha Tiwana paid Rs.0.158 on account of pay against absent period w.e.f 10.09.2015 to 18.11.2015 to Dr. Vaifa Ahmad (WMO).

Audit holds that due to weak financial control unauthorized drawl of pay and allowances was made in violation of the government instruction.

This resulted in unauthorized drawl of pay & allowances of Rs.1.119 million.

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

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

[PDP No.212 & 61]

ANNEXES

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

(Rs in million)

Sr. No.	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
1	1	DO Buildings	Irregular Expenditure on Development Schemes	Irregularity	7.500
2	4		Non Production of Professional Tax Paid Record of Contractor	Internal control weakness	-
3	5		Overpayment to the contractor due to non deduction of shrinkage	Recovery	0.423
4	7		Overpayment Due to Excessive Use of Steel	Recovery	1.114
5	10		Overpayment for RCC	Recovery	0.151
6	11		Non-deduction of Sales Tax or non-obtaining of sales tax Invoices	Recovery	0.482
7	12		Non-deduction of Sales Tax or non-obtaining of sales tax Invoices	Recovery	0.197
8	13		Non recovery of 10% liquidation charges	Recovery	0.235
9	14		Irregular payment of consultancy charges	Irregularity	2.350
10	16		Unauthorized diversions of works contingencies	Irregularity	0.663
11	17		Unauthorized expenditure on account of weather shield paint	Irregularity	0.156
12	20		Non Production of Enlistment and renewal fee Paid Record of Contractor	Internal control weakness	0
13	27	Dy. DO (Seed Farm Khushab)	Non recovery of auction money	Recovery	0.352
14	28		Irregular auction process, Non observance of response time	Irregularity	0.750
15	29		Non Transparent auction process	Internal control weakness	0
16	30		Undue favour to contractor nor forfeit of security	Internal control weakness	0.100
17	31		Irregular auction of fruit gardens	Irregularity	0
18	32		Non auction of woods	Internal control weakness	0.100
19	34		Non adoption of recommended function	Internal control weakness	0
20	37		Doubtful drawl of allowance	Irregularity	0.023

Sr. No.	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
21	38		Non maintenance of stock/warehouse register of crop	Internal control weakness	0
22	39		Doubtful repair of vehicle	Internal control weakness	0.099
23	41		Doubtful expenditure on account of repair of machinery	Internal control weakness	0.299
24	43	EDO (W&S) Khushab	Loss to government due to approval of excessive rates	Internal control weakness	0.454
25	44		Unauthorized Payment of Adhoc Allowances	Irregularity	0.011
26	45		Misappropriation	Irregularity	0.006
27	46		Irregular expenditure on account of POL	Irregularity	0.199
28	47	RHC Haddali	Un-authorized payment of HRA, CA and 5% of Basic Pay	Recovery	0.220
29	48		Un-authorized Drawl of NPA allowance	Recovery	0.126
30	49		Unauthorized Payment of Adhoc Allowances	Recovery	0.029
31	50		Loss to Govt. due to non-receipt of Performance Security	Internal control weakness	0.046
32	51		Irregular purchase of medicines without DTL Reports	Irregularity	0.931
33	52		Doubtful purchase of LP Medicines	Irregularity	0.375
34	53		Overpayment of GST	Recovery	0.011
35	54		Non-deduction of GST	Internal control weakness	0.014
36	55	RHC Mitha Tiwana	Un-authorized payment of HRA, CA and 5% of Basic Pay	Recovery	0.205
37	56		Unauthorized Payment of Adhoc Allowance	Recovery	0.015
38	57		Irregular expenditure on account of repair of vehicle	Irregularity	0.282
39	58		Loss to Govt. due non-receipt of Performance Security	Recovery	0.041
40	59		Purchase of Medicines without DTL Reports	Irregularity	0.199
41	60		Doubtful purchase of medicines	Irregularity	0.966
42	62		Irregular and doubtful purchase of LP Medicines	Irregularity	0.275
43	63		Unauthorized expenditure on account of Transportation of Goods	Irregularity	0.005
44	64	RHC Roda	Overpayment on account of	Recovery	0.270

Sr. No.	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			purchase of X-Ray items		
45	65		Acceptance of Medicines Without any delivery challan and inspection report	Internal control weakness	0.692
46	66		Unauthorized Withdrawal and Disbursement of funds Prior to DTL Reports	Irregularity	0.692
47	67		Defective Purchase of Medicines Under 10% Budget	Internal control weakness	0.140
48	68		Doubtful Purchase of Medicines Under 15% Budget	Irregularity	0.210
49	69		Sanction of bills beyond competency	Internal control weakness	0.499
50	70		Irregular / Unjustified payment of share to doctors receiving NPA	Irregularity	0.085
51	71		Irregular Drawl of pay and allowances	Recovery	0.363
52	72		Irregular Drawl of TA/DA	Irregularity	0.300
53	73		Irregular expenditure on purchase of medicine	Irregularity	0.499
54	74		Doubtful expenditure on account of repair of Ambulance	Irregularity	0.060
55	75		Doubtful expenditure on account of POL	Irregularity	0.239
56	76		Irregular expenditure on transportation of goods	Irregularity	0.013
57	77		Non verification of Govt. Receipt	Internal control weakness	0.159
58	78		Non deposit of MLC fee	Internal control weakness	0.005
59	79		Doubtful expenditure on account of POL	Irregularity	0.588
60	80	Secretary RTA	Doubtful expenditure on account of Repair of vehicle	Irregularity	0.118
61	81		Irregular drawl of allowances	Recovery	0.063
62	82		Irregular drawl of Pay	Recovery	0.529
63	85		Non deduction of liquidity charges and forfeit of security	Recovery	0.169
64	86		Non deposit of receipt	Recovery	0.047
65	87	MS THQ Hospital Noor Pur Thal	Irregular unjustified payment of House Rent and Conveyance allowance	Irregularity	0.106
66			Irregular expenditure on account of Purchase of X-ray Films	Irregularity	0.599
67	90		Irregular payment of ad-hoc allowance 2010 & 2011	Irregularity	0.026
68	91		Overpayment on Account of HRA & Conveyance	Recovery	0.106

Sr. No.	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			Allowance		
69	92		Irregular expenditure on purchase of medicine	Irregularity	0.999
70	93		Non-deduction of Allowances during leave	Recovery	0.023
71	94		Non forfeit of security deposit and black listing firms	Recovery	0.048
72	95	DO (Forest)	Irregular Expenditure on purchase of equipments	Irregularity	0.307
73	96		Embezzlement of funds through over invoicing	Internal control weakness	0.113
74	99		Unauthorized drawl of Misc allowances.	Recovery	0.174
75	100		Excess payment on account of X-ray films	Irregularity	0.037
76	101		Unauthorized payment of Account of transportation of goods	Irregularity	0.028
77	102	THQ Hospital Quaid Abad	Loss to Govt. due to non-imposition of Liquidated Damages	Recovery	0.089
78	103		Utilization of MSD Budget on Local Purchase of Medicines	Internal control weakness	0.380
79	104		Irregular expenditure on day to day local purchase of medicines	Irregularity	0.545
80	105		Non Deduction of Income Tax On Doctor's Share	Recovery	0.017
81	106	EDO (Health)	Non Forfeiting of Performance security	Recovery	0.055
82	108		Doubtful expenditure on repair of vehicles without maintenance of history sheet	Internal control weakness	0.270
83	120		Non-recovery of lease rent of petrol pumps	Recovery	0.300
84	122		Non Collection of Professional Tax from Contractor	Recovery	0.189
85	123		Doubtful expenditure on repair of vehicle	Irregularity	0.557
86	124	DO (Roads)	Irregular / un-authentic and doubtful expenditure on the purchase of POL	Irregularity	1.174
87	126		Non-recovery of the cost of empty drums of bitumen	Recovery	0.101
88	129		Non recovery of departmental charges		1.768
89	130		Unauthorized payment of development schemes without inspection of district monitoring committee	Irregularity	195.533
90	131	EDO	Non recovery of penalties	Recovery	0.094

Sr. No.	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
91	132	(Education)	Non surrender of savings	Internal control weakness	2.207
92	133		Loss due to overpayment of TA on retirement	Recovery	0.023
93	135		Doubtful withdrawal of funds	Internal control weakness	0.800
94	137		Unnecessary expenditure on purchase of sewing machines without requirement just to lapse of budget	Internal control weakness	0.408
95	138		Unauthorized expenditure without requirement on purchase of Darree/Matts	Internal control weakness	0.273
96	139		Loss to the government due to Purchase of items at higher rates	Recovery	0.048
97	140		Difference between Bank Statement and Cash Book	Internal control weakness	0.979
98	141	DCO	Loss due to non recovery of House Rent Allowance and Conveyance Allowance	Recovery	0.045
99	142		Loss to the government due to blockage of scarce financial resources	Internal control weakness	1.791
100	143		Loss to the government due to payment of personal claims of officer by the office	Internal control weakness	0.539
101	145		Loss to the Government due Non recovery of Room Rent from Colony Assistant residing in Khushab House	Recovery	0.090
102	146		Loss to the government due to unauthorized Electric Connection utilized by Mr. Mushtaq Attendant of Khushab House	Irregularity	0.120
103	147		Irregular expenditure on unforeseen expenditures	Irregularity	1.313
104	148		Embezzlement of funds by reducing average of vehicles	Internal control weakness	0.158
105	150	DO Live Stock	Un-authorized drawl of amount for purchase of Sub-standard medicine	Irregularity	0.176
106	151		Un-Justified purchase of computer table	Internal control weakness	0.129
107	153		Irregular expenditure in violation of PC-I	Irregularity	0.881
108	154		Non maintenance of consumption account	Internal control weakness	0.044
109	156		Loss due to non-recovery of House Rent Allowance, 5% of	Recovery	0.202

Sr. No.	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			Basic pay and Conveyance Allowance		
110	157		Non-accountal of purchased items	Internal control weakness	0.025
111	158		Non verification of GST invoices	Internal control weakness	0.405
112	160		Overpayment on account of inadmissible allowances	Recovery	0.058
113	163		Overpayment on account of sand		0.434
114	164		Irregular Drawal of TA / DA	Irregularity	0.373
115	165		Irregular Drawal of TA / DA	Irregularity	0.311
116	166		Irregular Drawl of TA / DA	Irregularity	0.393
117	167		Loss to Government due to non auction of unserviceable vehicles	Internal control weakness	0.408
118	169	DO OFWM	Non Recovery of Unspent Balance	Internal control weakness	0.028
119	171		Non completion of schemes within time limit		0.406
120	172		Loss to the Govt. due to non deduction of conveyance allowance	Internal control weakness	0.023
121	173		Irregular Drawl of NPA allowance	Recovery	0.288
	174		Irregular purchase of stationary items	Irregularity	0.499
122	175		Irregular purchase of refrigerator	Irregularity	0.047
123	178		Overpayment of SSB allowance	Recovery	0.044
124	179		Overpayment of Mess and Uniform Allowance to Head Nurse	Recovery	0.030
125	180		Overpayment of NAB allowance	Recovery	0.060
126	181	MS DHQ Hospital	Excess Payment of 50% Adhoc Relief Allowance	Recovery	0.814
127	183		Non maintenance of consumption account	Internal control weakness	0.756
128	187		Loss to the Govt. due to non imposition of penalty on defaulter contractors	Recovery	0.090
129	188		Loss to the Govt. due to non deduction of LD charges	Recovery	0.070
130	189		Overpayment on account of inadmissible allowances	Recovery	0.182
131	190		Loss due to non-recovery of House Rent Allowance, 5% of Basic pay and Conveyance Allowance	Recovery	0.174

Sr. No.	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount	
132	193	MS THQ Hospital Khushab	Loss to the Govt. due to non deduction of LD charges	Recovery	0.276	
133	195		Loss to the Govt. due to acceptance of below shelf life medicine	Internal control weakness	0.097	
134	198		Non-obtaining of Performance Guarantee	Recovery	0.404	
135	199		Un-economical purchase of furniture due to non-advertisement on PPRA website	Internal control weakness	0.199	
136	200		Irregular expenditure on account of purchase of others and cost of others items	Irregularity	0.969	
137	201		Loss to the Govt. due to non deduction of Conveyance and Health Sector Reform Allowances etc during earned leave	Internal control weakness	0.320	
138	203		Acceptance of Medicines Without any delivery challan and inspection report	Internal control weakness	9.584	
139	204		Over Payment of Adhoc Relief Allowance	Recovery	0.139	
140	205		Non Surrendering of Savings		2.220	
	206		Un-authorized payment of pay and allowances	Recovery	1.301	
141	207		Irregular payment of NPA	Recovery	0.366	
142	209		DO (Soil Conservation)	Non surrendering of savings in the budget	Internal control weakness	0.763
143	210			Excess expenditure	Recovery	0.290
144	213	Overpayment of annual increment		Recovery	0.047	
145	214	DO (Sports)	Un-authorized expenditure	Irregularity	0.300	
146	216		Irregular payment on account of cash award	Irregularity	2.707	
147	218		Misclassification of Expenditure	Internal control weakness	0.585	
148	219		Unauthorized expenditure	Irregularity	0.241	
149	220		Doubtful payment	Irregularity	0.774	
150	222		Doubtful expenditure	Irregularity	0.071	
151	223		Doubtful expenditure	Irregularity	0.524	
152	224		Doubtful expenditure	Irregularity	0.300	
153	225	District Officer (Health)	Non-forfeiture of securities	Internal control weakness	0.103	
154	226		Govt. receipts not verified	Internal control weakness	1.630	
155	227		Non-deduction of Allowances during Leave	Recovery	0.137	
156	230		Un-authorized payment of pay and allowances	Recovery	0.032	

Sr. No.	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
157	231		Non recovery of pay & allowances	Recovery	0.262
158	233		Un-justified expenditure	Internal control weakness	0.895
159	235		Less deduction of Income Tax	Recovery	0.010
160	236		Loss due to non auction of unserviceable stores	Internal control weakness	0.050
161	237	General Nursing School	Non-deduction of Conveyance Allowance	Internal control weakness	0.051
162	238		Unjustified payment of Mess Allowance	Internal control weakness	0.620
163	241	RHC Khabeki	Non-utilization of government Assets	Internal control weakness	2.000
164	242		Non reconciliation of receipt	Internal control weakness	0.022
165	243		Unauthorized payment of pay and allowances to the officials shifted at other then their headquarter	Recovery	0.025
166	244		Non deduction of Pay and Allowances during Leave	Recovery	0.097
167	245		Unjustified expenditure on transportation of goods	Internal control weakness	0.013
168	246		RHC Padhrar	Non supply of medicine	Internal control weakness
169	247	Non deposit of receipt		Recovery	0.055
170	248	Non deduction of Allowances during Leave		Recovery	0.036
171	249	Non imposition of Liquidated damages		Recovery	0.023
172	250	Unjustified expenditure on transportation of goods		Irregularity	0.080
173	251	Unjustified Charging of GST		Internal control weakness	0.084
174	252	THQ Hospital Noshera		Non supply of medicine	Internal control weakness
175	254		Non Reconciliation of receipts	Internal control weakness	0.499
176	255		Non deduction of Allowances during Leave	Recovery	0.018
177	256		Non imposition of Liquidated damages	Recovery	0.068
178	257		Unjustified expenditure on transportation of goods	Internal control weakness	0.130
179	258		Unjustified Charging of GST	Recovery	0.041
180	259		Misclassification	Internal control weakness	0.134
181	260		Unauthorized purchase of x-ray films	Irregularity	1.056

PART-II

[Para 1.1.3]

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

Sr. No	PDP No.	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
1	10	THQ Hospital Nur Pur	Unauthorized drawl of NPA + HSRP and Conveyance Allowance	Irregularity	0.097
2	12		Irregular expenditure on the purchase of X-Ray material	Irregularity	0.600
3	16	AD Seed Farm	Irregular expenditure for the purchase of insecticide/pesticide	Irregularity	0.250
4	18	DO Agri	Irregular Expenditure incurred on Hiring of Tents	Irregularity	0.186
5	19		Irregular expenditure on the purchase of pesticides/insecticides	Irregularity	0.134
6	20		Irregular expenditure incurred for the purchase plastic baskets	Irregularity	0.158
7	23		Non surrender of saving	Weak Internal control	6.862
8			Non Deduction of GST	Recovery	0.020
9	24	Dy. DO Agri Q/Abad	Irregular expenditure	Irregularity	0.244
10			Non Deduction of GST	Recovery	0.044
11	25	Dy. DO Agri Rakh Rajar	Irregular expenditure on the purchase of insecticides	Irregularity	0.490
12	34	DO Roads	Overpayment of Price Variation	Weak Internal control	0.240
13	37		Overpayment for Tuff Paver Tile	Weak Internal control	0.377
14	38		Un-authorized payments for steel without mandatory quality tests	Irregularity	0.704
15	39		Un-authorized expenditure on work charge	Irregularity	0.444
16	40		Irregular Payment	Irregularity	0.704
17	42		Excess payment for steel		0.128
18	43		Unauthorized payment on account of PCC Road	Irregularity	1.569
19	44		Unauthorized payment on account of PCC repair & maintenance of un-notified Roads	Irregularity	0.535
20	45		Unauthorized Payment	Irregularity	18.330
21	48		Irregular expenditure	Irregularity	0.648
22	49		Over payment due to incorrect application of Rates	Weak Internal control	0.979
23	51		Non-Deduction of Dismantled Material	Weak Internal control	0.064
24			Irregular Expenditure Incurred without Certification of Engineer	Irregularity	3.381
25	53		DO (Health)	Non-imposition of liquidation damages and non forfeitures of	Weak Internal control

Sr. No	PDP No.	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
			security		
26	55		Doubtful expenditure on account of stationery	Weak Internal control	0.413
27	56		Acceptance of Medicines Without any delivery challan and inspection report	Irregularity	14.849
28	57		Defective Purchase of Medicines Under 10% Budget	Weak Internal control	1.837
29	58		Irregular payment on account of Ration allowance	Irregularity	0.380
30	60		Irregular execution of Printing work	Irregularity	0.271
31	62		Irregular expenditure on account of transportation charges	Irregularity	0.319
32	65		Irregular expenditure on account of POL	Irregularity	1.215
33			Non Obtaining of Performance Security	Weak Internal control	0.526
34			Deposit of Government Money in Bank of Punjab without Reconciliation with Treasury	Weak Internal control	3.829
35	74		Non deposit of school registration fee	Irregularity	0.089
36	75	EDO Education	Loss to government due to non recovery of annual Inspection / renewal fee from private managed education institutions	Weak Internal control	0.049
37	79		Acceptance of Medicines without any delivery challan and inspection report	Irregularity	1.126
38	80	RHC Khabeki	Loss to government due to purchase of 15% medicine without discount rate	Weak Internal control	0.146
39	82		Expenditure incurred without purchase process	Weak Internal control	0.498
40	83		Acceptance of Medicines without any delivery challan and inspection report	Weak Internal control	9.582
41	85		Defective Purchase of Medicines Under 10% Budget	Weak Internal control	1.149
42	86	THQ Hospital Khushab	Doubtful Purchase of Medicines Under 15% Budget – Rs. 1,545,553 and recovery of discount	Weak Internal control	0.185
43	87		Issuance of supply orders in violation of standing instruction	Irregularity	16.166
44	91		Irregular purchase of items without specifications	Irregularity	0.289
45	96		Irregular execution of Printing work	Irregularity	0.250
46	97		Irregular purchase of X-Ray Cassette	Irregularity	0.079
47	100		Non deduction of liquidity charges	Weak Internal control	0.124

Sr. No	PDP No.	Name of Formation	Description of Para	Nature of Para	Amount (Rs)	
48	101		Unjustified drawl of 35% share of x-ray film by the MS	Weak Internal control	0.161	
49			Expenditure Incurred Beyond Competence	Weak Internal control	9.856	
50	102	DO (Buildings)	Overpayment due to application of higher Quantities	Weak Internal control	1.658	
51	106		Overpayment due to application of higher Quantities	Weak Internal control	85,602	
52	108		Overpayment due to application of higher Quantities	Weak Internal control	1.710	
53			Non Recovery of Professional Tax from Contractors	Recovery	1.316	
54	110		Overpayment due to application of higher Quantities	Weak Internal control	1.550	
55	112		Unauthorized execution of development work	Weak Internal control	0.914	
56	113		Unjustified Payment	Weak Internal control	0.060	
57	116		Overpayment due to application of higher Quantities	Weak Internal control	0.121	
58			Irregular Expenditure Without Advertisement Through PPRA	Irregularity	2.588	
59	109		Non Approval of Lead Chart by the Competent Authority for Earth work	Weak Internal control	1.370	
60	117		DO (Forest)	Unjustified purchase of polythene Shopper	Weak Internal control	0.124
61	120			Non-Recovery / Deposit of Government Money	Weak Internal control	0.172
62	121	Doubtful expenditure		Weak Internal control	0.180	
63	122	Doubtful payment of pension contribution		Weak Internal control	0.690	
64	124	Doubtful expenditure		Weak Internal control	0.724	
65	129	DO (OFWM)	Overpayment for sand	Weak Internal control	0.394	
66	132	DO Sports	Doubtful expenditure on Daily Allowance	Weak Internal control	1.619	
67	133		Doubtful expenditure on cash prize distribution	Weak Internal control	1.511	
68	141	RHC Haddali	Irregular expenditure	Irregularity	0.495	
69	150	THQ Quaidabad	Doubtful Procurement of LP Medicines	Weak Internal control	0.771	
70	161	DHQ Hospital	Non-imposition of Liquidated Damages	Weak Internal control	0.257	
71	179	RHC Padhrar	Irregular expenditure	Irregularity	0.454	
72	183	THQ	Irregular expenditure	Irregularity	0.568	
73	185	Hospital	Irregular drawl of 35% share	Irregularity	0.237	

Sr. No	PDP No.	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
		Nausherhra			
74	200	RHC Roda	Non-verification of deposit of Govt. receipts	Weak Internal control	0.138
75		DCO	Non Deduction of GST	Recovery	0.048
76		Dy. DEO Agri Ext Khushab	Non Deduction of GST	Recovery	0.049
77		DO Sports	Non Deduction of GST	Recovery	0.045
78		RHC Mitha Tiwana	Irregular Payment of Salary During Absence Period	Recovery	0.565
79		THQ Noor Pur Thal	Irregular Payment of Salary During Absence Period	Recovery	0.048
80		DO Live Stock	Irregular Payment of Salary During Absence Period	Recovery	0.060
81		SMO RHC Roda	Irregular Payment of Salary During Absence Period	Recovery	0.776

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

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+) Excess (-) Savings (Rs)	%age Excess/Saving
3	Provincial Excise	6,762,000	0	6,762,000	4,901,035	1,860,965	28
5	Forests	20,349,000	10,292,000	30,641,000	30,559,172	81,828	0
6	Registration	610,000	0	610,000	332,648	277,352	45
7	Charges on A/c of Motor Vehicle	6,913,000	0	6,913,000	4,315,363	2,597,637	38
8	Other Taxes and duties	1,241,000	0	1,241,000	774,089	466,911	38
10	General Administration	553,894,000	0	553,894,000	40,865,939	513,028,061	93
15	Education	2,460,544,000	329,783,000	2,790,327,000	2,697,121,521	93,205,479	03
16	Health Services	787,964,000	0	787,964,000	670,539,425	117,424,575	15
17	Public Health	4,318,000	0	4,318,000	2,746,064	1,571,936	36
18	Agriculture	132,704,000	0	132,704,000	111,392,920	21,311,080	16
19	Fisheries	1,937,000	0	1,937,000	943,013	993,987	51
20	Veterinary	68,880,000	0	68,880,000	66,599,810	2,280,190	03
21	Cooperative	14,623,000	0	14,623,000	14,216,447	406,553	03
22	Industries	3,135,000	0	3,135,000	1,329,421	1,805,579	58
23	Miscellaneous Departments	3,242,000	0	3,242,000	1,650,750	1,591,250	49
24	Civil Works	54,720,000	0	54,720,000	50,148,402	4,571,598	08
25	Communications	172,379,000	0	172,379,000	125,464,847	46,914,153	27
31	Miscellaneous	37,604,000	0	37,604,000	17,683,934	19,920,066	53
32	Civil Defence	6,518,000	0	6,518,000	4,532,623	1,985,377	30
Total Non-Development		4,338,337,000	340,075,000	4,678,412,000	3,846,117,423	832,294,577	18
36	Development (Tied Grant)	641,122,000	868,416,000	1,509,538,000	777,851,358	731,686,642	48
	CCBs Project (Liabilities Etc.)	10,000,000	0	10,000,000	0	10,000,000	100
	Securities of Contractors (DZC)	1,524,000	0	1,524,000	0	1,524,000	100
41	Highways, Roads & Bridges	68,398,000	0	68,398,000	43,827,286	24,570,714	36
42	Government Buildings	20,752,000	8,197,000	28,949,000	27,980,442	968,558	03
Total Development		741,796,000	876,613,000	1,618,409,000	849,659,086	768,749,914	48
Grand Total		5,080,133,000	1,216,688,000	6,296,821,000	4,695,776,509	1,601,044,491	25

Source: Appropriation Account 2015-16.

Irregular Expenditure on Water Courses

Sr.No	WC No	Moza	TS Value (Rs)	Labour (Rs)
1	28750/R	Bijar	1,818,115	625,908
2	6750/L	Bijar	1,407,919	415,451
3	22208/L	Haddali	2,815,920	830,927
4	21460/L	Vaheer	452,176	133,428
5	14700/L	Nali	235,398	724,127
6	3000/L	Haddali	2,434,503	718,377
7	29000/L	Utra	2,501,922	138,272
8	22128/R	Okhli Mola	2,878,094	849,274
9	117060/L	Gunjyal Shumali	2,470,700	729,059
10	9000/R	Bandyal janoobi	1,661,969	490,328
11	14154/TF	Okhli Mola	3,159,108	932,195
12	110935/L	Gunjyal Shumali	807,674	238,330
13	125500/R	Gunjyal janoobi	1,738,919	513,123
14	15000/TL	Okhli Mola	3,693,186	1,089,792
15	3675/L	Shah Wala	752,246	221,974
16	56000/L	15 MB	1,027,424	303,174
17	600/R	Rahdari	1,010,935	298,308
Total			30,866,208	9,252,047

Irregular Payment of Steel

Sr. No.	VR. No. & Date	Name of Schemes	Contractor	Qty of steel used	Rate %Kg	Amount (Rs)
1	590 /29.06.16	Construction of 2-Nos Additional Bed Rooms in DCO Residence at Jauharabad.	M/S Waqas Ameen	2,876	11288.40	324,654
2	651 /30.06.16	Up-Gradation of GGES, Diawal to High level.	M. Ijaz Malik	9,878	11418.30	1,127,900
3	666 /30.06.16	Up-Gradation of GBES, No.4 Jauharabad to High level.	Tiwana Brothers & Co	7,859	11418.30	897,364
4	543 /28.06.16	Provision of Missing Infrastructure in DHQ Hospital at Jauharabad.	Sayyab Engineering	2,984	11288.40	336,846
5	536 /27.06.16	Provision of Missing Infrastructure in THQ Hospital at Quaidabad.	Imtiaz Saleem	1,031	11288.40	116,383
6	CC10th R B	Establishment of Basic Health Unit at Choha .	M/S Nasrullah Khan	24,159	10898.60	2,632,993
7	613 /30.06.16	Re-Construction of 4- Class Rooms with Verandah in GBES, 59/MB.	Subhan Associates	2,429	11288.40	274,195
Total						5,710,335

Non-deduction of Price Variation on Account of Diesel

Widening & Improvement of Road from Fateh Pur Sakessar Road

Description of items	Bill No.	MB No.	Month of Tender	Month of entry	Base Rate	Decrease Rate	Difference	Amount of bill	Qty consumed		Amount decreased (Rs)
									Sft	Kg	
Diesel Oil	2 nd	3275	4-14	6-14	113.85	109.34	4.51	3,923,062			-
	3 rd			9-14		108.34	5.51	6,067,290			
	4 th			10-14		107.39	6.46	7,401,395			62,994
	5 th			11-14		101.21	12.64	3,212,671			53,502
	6 th			12-14		94.09	19.76	3,804,498			99,047
	7 th			2-15		80.61	33.24	2,089,289			91,499
	8 th	9875	4-14	3-15	80.61	33.24	5,219,184			228,571	
	9 th			4-15	83.61	30.24	1,101,332			43,879	
	10 th			6-15	87.12	26.73	6,952,969			244,865	
	11 th			6-15	87.12	26.73	2,126,475			74,889	
	12 th			6-15	87.12	26.73	9,853,348			336,444	
	3 rd			3275	4-14	9-14	96.12	93.61	2.51		24,000
4 th	3275	10-14	93.61	2.51				34,800		0	
10 th	9875	6-15	67.78	28.34				122,400	43,852	1,242,755	
11 th		6-15	67.78	28.34				62,400	22,356	633,562	
12 th		6-15	67.78	28.34		112,464	40,292	1,141,873			
Total											4,253,880

Widening & Improvement of Internal Roads in Joharabad City

Description of items	Bill No.	MB No.	Month of Tendering	Month of entry	Base Rate	Decrease Rate	Difference	Amount of bill	Qty consumed (kg)		Amount decreased (Rs)
									Sft	Kg	
Diesel Oil	1 st	3273	3-14	5-14	116.75			6024,735			-
	2 nd	3273		6-14		109.34	7.41	4852,744			46,200
	3 rd	3273		7-14		109.34	7.41	2282,399			21,729
	4 th	3273		8-14		109.34	7.41	3531,519			33,621
	5 th	3273		8-14		109.34	7.41	4794,000			45,641
	6 th	3273		9-14		108.34	8.41	4184,591			45,215
	7 th	3273		9-14		108.34	8.41	2764,800			29,870
	8 th	3273		9-14		108.34	8.41	6600,000			71,314
	9 th	9773		10-14		107.39	9.36	2631,909			31,651
	10 th	9773		4-15		83.61	33.14	4199,871			178,823
	11 th	9773		4-15		83.61	33.14	7629,886			324,866
	12 th	9773		6-15		87.12	29.63	8120,093			309,120
Bitumen	12 th	9773	6-15	96.72	67.83	28.89			184,960	5,343,494	
Total											6,481,544

Rehabilitation of Internal Roads in Quaidabad City

Description of items	Bill No.	MB No.	Month of Tendering	Month of entry	Base Rate	Decrease Rate	Difference	Amount of bill	Qty consumed		Amount decreased (Rs)
									Sft	Kg	
Diesel Oil	2 nd	3271	4-14	6-14	113.85	109.34	4.51	4370381			
	3 rd			6-14		109.34	4.51	2345312			
	4 th			6-14		109.34	4.51	2444946			
	5 th			9-14		108.34	5.51	8668502			
	6 th			9-14		108.34	5.51	2413658			
	7 th			9-14		108.34	5.51	2671255			
	8 th			10-14		107.39	6.46	3034607			25,828
	9 th			3-15		80.61	33.24	1720677			75,356
	10 th			4-15		83.61	30.24	1876204			74,752
	11 th			4-15		83.61	30.24	3656735			145,691
	12 th			5-15		83.61	30.24	1010890			40,276
	13 th			6-15		87.12	26.73	4604197			162,148
	Bitumen			6 th		3271	4-14	9-14	96.72	93.61	3.11
7 th		3271	9-14	93.61	3.11			106,950			0
8 th		3271	10-14	93.61	3.11			46,620			0
11 th		9786	4-15	71.801	25.919			35,760		12,812	332,063
12 th	9786	5-15	71.801	25.919		30,350	9,222	239,017			
Total											1,267,848

Construction of Road from Sardarkhel Road to G.E.S Tahirwala

Description of items	Bill No.	MB No.	Month of Tender	Month of entry	Base Rate	Decrease Rate	Difference	Amount of bill	Qty consumed		Amount decrease (Rs)
									Sft	Kg	
Diesel Oil	6 th	3274	4-14	6-14	113.85	94.09	19.76	3,271,878			85,185
	7 th			2-15		86.23	27.62	3,219,765			117,167
	8 th			2-15		80.61	33.24	2,70,470			11,845
	9 th			5-15		83.61	30.24	2,788,000			111,072
	10 th			6-15		87.12	26.73	4,046,000			142,490
	11 th			9-15		82.04	31.81	2,701,506			113,221
	12 th			2-16		75.79	38.06	584,860			29,328
	13 th			3-16		71.12	42.73	22,689			1,277
	Bitumen			9 th		3274	4-14	5-15	96.72	71.80	24.92
10 th		6-15	67.78	28.94				119,000		36,175	1,046,908
11 th		9-15	74.99	21.73				58,000		17,632	383,134
13 th		3-16	70.01	26.71				13,808		4,198	112,116
Total											2,774,934

Construction of Road from Link Road to Dulat Pull Roda

Description of items	Bill No.	MB No.	Month of Tendering	Month of entry	Base Rate	Decrease Rate	Difference	Amount of bill	Qty consumed		Amount decreased (Rs)	
									Sft	Kg		
Diesel Oil	1 st	9773	3-15	6-15	80.61	(-) 87.12	6.51	2,195,674			(-) 26,598	
	2 nd			8-15		(-) 85.5	4.89	2,111,375			(-) 19,212	
	3 rd			12-15		83.79	3.18	4,380,000				
	4 th			1-16		80.79	3.18	655,423				
	5 th			9793		4-16	72.52	8.09	275,750			4,151
	6 th			9793		5-16	72.52	8.09	4,848,750			72,993
	7 th			9793		5-116	72.52	8.09	1,414,000			21,286
Bitumen	6 th		3-15	5-16	87.25	64,509	22,741		99,000	30,081	684,064	
	7 th			5-16		64,509	22,741		33,000	10,027	228,021	
Total											964,705	

Rehabilitation of Road from Naushera to Uchali

Description of items	Bill No.	MB No.	Month of Tender	Month of entry	Base Rate	Decrease Rate	Difference	Amount of bill	Qty consumed		Amount decreased (Rs)
									Sft	Kg	
Diesel Oil	2 nd	9779	4-15	6-15	83.61	87.12	(-) 3.51	8,067,766			143,389
	3 rd			9-15		82.04	1.57	7,793,406			0
	4 th			6-16		72.52	11.09	7,206,952			0
Bitumen	4 th	9779	4-15	6-16	71.801	64,509	7,292		89,048	31,901	232,635
Total											376,024

Rehabilitation of Railway Road in Khushab City

Description of items	Bill No.	MB No.	Month of Tendering	Month of record entry	Base Rate	Decrease Rate	Difference	Amount of bill	Qty consumed		Amount decrease (Rs)	
									Sft	Kg		
Diesel Oil	1 st	5045	12-14	2-15	94.09	80.61	13.48	621,053			13,346	
	2 nd			3-15		80.61	13.48	471,786			10,139	
	3 rd			5-15		83.61	10.48	588,694			9,835	
	4 th			9787		6-15	87.12	6.97	883,781			9,820
	5 th			9787		6-15	87.12	6.97	1,280,554			14,229
	6 th			9787		11-15	83.79	10.3	630,328			10,350
	7 th			9787		12-15	83.79	10.3	471,917			7,749
	8 th			9787		2-16	75.79	18.3	438,754			12,800
	9 th			9787		5-16	72.52	21.57	-			0
	10 th			9787		5-16	72.52	21.57	640,402			22,022
Bitumen	5 th	9787	12-14	6-15	91.39	67.78	23.61		25,350	9082	214,426	
	6 th	9787	11-15	75.177	16.213						0	
	7 th	9787	12-15	75.177	16.213						0	
	8 th	9787	2-16	74,009	17,381						0	
	9 th	9787	5-16	64,509	26,881						0	
	10 th	9787	5-16	64,509	26,881				680	46	1,243	
Total											325,959	

Provision of Tuff Paver Road in Khushab City (From Tehsil Office Chattry Chowk to Purana Chowk)

Description of items	Bill No.	MB No.	Month of Tender	Month of record entry	Base Rate	Decrease Rate	Difference	Amount of bill	Qty consumed		Amount decreased (Rs)	
									Sft	Kg		
Diesel Oil	1 st	9764	12-14	3-15	94.09	80.61	13.48	1,519,384			32,652	
	2 nd			4-15		83.61	10.48	3,705,150			61,903	
	3 rd			5-15		83.61	10.48	1,820,432			30,415	
	4 th			6-15		87.12	6.97	4,312,737			47,922	
	5 th			9764		6-15	87.12	6.97	2,002,925			22,256
	6 th			9764		12-15	83.79	10.3	1,314,261			21,581
	7 th			9764		2-16	75.79	18.3	1,562,463			45,582
	8 th			9764		2-16	75.79	18.3	323,805			9,447
Total											271,758	
Grand Total											16,716,652	

Non-deduction of Price Variation on Account of Diesel

Sr. No	Name of work	Contractor Name	Date of Estimate	Date of Measurement	Payment Amount since last bill	Diesel price at TS Date	Diesel price at measurement Date	Difference	Variation (Rs)
1	Provision of Missing Infrastructure in THQ Hospital at Khushab.	Sayyab Engineering	-do-	13.06.16	2,727,099	85.05	72.52	12.53	427,131
2	Provision of Missing Infrastructure in THQ Hospital at Noorpur Thal.	Rana Abdul Qayyum	-do-	15.06.16	6,228,565	85.05	72.52	12.53	975,549
3	Provision of Missing Infrastructure in THQ Hospital at Quaidabad. (7 th R Bill)	Intiaz Saleem	-do-	14.05.16	1,694,516	85.05	72.52	12.53	265,403
4	Up-Gradation of GBES, No.4 Jauharabad to High level.	Tiwana Brothers & Co	26.02.15	22.06.16	83,022	80.61	72.52	8.09	8,395
5	Construction of 4-Nos Bachelor Sets for Officers at Jauharabad.	M/S Tiwana Brothers	26.02.15	06.06.16	295,755	80.61	72.52	8.09	29,908
Total									1,706,386

Overpayment on Account of Bricks

Sr. No.	W/C No.	Volume Measured (m3)	Bricks Paid @ 500/m ³	Bricks Admissible (375/m ³)	Excess Bricks paid	Rate (Rs/1000 bricks)	Amount (Rs)
1	1460-L	76.383	39,760	28,644	11,116	6,970	77,481
2	3675-L	155.515	81,500	58,318	23,182	5,850	135,614
3	110935-L	121.64	63,800	45,615	18,185	5,950	108,201
4	600/R	210.507	112,000	78,940	33,060	6,300	208,277
5	9000/R	233.76	142,500	87,660	54,840	5,950	326,298
6	6750/L	227.63	136,100	85,361	50,739	6,570	333,354
7	125500/R	312.45	188,000	117,169	70,831	5,950	421,446
8	22200/R	482.92	279,900	181,095	98,805	6,570	649,149
9	56000/L	188.65	112,500	70,744	41,756	5,950	248,450
10	28750/R	220.91	126,200	82,841	43,359	6,570	284,867
11	30000/L	456.07	261,700	171,026	90,674	6,570	595,727
12	14154/L	528	321,500	198,000	123,500	5,950	734,825
13	22128/L	481.48	285,000	180,555	104,445	5,950	621,448
14	29000/L	461.3	250,000	172,988	77,013	5,950	458,224
15	600/L	421.02	227,000	157,883	69,118	5,850	404,337
16	117060/L	391.88	225,000	146,955	78,045	5,950	464,368
17	14700/L	470.59	260,600	176,471	84,129	6,570	552,726
18	15000/L	680.73	362,500	255,274	107,226	5,950	637,996
Total							7,262,787

Overpayment on Account of Bricks

Bill	Scheme	Work distribution	Qty	Rate (Rs)	Amount (Rs)	7% rate (Rs)
5 th RB	Up-Gradation of GBES, Mehmood Shaheed to High Level. M/S Tiwana Brothers	Pacca Brick work1:6 in F&P	13466	15817.05	2,129,924	149,095
		Pacca Brick Work 1:6 in G.F	6469	16598.5	1,073,757	75,163
		Pacca Brick Work 1:4 in G.F	133	17427.35	22,178	1,552
4 th RB	Re-Construction of 4-Class Rooms with Verandah in GBES, 59/MB. Subhan Associates	Pacca Brick work1:6 in F&P	3176	16405.2	5,210,032	364,702
		Pacca Brick Work 1:6 in G.F	3708	17392.65	644,919	45,144
		Pacca Brick Work 1:4 in G.F	461	18270	84,227	5,896
8 th RB	Establishment of Civil Dispensary at Village Mehmood Shaheed. Sayyab Engineering	Pacca Brick work1:6 in F&P	16336	15817.05	2,583,873	180,871
		Pacca Brick Work 1:5 in G.F	799	16954.05	135,463	9,482
		Pacca Brick Work 1:6 in G.F	8710	16598.5	1,445,729	101,201
		Pacca Brick Work 1:4 in G.F	248	17427.35	43,220	3,025
		Pacca Brick Work other than building ratio1:6	9200	16203.7	149,740	10,481
		Pacca Brick Work other than building 1:4	1373	17032.55	233,857	16,370
5 th RB	Up-Gradation of GGES, Sath shahani to High level. Riaz Hussain Sithar	Pacca Brick work1:6 in F&P	4486	15871.05	711,975	49,838
		Pacca Brick Work 1:6 in G.F	6444	16598.5	1,069,607	74,872
		Pacca Brick Work 1:4 in G.F	43	17427.35	7,494	525
		Pacca Brick Work other than building 1:4	142	17032.55	24,186	1,693
7 th RB	Construction of 2-Nos Additional Bed Rooms in DCO Residence at Jauharabad. M/S Waqas Ameen	Pacca Brick work1:6 in F&P	2275	16405.3	373,221	26,125
		Pacca Brick Work 1:6 in G.F	2119	17392.65	368,550	25,799
		Pacca Brick Work 1:4 in G.F	443	17694.7	78,388	5,487
		Pacca Brick Work other than building 1:4	699	17694.7	123,686	8,658
7 th RB	Up-Gradation of GGES, Mohibpur to High Level. Farooq & Sons	Pacca Brick work1:6 in F&P	5953	15817.05	941,588	65,911
		Pacca Brick Work 1:6 in G.F	6471	16598.5	1,074,088	75,186
		Pacca Brick Work 1:4 in G.F	260	17247.35	45,311	3,172
3 rd RB	Re-Construction of 6-Class	Pacca Brick work1:6 in F&P	5065	16405.3	830,928	58,165
		Pacca Brick Work 1:6	5579	17392.15	970,308	67,922

	Rooms with Verandah and Repair in GBHS, Bhan Sultan Wala. M. Ijaz Asghar	in G.F				
		Pacca Brick Work 1:4 in G.F	230	18210.6	41,884	2,932
		Pacca Brick Work other than building 1:4				129,018
3 rd RB	Reconstruction of 5-Class Rooms with Verandah in GGHS, Rangpur M/S Tiwana Brothers & Co	Pacca Brick work 1:6 in F&P	4512	16405.3	740,207	51,814
		Pacca Brick Work 1:6 in G.F	4846	17392.65	842,848	58,999
10 th RB	Establishment of Basic Health Unit at Choha M/S Nasrullah Khan	Pacca Brick work 1:6 in F&P	18453	14383.2	2,654,132	185,789
		Pacca Brick Work 1:6 in G.F	19250	15164.65	2,919,195	204,344
		Pacca Brick Work 1:4 in G.F	1105	15870	175,364	12,275
		Pacca Brick Work other than building 1:4	1683	15475.2	260,448	18,231
		Pacca Brick Work other than building 1:6	7418	14769.85	1,095,627	76,694
7 th RB	Provision of Missing Infrastructure in THQ Hospital at Quaidabad. Imtiaz Saleem	Pacca Brick work 1:6 in F&P	4719	16405.3	774,166	54,192
		Pacca Brick Work 1:6 in G.F	1141	17392.65	198,450	13,892
		Pacca Brick Work other than building 1:4	104	17875	18,590	1,301
		Pacca Brick Work other than building 1:6	6797	17227.7	1,170,967	81,968
8 th RB	Provision of Missing Infrastructure in THQ Hospital at Khushab. Sayyab Engineering	Pacca Brick work 1:6 in F&P	6111	16405.3	1,002,528	70,177
		Pacca Brick Work 1:6 in G.F	302	17392.65	52,526	3,677
		Pacca Brick Work other than building 1:4	2088	17694.1	369,465	25,863
		Pacca Brick Work other than building 1:6	7779	16876.8	1,312,846	91,899
8 th RB	Provision of Missing Infrastructure in DHQ Hospital at Jauharabad. Sayyab Engineering	Pacca Brick work 1:6 in F&P	8536	16405.3	1,400,356	98,025
		Pacca Brick Work other than building 1:4	2262	17694.7	400,254	28,018
		Pacca Brick Work other than building 1:6	9208	16876.8	1,554,016	108,781
7 th RB	Construction of 4-Nos Bachelor Sets for Officers at Jauharabad. M/S Tiwana Brothers	Pacca Brick work 1:6 in F&P	6343	15817.5	1,003,275	70,229
		Pacca Brick Work 1:6 in G.F	4179	16598.5	693,651	48,556
		Pacca Brick Work other than building 1:4	543	17032.55	92,486	6,474
		Pacca Brick Work other than building 1:6	2629	16203.7	425,995	29,820
7 th R Bill	Construction of Gym at Officer Club	Pacca Brick work 1:6 in F&P	3716	14945.85	562,861	39,400
		Pacca Brick Work 1:6	7415	15727.9	1,166,224	81,636

	Jauharabad. Imdad Hussain	in G.F				
7 th RB	Up-Gradation of GGES, Diawal to High level. M. Ijaz Malik	Pacca Brick work 1:6 in F&P	5263	15817.15	832,451	58,272
		Pacca Brick Work 1:6 in G.F	6646	16598.5	1,103,136	77,220
7 th RB	Provision of Missing Infrastructure in THQ Hospital at Noorpur Thal. Rana Abdul Qayyum	Pacca Brick work 1:6 in F&P	14953	16350	2,444,816	171,137
		Pacca Brick Work 1:6 in G.F	1834	17392.65	318,982	22,329
9 th RB	Up-Gradation of GBES, No.4 Jauharabad to High level. Tiwana Brothers & Co	Pacca Brick work 1:6 in F&P	8568	15817.05	1,355,205	94,864
		Pacca Brick Work 1:6 in G.F	7904	16598.5	1,311,945	91,836
	Provision of Missing Infrastructure in THQ Hospital at Naushera. Ch. Nazar Hussain	Pacca Brick work 1:5 in F&P	9116	16969.05	1,546,899	108,283
		Pacca Brick Work 1:5 in G.F	9223	17468.4	1,611,460	112,802
Total						3,757,082

Annex-I

Inadmissible Drawl of Allowances

Sr. No.	Formation	Description	PDP No.	Amount (Rs)
1	DO (Health)	CA having bikes	232	1,251,936
2	MS THQ Hospital Naushera	CA having Govt. residences	253	55,692
		HRA having Govt. residences	253	26,592
		5% maintenance charges	253	38,172
		CA, HSRA during leave	255	18,500
3	MS DHQ Hospital Khushab	CA during leave, Dress Allowance during leave, Mess allowance during leave, HRA/CA/5%	177	202,000
			177	615,433
			177	462,567
4	RHC Haddali		47	219,600
5	Rhc Mitha Tiwana		55	205,200
6	THQ Nurpur Thal		91	106,476
7	THQ Quaidabad		93	23,690
8	DO(Livestock)		99	17,403
9	DHQ Jauharabad		156	201,744
10	DO (Health)		190	174,207
11	Nursing School		227	136,979
12	RHC Khabeki		237	50,796
13	RHC Pdhrar		244	97,517
		248	36,354	
Total				3,940,858

Annex-J**Overpayment of Unjustified Carriage**

Name of Formation	Name of Scheme	Description	MRS Period	Quantity	Approved Rate at site	Rate Charged	Diff.	Recovery (Rs)
DO Buildings	Establishment of Model Bazar at Jauharabad	tuff tile 60 mm gray	01.02.16 to 31.07.16	72008 Sft	56	65	9	648,072
DO Roads	From Tehsil office Khattry Chowk To Purana Ckawk	tuff tile 80 mm gray	01.08.14 to 31.01.15	1253412 Sft	68	78.59	10.59	1,327,361
-do-	From Chattry Chowk To Khatha Road	tuff tile 80 mm gray	01.08.14 to 31.01.15	33675 Sft	68	98	30	1,010,250
Total								2,985,683

Annex-K**Overpayment on Account of Cement**

Sr. No	W/C No.	Volume Measured (m3)	Cement used (Bags)	Admissible cement (Bags)	Excess Cement (Bags)	Rate (Rs/ bag)	Amount (Rs)
1	1460-L	76.383	148	124	24	590	14,240
2	3675-L	155.515	300	252	48	540	25,819
3	110935-L	121.64	239	197	42	540	22,543
4	600/R	210.507	418	341	77	540	41,384
5	9000/R	233.76	530	379	151	540	81,502
6	6750/L	227.63	505	369	136	540	73,370
7	125500/R	312.45	690	507	183	540	98,995
8	22200/R	482.92	1030	783	247	540	133,319
9	56000/L	188.65	405	306	99	540	53,504
10	28750/R	220.91	465	358	107	540	57,654
11	30000/L	456.07	965	740	225	540	121,731
12	14154/L	528	1185	856	329	540	177,543
13	22128/L	481.48	1050	781	269	540	145,380
14	29000/L	461.3	930	748	182	540	98,251
15	600/L	421.02	845	683	162	540	87,623
16	117060/L	391.88	830	635	195	540	105,040
17	14700/L	470.59	970	763	207	540	111,716
18	15000/L	680.73	1,350	1,104	246	540	132,901
Total							1,582,515