



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Buildings and Roads
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarter
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
NAM	New Accounting Model
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PASBAN	Pakistan Army Sports Based Achievement Network
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
PPRA	Punjab Procurement Regulatory Authority
RHC	Rural Health Centre
SAP	System Application Product
THQ	Tehsil Headquarter

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Bhakkar 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 Bhakkar for the financial year 2015-16.

The District Government, Bhakkar 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, Bhakkar 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.6,120.743 million of the District Government, Bhakkar for the financial year 2015-16 covering one PAO and 225 formations, the Directorate General Audit, audited an expenditure of Rs.2,832.593 million which, in terms of percentage, was 46% 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 Bhakkar for the financial year 2015-16, were Rs.2.865 million, whereas, Directorate General Audit, audited receipts of Rs.1.003 million which was 35% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs.59.352 million was pointed out, out of which no recovery was effected during the year 2016-17 at the time of compilation of report. Recovery pointed out by Audit was not in the notice of the executive.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government, Bhakkar 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, Bhakkar.

f. The Key Audit Findings of the Report

- i. Non production of record was noted in one case¹.
- ii. Irregularity and Non-compliance of rules amounting to Rs.271.725 million was noted in fourteen cases².
- iii. Weaknesses of internal controls have been noted in fourteen cases involving an amount of Rs.343.842 million³.
- iv. Recovery of Rs.59.352 million was noted in nine case⁴.

¹ Para: 1.2.2.1

² Paras: 1.2.2.1 to 1.2.2.6 & 1.2.2.8 to 1.2.2.15

³ Paras: 1.2.2.7, 1.2.3.1- 1.2.3.5, 1.2.3.7, 1.2.3.11, 1.2.3.14-1.2.3.16, 1.2.3.18, 1.2.3.19, 1.2.3.21

⁴ Paras: 1.2.3.6, 1.2.3.8-1.2.3.10, 1.2.3.12, 1.2.3.13, 1.2.3.17, 1.2.3.20 & 1.2.3.21

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	6,674.520
2	Total Formations in Audit Jurisdiction	225	6,674.520
3	Total Entities (PAOs) Audited	01	6,674.520
4	Total Formations Audited	25	2,926.499
5	Audit & Inspection Reports	25	2,926.499
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	59.352
3	Weak internal controls relating to financial management	343.842
4	Violation of rules	193.909
5	Others	-
TOTAL		597.103

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	22.100	520.165	2.865	2,290.328	2,835.458	2,631.274
2	Amount placed under audit observation / irregularities	11.882	48.166	15.465	521.590	597.103	535.487
3	Recoveries pointed out at the instance of audit	-	21.036	15.465	22.851	59.352	56.134

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	-	-	-	-	-	56.134
5	Recoveries realized at the instance of audit	-	-	-	-	-	0.945

*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.2,832.593 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of rules and regulations and principle of propriety and probity in public operations.	193.909
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ⁵ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control system.	343.842
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money.	59.352
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
TOTAL		597.103

Table 5: Cost-Benefit

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	2,835.458
2	Expenditure on Audit	1.777
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

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

CHAPTER-1

1.1 District Government, Bhakkar

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.

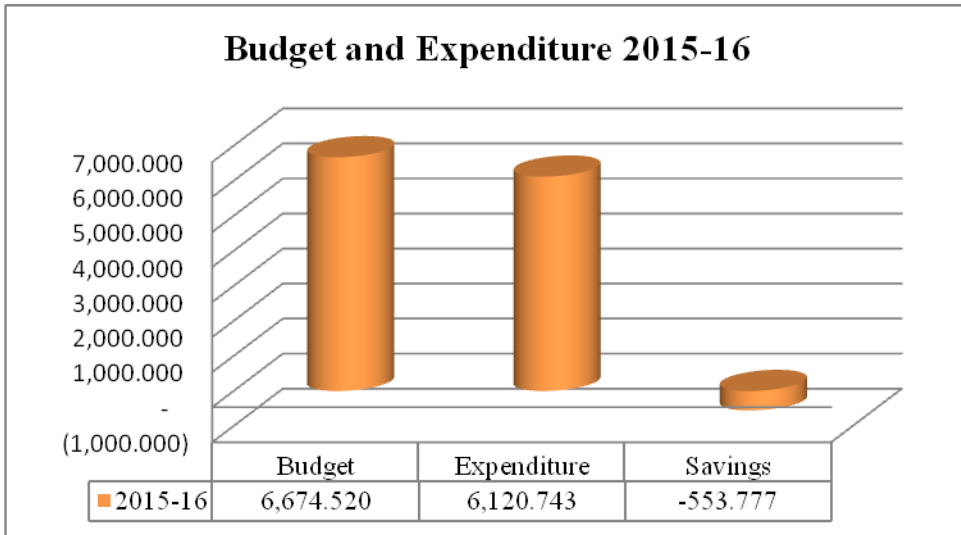
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government Bhakkar was Rs.6,674.520 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs.6,120.743 million, showing a saving of Rs.553.777 million for the period, which in terms of percentage was 08% of final budget as detailed below:

Rs in million

FY: 2015-16	Budget	Expenditure	(-) Saving	%age of Saving
Salary	4,435.680	4,264.444	(-) 171.236	04
Non Salary	780.699	556.097	(-) 224.602	29
Development	1,458.141	1,300.202	(-) 157.939	11
Total	6,674.520	6,120.743	(-) 553.777	08

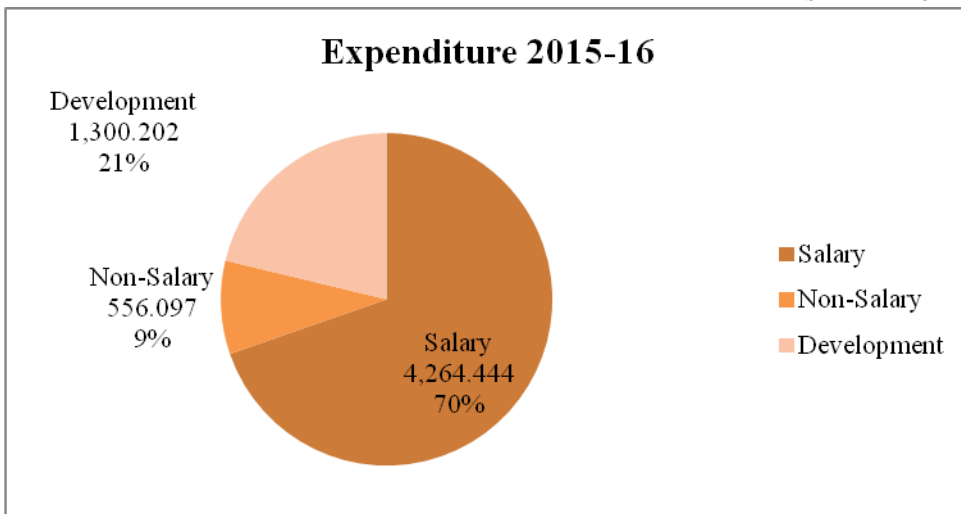
Rs in million



As per Appropriation Accounts 2015-16 of District Bhakkar, the original budget was Rs.6,147.776 million, Supplementary Grant was Rs.526.744 million and final budget was Rs.6,674.520 million. Against the final budget, District Government, Bhakkar incurred total expenditures of Rs.6,120.743 million during 2015-16. Annex-B

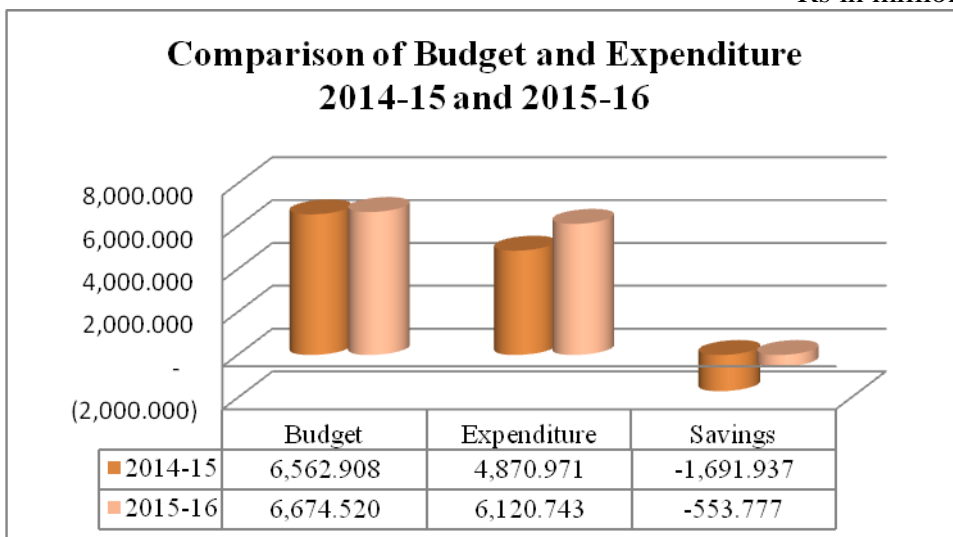
The Salary, Non-salary and Development Expenditure comprised 70%, 9% and 21% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 2% increase in Budget Allocation and 6% increase in expenditure respectively as compared to previous Financial Year.

Rs in million



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	25	Not convened
2	2003-04	28	Not convened
3	2004-05	20	Not convened
4	*Special Audit Report	155	Not convened
5	2009-10	32	Not convened
6	2010-11	20	Not convened

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
7	2011-12	24	Not convened
8	2012-13	17	Not convened
9	2013-14	16	Not convened
10	2014-15	30	Not convened
11	2015-16	26	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record

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.

DDOs of following formations did not produce record for audit verification pertaining to the financial year 2015-16. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified.

Sr. No.	Name of formation	PDP No.	Description
1	DO (RTA)	279	Payroll, Contingent bills, Cash book, Budget Register, Log books, Stock Registers, Reconciled expenditure statement, Property Register
2	EDO (Health)	256	Appointment of Class-IV and other staff, Postings/Transfers, Leave record, Temporary Transfers, General duties

Audit is of the view that due to weak financial controls record of was not maintained and produced to Audit for verification. Audit further holds that appointments were made in sheer violation of the rules and regulations.

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

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

1.2.2 Irregularities / Non compliance

1.2.2.1 Irregular Expenditure without DTL Reports – Rs.45.383 million

According to Government of the Punjab, Health Department letter No.SO(P-I)H/Rc 2001-2002/01 dated 29-09-2001, no drug/medicine shall be accepted and used without obtaining DTL report from the Drug Testing Laboratory.

DDOs of the following formations incurred an expenditure of Rs.45.383 million on account of purchase of medicines without obtaining positive reports from Drugs Testing Laboratory.

Sr. No.	Name of formation	PDP No.	Amount (Rs)
1	DHQ Bhakkar (BTU (Blood Transfusion Unit	145	709,890
		148	333,000
		149	256,000
2	RHC Dullewala	261	452,589
3	MS DHQ Hospital	140	43,631,234
Total			45,382,713

Audit is of the view that in the absence of positive DTL Report chance of consumption of sub-standard medicines could not be ruled out.

This resulted in an irregular expenditure of Rs.45.383 million.

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

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

1.2.2.2 Irregular Payment in Violation of PPRA – Rs.38.653 million

According to Rule 14 (59) of PPRA, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by the Authority, but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

DDOs of the following formations incurred an expenditure of Rs.38.653 million for the procurement of store items during the financial

year 2015-16 without uploading advertisement on PPRA's website in violation of the rule ibid.

(Rs in million)

Sr. No.	Name of formation	PDP No.	Description	Amount
1	MS DHQ Hospital Bhakkar	124	Machinery & Equipment	6.597
		135	Bedding & Clothing	2.075
		147	Blood bags	0.398
2	MS THQ Hospital Darya Khan	87	Lab items	8.992
3	DCO Bhakkar	105	Unforeseen	6.386
4	MS THQ Hospital Kallur Kot	223	Machinery and Store items	5.055
		225	Furniture items	0.576
		222	Printing	0.195
5	MS THQ Hospital Mankera	89	F&F, M&E and COS	4.726
6	DO Live Stock	160	Computer, refrigerator and furniture	2.297
7	DO (Health)	243	Store items	0.909
		241	Machinery items	0.343
8	EDO (Health)	248	ROT	0.104
Total				38.653

Audit holds that procurement was made without advertisement on PPRA to avoid fair competition.

This resulted in irregular payment of Rs.38.653 million.

The matter was reported to the DCO/PAO in December, 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 the competent authority besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.2.3 Irregular Expenditure for the Purchase of Various Items – Rs.35.539 million

According to PPRA rules 2014 rule 4 Principles of procurements.– A procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

DDOs of the following formations incurred an expenditure of Rs.35.539 million for the procurement of various items during the financial year 2015-16 without observing purchase procedure. Following irregularities were also noticed:

- Neither register of samples was maintained nor approval of sample was available on record to verify the specification.
- Inspection report of samples was not available on record.
- Supply orders were issued without mentioning the brand name of the manufacturer.
- Financial bids were opened on the same day without proper evaluation of Technical bids and giving enough time to participants for the removal of grievances.

(Rs in million)

Sr. No.	Name of formation	PDP No.	Description	Amount
1	EDO (Education)	173	IT equipment	22.668
2	DO (Live Stock)	155	Veterinary	5.285
		156	medicines	2.999
		161	Computer	0.352
3	MS DHQ Hospital	118	Generator	4.235
Total				35.539

Audit holds that purchase procedure was not followed willfully.

This resulted in an irregular expenditure of Rs.35.539 million.

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

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

1.2.2.4 Irregular Payment of Sub Base Items – Rs.22.867 million

According to clause 28(4) of contract agreement, the cost of test shall be borne by the contractor if the test shows that material not to be in accordance with the provisions of contract or the instructions of the engineer but otherwise by the government further, 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.

District Officer (Roads) made payment of Rs.22.867 million on account of sub-base course including 95% cost of compaction during the financial year 2015-16 without mandatory test reports. **Annex-C**

Audit holds that payment was made without test reports to extend undue favour to contractors.

This resulted in an irregular payment of Rs.22.867million.

The matter was reported to the DCO/PAO in December, 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.310)

1.2.2.5 Irregular Auction of Orchards etc.– Rs.18.531 million

According to auction of collection rights rules 2003, award of contract on below than reserve price is not allowed in 1st attempt.

Dy. DO (Agriculture) Farida Garden auctioned orchards, old mango trees below the reserve price of Rs.18.531 million during the financial year 2015-16. Following irregularities were noticed:

1. Advertisement for auction was not advertised on PPRA's website
2. Advertisement for auction was given in one newspaper instead of two National Newspapers.
3. Reserve price was not given in the advertisement.
4. Agreement with the successful bidder was not made on Stamp Paper.
5. Auction was made without prequalification of contractors.
6. Response time was given 8 days to the bidder instead of minimum 15 days.
7. Contract was awarded below the reserve price.
8. Three attempts to auction were mandatory as per auction rule 2003.

Audit holds that contract was awarded in contravention of rules and regulations willfully to avoid fair competition.

This resulted in an irregular auction of Rs.18.531million.

The matter was reported to the DCO/PAO in December, 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.218, 219)

1.2.2.6 Expenditure Incurred by Split up – Rs.7.871 million

According to Rule 15.2(c) & (d) of PFR Vol-I purchase orders should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

DDOs of the following formations incurred an expenditure of Rs.7.871 million by splitting various schemes / items during the financial year 2015-16 in violation of the rule ibid.

(Rs in million)

Sr. No.	Formation	PDP No.	Description	Amount
1	DO (Buildings)	55	Petty works	3.916
2	MS DHQ Hospital	122	Medical gases	3.304
3	DO (Health)	232	Cost of other store	0.651
Total				7.871

Audit holds that work/purchase orders were split up to avoid fair competition.

This resulted in an irregular expenditure of Rs.7.871 million.

The matter was reported to the DCO/PAO in December, 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 the competent authority under intimation to order.

1.2.2.7 Irregular Payment in Cash – Rs.7.499 million

According to Rule 4.49 of Punjab Sub Treasury Rule, payment of Rs.100,000 and above to contractors and suppliers shall not be made in cash by the DDO. As per Rule 2.12 PFR Vol-I, all payments which government servants authorized by draw cheques have to make, should as far as possible be made by cheques.

During scrutiny of record of Executive District Officer (Education), it was observed that cheque of Rs.7.499 million was issued in the name of DDO instead of vendor during 2014-15 & 2015-16 in violation of the rule ibid. **Annex-D**

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

This resulted in irregular cash payment of Rs.7.499 million.

The matter was reported to the DCO/PAO in December, 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.

(PDP No.179)

1.2.2.8 Unauthorized Purchase of Medicines Under 10% Budget - Rs.6.036 million

According to Finance Department letter No. FD (FR) 11-2/89 dated 01.11.2001, 10% of the total budget of medicines should be kept as reserved for natural calamities / emergencies. The medicines should be purchased in bulk on rate contract made by District Government/Secretary Health.

MS DHQ Hospital Bhakkar incurred an expenditure of Rs.6.036 million for purchase of medicines on Quotation Basis in violation of the rule *ibid*.

Total Budget	10%	Total Expenditure	10% (Rs)
70,000,000	7,000,000	60,360,004	6,036,000

Audit holds that due to weak internal control and financial discipline unauthorized purchase of medicines was made in clear violation of the rule.

This resulted in an unauthorized expenditure of Rs.6.036 million.

The matter was reported to the DCO/PAO in December, 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 the competent authority under intimation to Audit.

(PDP No.121)

1.2.2.9 Irregular Expenditure on Purchase of Vehicle – Rs.5.980 million

According to Government of the Punjab, Finance Department vide letter No.FD.SO (GOODS)44-4/2011 dated 06-08-2013, there shall be a complete ban on purchase of new and imported vehicles from current and development budgets. Further, as per para 2(ii) of Finance Department letter No.FD.SO(GOODS) 44-4/2011 dated 11.9.2014 Administrative Department are advised to seek approval of Chief Minister for the purchase of vehicles.

The Executive District Officer (Education) Bhakkar incurred an expenditure of Rs.5.980 million for the purchase of vehicle under Revamping /Capacity Building of School Education Department at Provincial and District levels without approval of CM. Further, below mentioned short comings were also noticed.

- (i) The purchase was time barred as evident from school education department's letter No.SO (ADP) MISC-409/2012 "the gestation / development period for implementation of the scheme was two years w.e.f. 17.08.12 to 16.08.14" but purchase was made in November 2014.
- (ii) Approved PC-I for the purchase of vehicle was also not available.

Document No.	Object	Description	Date	Cost Centre	Amount (Rs)
5100172214	A09501	Purchase of Transport	15.12.2014	BA6003	5,980,000

Audit holds that due to weak internal controls expenditure was incurred in violation of the rules.

This resulted in an irregular expenditure of Rs.5.980 million.

The matter was reported to the DCO/PAO in December, 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 the competent authority under intimation to Audit.

(PDP No.171)

1.2.2.10 Uneconomical Expenditure on account of Furniture and Fixtures - Rs.5.902 million

According to the letter No.IT(FD)3-13/2002, Government of the Punjab Finance department Lahore dated 29th January 2005;

Financial Procedure:

- 1) The funds shall only be the school council on the purpose as prescribed including minor civil works upto Rs.200,000
- 2) All expenditure shall be incurred with the prior approval of the school council
- 3) All purchases / execution of work shall be carried out by the school council in a transparent and economical manner
- 4) The head master on behalf of the school council maintain the accounts of receipts and expenditure on a simple cash book in the prescribed format
- 5) The cash book and allied details / vouchers shall be verified and approved by the school council in a special meeting on a 6 monthly basis i.e. by 15th January and 15th July.
- 6) The vouched accounts shall be subjected to inspection by the functionaries of the education department and to third party validation.
- 7) The expenditure on civil works shall be market based and shall be incurred by exercising general financial prudence.

School Councils under the jurisdiction of Dy. DEO (M-EE) Bhakkar incurred an expenditure of Rs.5.902 million for the purchase of furniture and fixtures during the financial year 2015-16 in violation of the general financial procedure. **Annex-E**

Following irregularities were also noticed;

1. No quotation order was issued by the school council
2. Comparative statement was neither found on record nor made available at the time of audit
3. Delivery challans of the firm were not available on record
4. Technical committee was not constituted for the verification of specification and quality of material
5. No stock entry was mentioned on the bill of purchase by the school council
6. Internal inspection report of the purchase material was not carried out by the management

Audit holds that due to weak internal controls irregular expenditure was incurred.

This resulted in an uneconomical expenditure of Rs.5.902 million.

The matter was reported to the DCO/PAO in December, 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 the competent authority under intimation to Audit.

(PDP No.72)

1.2.2.11 Expenditure Incurred Over and Above the Quantity Approved in the TS – Rs.1.821 million

According to Para 2.7 of the West Pakistan Buildings and Roads Department Code, In these cases, as also in cases in which it becomes apparent during the execution of the work, that the amount administratively approved will be exceeded by more than 10 – 25 %, or the amount of the technical sanction will be exceeded by more than 5%, owing to increase of rates or other causes, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay; and in the case of modifications during construction, without awaiting the preparation of a detailed supplementary or revised estimate.

District Coordination Officer Bhakkar through executing agency i.e. Public Health Engineering made payment of Rs.1.821 million over and above the TS quantity approved by the competent authority. Detail is as under:

Sr. No.	Scheme	As per TS Rs	As per Bill Rs	Difference Rs	%age Increase
1	Const. of Soling, Drain Type-I and culverts Union Council Baranga, Tehsil Darya Khan	1,960,400	2,854,132	893,732	46
2	Const. of Soling, Drain Type-I and culverts Union Council Angra, Tehsil Darya Khan	1,970,100	2,897,316	927,216	47
Total				1,820,948	

Audit holds that an excess expenditure was made willfully to extend undue favour to contractor.

This resulted in over payment of Rs.1.821 million.

The matter was reported to the DCO/PAO in December, 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 made to contractor under intimation to Audit.

(PDP No.109)

1.2.2.12 Unauthorized Expenditure Incurred for Provincial Buildings / Department Out of Account IV Funds – Rs.1.780 million

According to Section 109 (3) of the PLGO, 2001, no Local Government shall transfer moneys to a higher level of Government except by way of repayment of debts contracted before the coming into force of the ordinance or for carrying out deposit works. Further, according to Government of the Punjab, LG&RD Department letter No.SO-III(LG)2-26/2000 dated 25.03.2003, it has come to the notice of the Government that state land owned by the Board of Revenue is being used by the Local Government for construction of commercial buildings and other structures. It is to be intimated that all such unauthorized construction cannot be acquiesced by the Provincial Government. Therefore, all such activities should immediately be stopped and in all such cases necessary permission may be obtained from Government of the Punjab (Board of Revenue) which is the absolute owner of such state land.

District Officer (Buildings) Bhakkar executed maintenance and repair of buildings and residences of provincial departments which was not in the purview of the district government in violation of the rule **ibid. Annex-F**

Audit holds that due to weak internal controls unauthorized expenditure was made.

This resulted in an unauthorized expenditure of Rs.1.780 million.

The matter was reported to the DCO/PAO in December, 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 the competent authority under intimation to Audit.

(PDP No.57)

1.2.2.13 Unauthorized Expenditure for the Installation of Nakkas – Rs.1.285 million

According to rule 2.10(a) of PFR Vol-I, 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.

District Officer (OFWM) incurred an expenditure of Rs.1.285 million for the installation of 1860 Nakkas on various water courses without NOC / approval of the Irrigation department for the financial year 2015-16. **Annex-G**

Audit holds that due to weak internal controls and financial discipline expenditure was incurred without Approval / NOC of the Irrigation department.

This resulted in unauthorized expenditure of Rs.1.285 million.

The matter was reported to the DCO/PAO in December, 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 the competent authority under intimation to Audit.

(PDP No.11)

1.2.2.14 Irregular Award of Contract to Various Firms without Obtaining CDR – Rs.1.157 million

According to PPRA 2014 Rules 27, the procuring agency may require the bidders to furnish a Bid Security not exceeding five per cent of the bid price.

EDO (Health) Bhakkar did not secure Bid Security @ 5% amounting to Rs.1.157 million on the purchase of Rs.23.136 million from the supplier / firm in violation of the rule *ibid*.

Audit holds that bid security was not obtained to extend undue favour to contractor.

This resulted in an irregular award of contract of Rs.1.157 million.

The matter was reported to the DCO/PAO in December, 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.251)

1.2.2.15 Irregular Expenditure on Sports Activity - Rs.1.104 million

According to Rule 4(3) (v) of PDG & TMA (Budget) Rules 2003, the head of offices is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided. Further, according to Rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part.

District Officer (Sports) Bhakkar incurred an expenditure of Rs.1.104 million for the purchase of sports material instead of media campaign and public awareness in violation of rule *ibid*. **Annex-H**

Audit holds that due to weak internal controls and financial discipline expenditure was incurred in clear violation of standing instructions of the Army Headquarters Kharian Cantonment.

This resulted in an irregular expenditure of Rs.1.104 million.

The matter was reported to the DCO/PAO in December, 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 the competent authority under intimation to Audit.

(PDP No.165)

1.2.3 Internal Control Weaknesses

1.2.3.1 Irregular Blockage of Public Funds – Rs.108.675 million

As per Finance Department's letter No. B-I-3(121)/2009-2010 dated 02.02.2010 there will be "Zero Tolerance" in so far the savings reported in the Appropriation Accounts are concerned and all departments shall ensure that no savings are depicted in their respective Appropriation Accounts and no percentage cushion shall be available with regard to savings therein. Further, Rule 17.20 of PFR Vol-I and Para 8 of Punjab Budget Manual "all anticipatory saving should be surrender well in time in the 2nd excess & surrender statement for use by other needy office". According to Para 54(1) of Punjab Local Govt. Budget Rules 2001, "if expenditure under any head of account at the close of financial year is less by more than 10% of actual allocation, the head of office shall be responsible to explain such expenditure to the satisfaction of accounts committee concerned".

DDOs of the following formations did not utilize the funds placed at their disposal during the financial year 2015-16 in violation of the standing instructions.

Sr. No.	Name of formation	PDP No.	Description	Amount (Rs)
1	DY. DO (Seeds Farms) Bhakkar	275	Construction of the office of Deputy District Officer (Agri.) and Deputy District Officer (Seeds Farms)	800,000
2	DHQ	116	Machinery & equipment	30,850,952
3	EDO Health	257	-do-	63,248,000
4	Dy. DEO (M-EE) Bhakkar	71	Blockage of funds	13,776,536
Total				108,675,488

Audit holds that due to negligence of the management funds were neither utilized nor surrendered in time.

This resulted in blockage of public funds of Rs.108.675 million.

The matter was reported to the DCO/PAO in December, 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 persons at fault under intimation to audit.

1.2.3.2 Irregular Expenditure on Water Courses – Rs.92.865 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.92.865 million wherein TS Estimates were approved for material cost only and labour cost of Rs.14.642 million was not included.

Annex-I

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

This resulted in irregular expenditure of Rs.92.865 million.

The matter was reported to the DCO/PAO in December, 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.9)

1.2.3.3 Undue Retention of Public Money - Rs.46.225 million

As per rule 2.10 (b) 5 that no money is withdrawn from the treasury unless it is required for immediate disbursement.

Executive District Officer (Education) retained stipends of the girls students valuing Rs.46.225 million in the joint account No.17631 of EDO Education & EDO F&P at General Post Office Bhakkar for the period 2014-15 & 2015-16 in violation of the rule *ibid*.

Audit holds that due to weak financial discipline amount of stipends was not disbursed nor deposited in govt. treasury.

This resulted in undue retention of money of Rs.46.225 million.

The matter was reported to the DCO/PAO in December, 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.183)

1.2.3.4 Non Obtaining of Performance Security from Medicine Firm – Rs.33.865 million

According to PPRA rules 2014 rule 41.1 on the date of signing of Contract, the successful Bidder shall furnish a Performance Guarantee, on the Form and in the mannered prescribed by the Procuring Agency. 41.2 The Bid Security submitted by the bidder at the time of submitting its bid shall be returned to the Bidder upon submission of Performance Guarantee. Further, 41.3 Failure to provide a Performance Guarantee by the Bidder is a sufficient ground for annulment of the award and forfeiture of Bid Security. In such event the Procuring Agency may award the contract to the next lowest evaluated bidder or call for new bid.

DDOs of the following formations did not secure Performance Security at the rate 5% and 10% amounting to Rs.33.865 million on account of the items purchased valuing Rs.474.177 million during the financial year 2015-16. Detail is as under;

(Rs in million)

Sr. No.	Formation	Description	PDP No.	Bid value	Performance Security
1	EDO (Health)	Performance security @5%	255	237.26	11.863
2	EDO (Health)		252	203.13	20.313
3	DO (Health)		235	28.011	1.400
4	THQ Hospital Kallurkot		224	5.776	0.289
				Total	33.865

Audit holds that Performance Security was not obtained willfully in clear violation of the government instructions.

This resulted in undue favor to the contractors of Rs.33.865 million.

The matter was reported to the DCO/PAO in December, 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.

1.2.3.5 Expenditure in Excess of Budget Allocation – Rs.20.493 million

According to Rule 2.10(b)(2) of PFR Volume I, the authorities incurring expenditure should see that necessary funds to cover the charge exist; that expenditure does not exceed these funds; that the disbursing officer will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases.

District Officer (Buildings) Bhakkar incurred an expenditure of Rs.20.493 million over and above the budget allocation on development schemes during the financial year 2015-16 in violation of the rule *ibid*.

Annex-J

Audit holds that due to weak financial controls excess expenditure was made by violating the rule.

This resulted in expenditure over and above the budget allocation of Rs.20.493 million.

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

Audit recommends that regularization of excess expenditure form the competent authority under intimation to audit.

(PDP No.66)

1.2.3.6 Recovery Due to Irregular Drawl of Allowances – Rs.17.763 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.

DDOs of various formations made unauthorized payment of Rs.17.763 million on account of House Rent, Conveyance Allowance, HSRA allowance etc. **Annex-K**

Audit is of the view that due to weak pre audit controls payment of allowances was made against rules.

This resulted in an irregular payment of Rs.17.763 million.

The matter was reported to the DCO/PAO in December, 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.

[PDP No. 80,81, 88, 129, 130, 231, 133, 134, 141, 205, 206,207,208, 226, 228, 230, 233, 260, 269, 283, 284, 289, 290, 294, 295, 297, 300]

1.2.3.7 Late Completion of Additional Watercourses – Rs.12.691 million

According to letter No.34434-72/DGA/OFWM/Dev dated Lahore 24-07-2015 issued by the Director General Agriculture WM Punjab, Lahore. TBAP, Target and time bound action plan for 2015-16 in order to take appropriate corrective measure to ensure timely completion of project activities.

District Officer (OFWM) Bhakkar completed additional watercourses costing Rs.12.691 million after the closing of financial year 2015-16 in violation of the rule *ibid*. **Annex-L**

Audit holds that due to weak internal and administrative controls additional watercourses was not completed in time.

This resulted in late completion of schemes of Rs.12.691million.

The matter was reported to the DCO/PAO in December, 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.8)

1.2.3.8 Non Deposit of Government Receipt in Account-IV – Rs.11.428 million

As per section 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account Rule 16(2) of PFR Vol-I requires that amount deposited in government treasury should be reconciled with concerned Treasury Office.

Deputy District Officer (Farms) Bhakkar did not deposit govt. receipts of Rs.11.428 million in A/c IV during the financial year 2014-16 in violation of the rule *ibid*.

Audit holds that due to weak financial discipline and negligence of the collecting officer receipts were not deposited in A/c IV.

This resulted in non deposit of receipts of Rs.11.428 million.

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

Audit recommends deposit of govt. receipts into A/c IV under intimation to audit.

(PDP No.274)

1.2.3.9 Loss due to Non Imposition of Penalty - Rs.7.588 million

As per instructions in clause 7 read with 39 of Contract Agreement, the contractor shall at his own expense will inspect and examine the site and surroundings and collect all information and satisfy himself about the nature of ground and climatically condition, availability of labour, material and water as well as electric power, transportation facility etc. and subsequent department will not assume the responsibility and if contractor did not complete the work he would be penalized up to 10% of the estimated cost and copy of the same be sent to secretary C&W and Chief Engineer concerned.

District Officers (Roads & Buildings) Bhakkar did not impose penalty of Rs.7.588 million upon the contractor for delay in completion of works/schemes during the financial year 2015-16 in violation of the clause *ibid*. The detail is given below:

Sr. No.	Name of Formation	Description	Amount (Rs)
1	DO (Buildings)	Non recovery of penalty	4,267,400
		Less recovery of penalties	2,965,952
2	DO (Roads)	Non recovery of penalty	355,100
Total			7,588,452

Audit holds that penalty was not imposed willfully to extend undue favour to contractors.

This resulted in loss to government of Rs.7.588 million.

The matter was reported to the DCO/PAO in December, 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 from the concerned under intimation to audit.

(PDP No.306, 59, 60)

1.2.3.10 Non recovery of Liquidated Damages – Rs.7.500 million

According to terms and conditions of contract agreement, 2% per month or part thereof was to be deducted from the claim of contractor if he did not supply medicine within stipulated time of 45 days from the date of supply order.

DDOs of following formations did not recover liquidated damages amounting to Rs.7.500 million at the time of payment to vendors/suppliers due to late delivery in violation of the rule *ibid*.

Sr. No.	Name of formation	PDP No.	Description	Amount (Rs)
1	THQ Hospital Kallurkot	221	Liquidated Damages	340,000
2	THQ Hospital Darya Khan	86	-do-	75,397
3	EDO Education	174	-do-	391,378
4	MS THQ Hospital Mankera	92	Liquidated Damages	97,345
5	RHC Behal	263		27,540
6	DO (OFWM)	12		6,103,653
7	DHQ Hospital Bhakkar	142	-do-	465,000
Total				7,500,313

Audit holds that recovery of LD charges was not made to extend undue favour to suppliers/vendors.

This resulted in loss to the Govt. of Rs.7.500 million.

The matter was reported to the DCO/PAO in December, 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 besides fixing of responsibility against the person at fault under intimation to audit.

1.2.3.11 Non Recoupment of Expenditure – Rs.6.387 million

Para 2.10 of PFR Vol-I laid down that govt. money should be incurred in most economical way as a man of ordinary prudence may incur from his own pocket and not more than occasion demand. Further as per DCO office letter No.207/DCO/DN/ dated 03.05.16 expenditure claimed out of budget allocation of Distt. Govt. A/c IV are to be reimbursed by the provincial Government on submission of vouched accounts.

District Co-ordination Officer Bhakkar incurred an expenditure of Rs.6.387 million out of funds of the District Government on behalf of the Provincial Government to meet the expenditure during Muharrum-ul-Haram, Rabi-ul-Awwal and Local Bodies Election. Recoupment was not made till the time of audit. Detail is as under;

(Rs in million)

Sr. No.	Description	PDP No.	Amount
1	Non recoupment of expenditure Muharrum-ul-Haram and Rabi-ul-Awwal	104	5.539
2	Non recoupment of expenditure Local Bodies Election	99	0.848
Total			6.387

Audit holds that due to weak internal controls and financial discipline expenditure was not recouped.

This resulted in non-recoupment of expenditure of Rs.6.387 million.

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

Audit recommends prompt recoupment of the expenditure from the quarter concerned under intimation to Audit.

1.2.3.12 Non-deduction of Price Variation on Account of Diesel – Rs.5.948 million

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

DDOs of the following formations made payments without considering the downward variation in prices of diesel at the time of payment to contractor with the fact that more than 5% decrease in the price of the diesel was recorded during the subject period.

(Rs in million)

Sr. No.	Name of formation	PDP No.	Name of Scheme	Description	Amount
1	DO (Buildings)	50	Scheme No.2. Construction of public library at bhakkar. Tender dated May, 14	Price variation on account of diesel	1.683
2		51	Scheme No. 3, Construction of multi purpose hall/ Examination hall in Govt. Boys Model high school at bhakkar. Tender dated Feb. 2014		0.932
3		49	Scheme No. 1, Construction of special education center kallure kot		2.919
4	DO (Roads)	307	Various Schemes		0.414
Total					5.948

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

This resulted in an overpayment of Rs.5.948 million.

The matter was reported to the DCO/PAO in December, 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.

1.2.3.13 Non Verification / Deduction of GST and Income Tax – Rs.4.933 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.

DDOs of following formations made payment of Rs.4.933 million on account of Income Tax and GST to various suppliers but the same was not got verified/less deducted from concerned authority.

Sr #	Name of formations	PDP No.	Description	Amount (Rs)
1	Dy.DEO (M), Darya khan	301	GST	14,570
			PST	6,388
2	District Officer Health Bhakkar	242	Non verification of GST	496,019
3	Dy.DEO (W-EE), Bhakkar	281	Non verification of GST	455,394

Sr #	Name of formations	PDP No.	Description	Amount (Rs)
			Non verification of Income Tax	88,979
4	Dy.DEO (M-EE), Darya khan	292	Non verification of GST	1,764,197
			Non verification of Income Tax	574,011
5	Dy. DEO (M-EE) Bhakkar	73	Overpayment of GST	814,940
6	DCO Bhakkar		Less deduction of GST	718,805
Total				4,933,303

Audit is of the view that due to weak financial controls and discipline GST and income tax was not got verified / deducted.

This resulted in non verification/deduction on account of GST was not made.

The matter was reported to the DCO/PAO in December, 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 besides recovery of the stated amount under intimation to audit.

1.2.3.14 Non-credit of Profit into the Account – Rs.4.0 million

As per rule 4.1 of PFR Vol-I, “The departmental controlling officer should see that all sums due to Govt. are regularly received and checked against demands and that they are paid into the treasury.”

Executive District Officer (Education) Bhakkar did not credit profit of Rs.4.0 million on the joint Account PLS No.17631 (in respect of EDO Education and EDO F&P) for the period 2014-15 & 2015-16 in violation of rule ibid.

Audit holds that due to weak financial control due profit was not credited in the respective account due to negligence.

This resulted in non credit of profit in the govt. treasury amounting to Rs.4.0 million.

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

Audit recommends prompt credit of profit in the relevant accounts under intimation to audit.

(PDP No.182)

1.2.3.15 Loss due to Increase in Material Rates – Rs.3.371 million

According to Agreement Clause 3 and 4 affected between District Officer (Water Management) and Water User Association, the rates of material to the suppliers should not exceed the rates approved by District Rates Committee.

District Officer (OFWM) approved nine (09) water courses for execution upto the closing of 30th June 2016. The water courses were not completed in time. Afterwards rates of the material were enhanced and TS estimates were revised. **Annex-M**

Audit holds that rates were enhanced and TS was revised without cogent reasons to extend undue favor to contractor.

This resulted in loss to public exchequer of Rs.3.371 million.

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

Audit recommends recovery under intimation to Audit.

(PDP No.101)

1.2.3.16 Non Clearance of Pending Liability- Rs.2.525 million

The liabilities of previous year may not be discharged with the budget of current year without prior approval of budget sanctioning authority according to Rule 17.18 of PFR Vol-I.

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

District Officer (Livestock) Bhakkar did not clear the long outstanding liabilities amounting to Rs.2.525 million in violation of the rule *ibid*.

Audit holds that due to weak financial discipline undue burden was placed on the public exchequer.

This resulted in non clearance of pending liability of Rs.2.525 million.

The matter was reported to the DCO/PAO in December, 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 report to audit.

(PDP No.157)

1.2.3.17 Non Realization of Enlistment/Renewal Fee Estimated Rs.2.258 million

According to Finance Department Govt. of Punjab's letter No.RO(TECH)FD 1-2/2011 dated 11.04.2014 The governor of Punjab pleased to re-fix enlistment / renewal fee of contractors in various categories with immediate effect revised.

District Officer (Buildings) Bhakkar did not realize enlistment/renewal fee of Rs.2.258 million from the contractor during the financial year 2015-16 in violation of the rule *ibid*. The register of contractors was also not made available to Audit. **Annex-N**

Audit holds that due to weak financial internal controls fee was not realized.

This resulted in loss to the government due to non realization of fee Rs.2.258 million.

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

Audit recommends prompt realization of fee besides fixing of responsibility against person(s) at fault under intimation to audit.

(PDP No.61)

1.2.3.18 Non Auctioning of Wastage of Wheat and Timber – Rs.1.898 million

As per para 76 (1) of Govt. of the Punjab, Local Government and Rural Development Department (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

DDOs of the following formations did not auction wastage of wheat and old trees of Rs.1.898 million during the financial year 2015-16 in violation the rule ibid. Detail is as under:

(Rs in million)

Sr. No.	Formation	PDP No.	Description	Amount
1	Dy. DO (Farida Garden) Kallurkot	217	Wheat Wastage	0.898
2	DCO Bhakkar	97	Dry trees of Sheesham	1.000
Total				1.898

Audit holds that due to weak internal controls, auction of wastage wheat and trees was not made.

This resulted in loss to the government of Rs.0.898 million.

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

Audit recommends early auction of wastage of wheat and old trees under intimation to audit.

1.2.3.19 Non Deposit/Credit of Profit into A/c IV – Rs.1.803 million

As per rule 4.1 of PFR Vol-I, “The departmental controlling officer should see that all sums due to Govt. are regularly received and checked against demands and that they are paid into the treasury.”

Executive District Officer (Education) Bhakkar maintained an Account No.3058337126 PLS in NBP and joint Account No.17631 in GPO Bhakkar. Profit earned in the both accounts was not credited into A/c IV of the District Government in violation of the rule ibid. Detail as under:-

Sr. No.	Dated	Profit (Rs)
1	16.07.14	21,676
2	09.01.15	24,617
3	31.08.15	2,959
4	11.01.16	10,771
Total		60,023

A/c No.17631 (Joint Account) of EDO Education & EDO F&P in GPO Bhakkar Stipend for girls.

Sr. No.	Period	Dated	Profit (Rs)
1	2007-08	27.05.11	304,972
2	2008-09	-do-	729,770
3	2009-10	30.03.13	708,656
Total			1,743,398

Audit holds that due to weak financial discipline profit earned was not credited to A/c IV.

This resulted in non credit of profit of Rs.1.803 million.

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

Audit recommends for the prompt credit of profit to the govt. account a under intimation to audit.

(PDP No.180)

1.2.3.20 Non Verification of Hospital Receipts – Rs.1.779 million

According to Rule 78 of PDG & TMA (Budget) Rules 2003, (1) The Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by the 10th day of the month following the month to which the statement relates.

(2) In order to enable the Head of Offices concerned to verify whether the amounts shown as realized in the statements have actually been realized and credited to the proper head of account, the Accounts Officer concerned shall provide the Head of Offices with statements confirming the actual amounts credited under the relevant receipt heads.

MS DHQ Bhakkar did not reconcile the receipts of Rs.1.647 million with local treasury during the financial year 2015-16 in violation of the rule *ibid*.

Sr. No.	Description	Amount (Rs)
1	OPD	301,967
2	Indoor	138,478
3	Homeo	7,882
4	SMB	32,940
5	Dental	127,201
6	MLC	40,810
7	Ambulance	307,628
8	X-Ray	164,457
9	Lab. Fee	523,572
10	ECG	1,961
Total		1,646,896

Similarly SMO RHC Dullewala did not reconcile the receipts of Rs.0.132 million with the Local Treasury **Annex-O**

Audit holds that due to weak internal controls reconciliation of receipts was not carried out.

Non-reconciliation of receipts may lead to miss-appropriation of govt. receipts.

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

Audit recommends regular reconciliation of receipts under intimation to audit.

(PDP No.144, 262)

1.2.3.21 Non Recovery of Social Security Benefit from the Regularized Staff – Rs.1.545 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.

MS DHQ Hospital Bhakkar made payment of Rs.1.545 million on account of Social Security Benefit @30% of basic pay to non gazetted staff of different scales after regularization of their services w.e.f. 01.03.2013 in violation of the rule **ibid. Annex-P**

Audit holds that due to weak financial control undue payment was made.

This resulted in an overpayment of Rs.1.545 million.

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

Audit recommends recovery from concerned under intimation to Audit.

(PDP No.127)

1.2.3.22 Overpayment of Pay – Rs.1.155 million

As per Director (Field Operation) Letter No.FLD.OPS.ISSUE/8-1/2016 dated 07.06.16 all NFBE schools/NF education Feeder Schools operational under project of literacy and NFBE department will remain closed for fifteen days vacations from 20.06.16 to 05.07.2016.

Executive District Officer (Education) Bhakkar (Literacy wing) paid Rs.1.155 million to the NFBE Teachers on account of pay during the summer vacation period in violation of rule **ibid.** Detail is as under:

$292 \times 5000 = 1,460,000 / 2 = 730,000$ (2015-16) and
 $170 \times 5000 = 850,000 / 425000$ (2014-15)

Audit holds that due to weak internal control pay for the non-duty / idle period was made.

This resulted in an overpayment of Rs.1.155 million.

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

Audit recommends prompt recovery from the concerned under intimation to audit.

(PDP No.177)

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	Title	Nature of Para	Amount	
1	1	DO (OFWM)	Expenditure incurred without budget allocation	Internal control weakness	0.160	
2	3		Blockage of Public money	Internal control weakness	75.859	
3	7		Cash Payment instead of Vender Cheque	Internal control weakness	0.237	
4	13		Loss to Government due to non auction of unserviceable vehicles	Internal control weakness	0.300	
5	14	Dy. DO (OFWM) Bhakkar	Non recording of transaction of pay and allowances in the cash book	Internal control weakness	4.528	
6	15		Irregular and defective expenditure for the purchase store item	Irregularity	0.095	
7	16		Cash Payment instead of Vendor Cheque	Internal control weakness	0.202	
8	17		Loss to Government due to non auction of unserviceable vehicles	Internal control weakness	0.400	
9	18		Non recording of transaction of pay and allowances in the cash book	Internal control weakness	2.559	
10	19		Expenditure incurred over and above the budget Allocation	Internal control weakness	0.459	
11	20		Blockage of Public money	Internal control weakness	4.012	
12	21		Non recording of transaction of pay and allowances in the cash book	Internal control weakness	4.170	
13	22		Blockage of Public money	Internal control weakness	0.687	
14	23		Cash Payment instead of Vender Cheque	Internal control weakness	0.137	
15	24		Non recording of transaction of pay and allowances in the cash book	Internal control weakness	4.527	
16	25		Blockage of Public money	Internal control weakness	1.787	
17	26		Expenditure incurred over and above the budget Allocation	Internal control weakness	0.639	
18	27		DO (Agriculture) Ext Bhakkar	Non-Realization of receipt of Seed Kits	Recovery	0.126
19	28			Expenditure incurred without budget allocation	Internal control weakness	0.252
20	29	Blockage of Govt money		Internal control weakness	0.439	
21	30	Doubtful expenditure on Repair of Govt Vehicle		Internal control weakness	0.090	
22	31	Non recording of transaction of pay and allowances in the cash book		Internal control weakness	4.641	
23	32	Irregular and defective expenditure for the purchase of M& E		Internal control weakness	0.085	
24	33	Expenditure incurred for the purchase of store items without specification		Internal control weakness	0.079	
25	34	Non-auction of old Material		Internal control weakness	0.015	

Sr. No.	PDP No.	Name of Formation	Title	Nature of Para	Amount
26	35	Dy. DO (Agri) Ext. Kallur Kot	Non recording of fee of pesticide license holders	Internal control weakness	0.631
27	36		Non recording of transaction of pay and allowances in the cash book	Internal control weakness	14.748
28	37		Blockage of Govt money	Internal control weakness	0.636
29	38		Expenditure incurred over and above the budget allocation	Internal control weakness	0.281
30	39	Dy. DO (Agri) Ext. Bhakkar	Non recording of fee of pesticide license holders	Internal control weakness	0.930
31	40		Non-Realization of receipt of Seed Kits	Internal control weakness	0.060
32	41		Non recording of transaction of pay and allowances in the cash book	Internal control weakness	19.389
33	42		Irregular and defective expenditure for the purchase store item	Internal control weakness	0.043
34	43		Non-Verification of GST deposits by the supplier	Internal control weakness	0.021
35	44		Blockage of Govt money		2.433
36	45	Dy. DO (Agri) Ext. Mankera	Non recording of fee of pesticide license holders	Internal control weakness	0.172
37	46		Non recording of transaction of pay and allowances in the cash book	Internal control weakness	6.018
38	47		Expenditure incurred over and above the budget allocation	Internal control weakness	0.291
39	48		Blockage of Govt money	Internal control weakness	0.516
40	52	DO (Buildings)	Non realization / non deposit of tender form	Internal control weakness	0.150
41	53		Recovery of income tax	Recovery	0.221
42	54		Unauthorized and irregular expenditure on weather shield	Internal control weakness	0.314
43	56		Irregular clearance of pending liabilities	Internal control weakness	-
44	58		Non Deduction of GST and 1/5	Recovery	0.407
45	64		Items Executed without T.S approval	Internal control weakness	0.093
46	65		Overpayment due to application of in correct rates of item of work done	Recovery	0.030
47	67		Non Collection of Professional Tax from Contractor	Recovery	0.310
48	68		Non Production of record	Internal control weakness	-
49	69	Dy. DEO (M-EE) Bhakkar	Irregular Expenditure without Budget Allocation	Irregularity	17.238
50	70		Non Utilization of Funds	Internal control weakness	2.303
51	71		Blockage of Public money	Internal control weakness	13.776
52	74		Non deduction of income tax	Recovery	0.499
53	75		Non deduction of Shrinkage Charges on the Earth Work	Recovery	0.257
54	76		Less deduction of GST on the taxable goods	Recovery	0.065
55	77		Excess deduction of Income Tax on the taxable goods	Recovery	0.031
56	78		Recovery of Charge Allowance	Recovery	0.054

Sr. No.	PDP No.	Name of Formation	Title	Nature of Para	Amount
57	79		Non-recovery of 5% Maintenance Charges	Recovery	0.224
58	82	THQ Hospital Darya Khan	Un-justified supply of sub-standard medicines	Internal control weakness	0.022
59	83		Non-utilization of government Assets	Internal control weakness	2.000
60	84		Non-reconciliation of receipt	Internal control weakness	0.022
61	85		Non-forfeiture of securities	Internal control weakness	0.038
62	90	THQ Hospital Mankera	Payment of house rent allowance in presence of designated govt. accommodation	Internal control weakness	-
63	91		Payment to medicine companies without deducting income tax	Recovery	0.033
64	93		Non Deduction of Income Tax on Doctor's share	Recovery	0.011
65	94	DCO Bhakkar	Non-deposit of GST	Recovery	0.126
66	95		Misclassification	Internal control weakness	0.025
67	96		Loss due to non-auction of unserviceable vehicles	Internal control weakness	1.800
68	98		Non conducting of Annual Physical verification	Internal control weakness	-
69	100		Loss due to un-authorized allotment of Govt. Residences	Irregularity	-
70	102		Improper maintenance of pass book of Sugarcane Cess Fund	Internal control weakness	-
71	103		Loss to Govt. due to non renewal of permits of Diesel/petrol Agencies	Internal control weakness	-
72	106		Irregular expenditure in violation of PPRA rules	Irregularity	0.395
	107		Non deduction of Income Tax	Recovery	-
73	112		Irregular expenditure on account of development	Irregularity	28.756
74	114	Non-production of record	Internal control weakness	-	
75	115	DHQ Hospital Bhakkar	Irregular payment on account of pending liability	Irregularity	1.142
76	117		Irregular payment on account of Medicine	Irregularity	0.839
77	119		Loss to Govt. due to Purchase of ACs at exorbitant rate	Internal control weakness	0.352
78	123		Irregular Procurement of Medical gases	Irregularity	3.304
79	126		Defective purchase of Homeo medicine	Internal control weakness	0.249
80	128		Irregular payment on account of 50% adhoc allowance 2010	Irregularity	0.965
81	131				0.480
82	132		Irregular award of rate contract for cycle stand	Irregularity	1.500
83	136		Doubtful consumption of POL in generator	Irregularity	-
84	137		Irregular Expenditure on Local Purchase of medicine	Irregularity	-
85	138	Irregular Expenditure on Uniforms	Irregularity	0.463	

Sr. No.	PDP No.	Name of Formation	Title	Nature of Para	Amount
86	139		Irregular Expenditure on Purchase of X-Ray Films	Irregularity	2.373
87	143		Non deduction of income tax	Recovery	0.066
88	146		Irregular Expenditure on Account of Purchase of Blood Bags	Irregularity	0.099
89	150		Non Registration of Ambulances	Internal control weakness	
90	151		Irregular Expenditure on account of purchase of stationery	Irregularity	0.614
91	152		Loss due to purchase at extravagant rates	Recovery	0.699
92	154		DO (Live Stock)	Non verification of receipt	Internal control weakness
93	157	Non clearance of pending liability		Internal control weakness	2.525
94	158	Doubtful DTLs		Irregularity	-
95	159	Non imposition of liquidated damages for late delivery		Recovery	0.060
96	162	Irregular purchase in violation of PPRA		Irregularity	0.163
97	163	Expenditure beyond competency		Irregularity	2.259
98	164	Physical Verification of Stores & Stock		Internal control weakness	-
99	166	DO (Sports)	Doubtful expenditure on account of refreshment charges	Internal control weakness	0.048
100	167		Irregular expenditure on sports items	Irregularity	0.147
101	168		Irregular expenditure on sports	Irregularity	0.458
102	169		Irregular purchase of sports items from unregistered firms	Irregularity	0.280
103	170		Physical Verification of Stores & Stock	Internal control weakness	-
104	172	EDO (Education)	Non deposit of tender sale fee in the treasury	Internal control weakness	0.013
105	174		Non imposition of liquidated damages	Recovery	0.391
106	175		wasteful expenditure on account of IT Labs/ equipment	Internal control weakness	4.161
107	176		wasteful expenditure on account of consultancy charges	Internal control weakness	2.164
108	180		Non Recovery of Interest	Recovery	0.642
109	184		Non deposit of school registration fee	Internal control weakness	0.067
110	185		Non recovery of annual inspection fee	Internal control weakness	0.187
111	186		Irregular release of budget under grant-10 for literacy	Internal control weakness	-
112	187		Non verification of receipts	Internal control weakness	0.578
113	188		Loss of public property	Internal control weakness	-
114	189		Non-disposal of old vehicle/Loss of public property	Internal control weakness	0.500
115	190		Non accountal of receipt in cash book	Internal control weakness	-
116	193		Non verification of CDRs of successful bidders	Internal control weakness	-
117	194		Doubtful disbursement of Lab items	Internal control weakness	-

Sr. No.	PDP No.	Name of Formation	Title	Nature of Para	Amount
118	197		Physical Verification of Stores & Stock	Internal control weakness	-
119	198	RHC Jandanwala	Non recovery of conveyance allowance	Recovery	0.018
120	199		Non reconciliation of receipt	Internal control weakness	0.223
121	201		Loss due to non-auction of unserviceable stores of	Internal control weakness	-
122	202		Unauthorized purchase of machinery & equipment	Irregularity	0.224
123	203		Non imposition of Liquidated damages	Recovery	0.073
124	204	Dy.DEO (M-EE) Kallur Kot	Recovery of Charge Allowance	Recovery	0.462
125	209		Irregular expenditure due to non maintenance of stock register on account of NSB fund	Irregularity	-
126	210		Irregular expenditure without approval of school council	Irregularity	0.845
127	212	Dy.DO Agri Farida Garden	Irregular Expenditure	Irregularity	0.066
128	213		Less Recovery/Deposit of wheat Crop Revenue	Internal control weakness	0.053
129	214		Loss to the Govt. due to less production per acre		2.444
130	215		Loss to the Govt. due to Non auction of Empty Bags	Internal control weakness	0.027
131	216		Un-justified payment of labour and repair charges of tractors and Allied machinery	Internal control weakness	0.086
132	220	MS THQ Hospital Kallur Kot	Expenditure Incurred Beyond Financial Powers	Internal control weakness	2.789
133	227		Overpayment of Health Sector Reform Allowance	Recovery	0.041
134	229		Overpayment of Washing allowance	Recovery	0.004
135	236	DO Health	Loss to the Govt. due to acceptance of below shelf life medicine	Internal control weakness	0.147
136	237		Unauthorized acceptance of medicines of below shelf life		0.439
137	238		Loss to the Govt. due to non deduction of LD charges	Recovery	0.407
138	239		Loss to the Govt. due to non imposition of penalty on defaulter contractors	Recovery	0.205
139	240		Purchase of substandard medicines	Internal control weakness	0.304
140	244		Irregular expenditure due to wrong classification	Irregularity	0.793
141	245		Irregular payment of pending liability	Internal control weakness	0.506
142	247		EDO Health	Doubtful Consumption of POL	Internal control weakness
143	249	Doubtful Drawl of T.A/D.A and POL		Internal control weakness	1.197
144	250	Excess Expenditure on Account of Entertainment and Gifts		Recovery	0.114
145	253	Non Responsive to Inquiries and Drawl of Illegal TA/DA Recovery Thereof		Internal control weakness	

Sr. No.	PDP No.	Name of Formation	Title	Nature of Para	Amount
146	254		Un-authorized drawl of Mess and dress allowance	Recovery	0.007
147	256		Non Production of Record	Internal control weakness	-
148	258	RHC Dullewala	Irregular expenditure due to shifting of headquarter	Irregularity	0.445
149	264		Un-Authorized Payment of Adhoc Allowances	Recovery	0.024
150	266		Less deduction of Group Insurance	Recovery	0.192
151	267		Recovery of GI, Benevolent Fund and GP Fund	Recovery	0.305
153	268		Non deduction of GI, and Benevolent Fund.	Recovery	-
154	269	RHC Behal	Non recovery from SHO		0.384
155	270		Less/Inaccurate deduction of Group Insurance Rates Loss of Millions to Govt.	Recovery	-
156	271		Unauthorized Expenditure	Irregularity	3.497
157	272		Loss to the government	Internal control weakness	0.500
158	273		Non deduction of income tax		0.233
159	276	Dy. DO (Seed Farm)	Non deposit of government receipt		0.215
160	277		Loss to the government		100.000
161	280	District officer (RTA) Bhakkar	Unauthorized expenditure	Irregularity	0.099
162	282		Less deduction of Group Insurance	Recovery	0.119
163	283		Recovery of Inspection Allowance	Recovery	0.720
164	284		Unauthorized Payment of Adhoc Allowances	Recovery	0.870
165	286		Recovery of Charge Allowance	Recovery	0.324
166	287	Dy.DEO (W-EE), Bhakkar	Recovery of Charge Allowance	Recovery	1.098
167	288		Unauthorized payment of GST on Bricks	Recovery	0.016
168	291		Less/Inaccurate deduction of Group Insurance Rates Loss of Millions to Govt.	Recovery	-
169	293		Less deduction of Group Insurance	Recovery	0.229
170	296	Dy.DEO (M-EE), Darya khan	Recovery of Charge Allowance	Recovery	0.180
171	298		Non Verification of challans of fines	Internal control weakness	0.038
172	302		Overpayment to the Contractor Due to Non Deduction of Shrinkage	Recovery	1.493
173	303		Irregular payment on account of price variation		0.382
174	304	DO (Roads)	Irregular Release of Premature Securities	Irregularity	0.393
175	305		Irregular expenditure on earth filling	Irregularity	20.258
176	308		Overpayment to the Contractor Due to Non Deduction of Shrinkage	Recovery	1.493
177	309		Less Deduction of Security	Recovery	0.084

PART-II

[Para 1.1.3]

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

(Rs in million)

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount
1	DCO Bhakkar	Un authorized drawl of T.A/D.A	Irregularity	0.276
2		Irregular/misclassified expenditure	Irregularity	0.203
3	DO (Health) Bhakkar	Loss to govt. due to Non Registration of Motorcycles	Weak internal control	0.720
4		Irregular expenditure on the purchase of MSD medicines	Irregularity	10.125
5		Irregular supply of medicine against specification	Irregularity	0.985
6		Non surrender of saving	Weak internal control	25.192
7	THQ Hospital Kallur Kot	Non deposit of govt. receipt.	Weak internal control	0.156
8	DO Agriculture Bhakkar	Blockage of Govt. money	Weak internal control	0.694
9		Non maintenance of Cash Book Separately	Weak internal control	10.712
10		Non production of development record	Weak internal control	-
11		Doubtful Repair of vehicle	Weak internal control	0.079
12		Irregular drawl of TA/DA claims	Weak internal control	0.076
13	DO (Roads) Bhakkar	Unjustified payment to Pakistan Railway on account Railway crossing	Weak internal control	9.124
14		Non Maintenance of Record	Weak internal control	-
15		Non disposal of vehicles	Weak internal control	-
16		Irregular payment	Irregularity	-
17		Non Production of Professional Tax Paid Record of Contractor	Weak internal control	-
18		Non Production of Enlistment and renewal fee Paid Record of Contractor	Weak internal control	-
19		Expenditure Incurred without Certification	Irregularity	72.765
20	Dy. DEO (EE-M), Kallurkot	Difference between cash book balance and bank account	Weak internal control	-
21		Loss to Govt. due to non deduction of General Sales Tax	Recovery	-
22		Non deduction of Income Tax – recovery	Recovery	-
23		Recovery of Charge Allowance	Weak internal control	0.102
24		Irregular drawl of Allowances	Irregularity	0.023
25		Non maintenance of permanent Stock register and non conduct of physical verification	Weak internal control	-
26	Dy. DO (Agriculture) Bhakkar	Doubtful expenditure on repair of vehicle	Weak internal control	0.082
27		Doubtful expenditure on account of	Weak internal	0.300

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount
		POL	control	
28		Fraudulent drawl	Recovery	0.285
29		Non Production of record of TA/DA	Weak internal control	0.299
30		Non verification / rendering GST Returns	Weak internal control	0.037
31		Irregular repair of vehicle	Irregularity	0.087
32		Irregular repair of vehicle	Irregularity	0.094
33	Dy.DO (Agriculture), Mankera	Non production of record of TA/DA Bills	Weak internal control	0.205
34		Irregular drawl of TA/DA Bills	Irregularity	0.077
35		Irregular drawl of TA/DA Bills	Irregularity	0.124
36	Dy. DO(Agriculture) Kallur kot	Blockage of Govt. money	Weak internal control	0.621
37		Bogus repair of vehicle	Weak internal control	0.118
38		Non production of record of TA/DA Bills	Weak internal control	0.086
39		Doubtful consumption of stationery	Weak internal control	0.072
40		Likely embezzlement of POL of	Recovery	0.038
41		Non auction of wasteful Govt. property of (approx)	Weak internal control	1.500
42	DO RHC Behal	Irregular purchase of Medicine-	Irregularity	0.180
43		Issuance of supply orders in violation of standing instruction	Weak internal control	3.408
44	THQ Hospital Darya Khan	Undue deduction of GST	Weak internal control	0.076
45		Irregular purchase of X-Ray Items	Irregularity	0.237
46		Doubtful Purchase of Medicines Under 15% Budget	Weak internal control	-
47		Irregular Payment on purchase of medicine	Irregularity	0.375
48		Undue deduction of GST	Recovery	0.138
49		Non Production of receipt record	Weak internal control	-
50		Non-deduction of Allowances during leave	Recovery	-
51		Non-deduction / Overpayment of HSRA	Recovery	-
52	Un-lawful payment of Dress Allowance	Recovery	-	
53	Dy. DO (Farida Garden) Kallurkot	Irregular Expenditure on repair of Vehicle-	Irregularity	0.199
54		Fraudulent drawl	Weak internal control	0.030
55		Fraudulent drawl	Weak internal control	0.309
56		Poor maintenance of Cash book	Weak internal control	-
57		Non accountal of receipt in cash book	Weak internal control	-
58		Loss to Govt. due to less yield of Mung	Weak internal control	0.363
59		Doubtful expenditure on account of fertilizers	Weak internal control	0.309
60		Imbalance use of Fertilizers	Weak internal control	1.824
61		Loss to Govt. due to non auction of	Weak internal	0.900

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount
		cotton waste	control	
62		Improper use of seeds	Weak internal control	0.390
63		Improper auction process	Weak internal control	9.140
64		Loss to Govt. by non auction of timber	Weak internal control	-
65		Doubtful expenditure on account of repair of machinery and equipment	Weak internal control	0.725
66		Doubtful expenditure on account of repair of tractors/trolley	Weak internal control	0.156
67	DO Live Stock Bhakkar	Blockage of funds	Weak internal control	9.892
68		Misclassified expenditure	Weak internal control	0.044
69	THQ Hospital Mankera	Irregular expenditure on Machinery and Equipment	Irregularity	0.172
70	RHC Dullewala	Non Production of Record	Weak internal control	-
71		Purchase of Insulin having less shelf life	Weak internal control	0.014
72		Loss to Govt. due to non deduction of General Sales Tax & Income Tax	Recovery	-
73	Dy.DEO (EE-M), Bhakkar	Irregular payment on account of Conveyance Allowance	Weak internal control	0.120
74		Non Utilization of Funds	Weak internal control	2.303
75	Dy. DEO (EE-W) Bhakkar	Non Provision of income Tax & GST invoices to department by the firm resulting into doubtful payment of Taxes into government treasury	Recovery	0.500
76		Loss to Govt. due to non deduction of General Sales Tax & Income Tax	Recovery	-
77		Overpayment of Price Variation	Weak internal control	0.847
78	DO (Buildings) Bhakkar	Non production of record	Weak internal control	-
79		Expenditure Incurred without Certification	Irregularity	176.255
80		Non imposition of penalty against the firm on account of less shelf life	Recovery	0.099
81		Non Imposition of Liquidity damages	Recovery	0.210
82		Overpayment of account of purchase of X-Ray items-	Weak internal control	1.019
83	DHQ Hospital Bhakkar	Unjustified expenditure	Weak internal control	0.058
84		Irregular purchase of medicines	Irregularity	0.400
85		Doubtful expenditure	Weak internal control	1.679
86		Purchase of Medicines having Less Shelf Life	Irregularity	1.450

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

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/Saving
3	Provincial Excise	12,058,000	0	12,058,000	9,704,098	2,353,902	20
5	Forests	20,346,000	1,076,000	21,422,000	19,141,070	2,280,930	11
7	Charges on A/c of Motor Vehicle	3,045,000	0	3,045,000	1,455,735	1,589,265	52
8	Other Taxes and duties	3,146,000	0	3,146,000	872,264	2,273,736	72
10	General Administration	75,835,000	0	75,835,000	42,460,250	33,374,750	44
15	Education	3,231,531,000	8,819,000	3,240,350,000	2,936,788,417	303,561,583	9
16	Health Services	1,028,597,000	0	1,028,597,000	779,540,195	249,056,805	24
17	Environment Protection	3,105,000	22,000	3,127,000	2,013,409	1,113,591	36
18	Agriculture	135,735,000	0	135,735,000	130,235,439	5,499,561	4
19	Fisheries	2,275,000	0	2,275,000	1,683,603	591,397	26
20	Veterinary	117,814,000	0	117,814,000	106,509,766	11,304,234	10
21	Cooperative	12,700,000	0	12,700,000	11,256,935	1,443,065	11
22	Industries	1,461,000	0	1,461,000	1,319,287	141,713	10
23	Miscellaneous Departments	2,382,000	0	2,382,000	1,571,539	810,461	34
24	Civil Works	66,676,000	0	66,676,000	51,618,930	15,057,070	23
25	Communications	81,211,000	3,915,000	85,126,000	79,814,868	5,311,132	6
26	Housing & Ph. Planning	3,211,000	0	3,211,000	2,368,180	842,820	26
31	Miscellaneous	30,850,000	0	30,850,000	23,987,469	6,862,531	22
32	Civil Defence	5,821,000	0	5,821,000	3,276,507	2,544,493	44
	Financial Assistance	10,000,000	0	10,000,000	0	10,000,000	100
	Total Non-Development	4,847,799,000	13,832,000	4,861,631,000	4,205,617,961	656,013,039	13
36	Development.	333,084,509	0	333,084,509	275,744,325	57,340,184	17
42	Government Buildings	363,545,491	1,004,647,000	1,368,192,491	389,608,565	978,583,926	72
	Total Development	696,630,000	1,004,647,000	1,701,277,000	665,352,890	1,035,924,110	61
	Grand Total	5,544,429,000	1,018,479,000	6,562,908,000	4,870,970,851	1,691,937,149	26

Source: Appropriation Account 2015-16.

Irregular Payment Sub Base Items

Vr. No	Date	Estimate Date	Measurement Date	Name of Work	Contract or Name	Qty	Rate (Rs)	Amount (Rs)
1	04.04.16	Aug. 2015	January, 2016	Const. of Metlic Raod Kanari Khandanwala Raod at KM 1 To Gorchan Wala to Khichi Khurd Rd via Dera Ghulam --	Syed Irfan Raza Bukhari	33,475	5047.05	1,689,500
14	14.04.16	Dec,2015	April, 2016	Const. of Rd from Bharmi Nawab at pathan more to basti jhokan uc Dhandla	Abbas and Co	25,800	5383.65	1,388,982
16	19.04.16	Dec,2015	April, 2016	W/I of Road from Jandanwala Dullewala Rd at Noora Chowk to Dullenwala Rd and Const of Bypass Jandanwala Dullewala Rd to Kallurkot Rangpur Rd	Saeed Akhtar Khan	40,847	5000	2,042,350
22	20.04.16	Dec,2015	April, 2016	Const. od Metlic Rd from bhakkar jhang at Dilawar to Cak No 57-58 ML	Usman & Co	19,800	5327.55	1,054,855
2	07.05.16	Aug. 2015	May, 2016	Const. of Missing Links from Jandanwala Bypass to Tarragranwala	Rana Ghulam Hussain	19,746	4822.65	952,280
6	11.05.16	Dec,2015	May,2016	Const. of Rd from Chak Ni 59 TDA High School to Chak No 60-61 TDA	Usman & Co	26,754	5458.48	1,460,362
17	16.05.16	Dec,2015	May,2016	Const of Rd from Mianwali Muzafar Garh Road at Gulay Wala To Dera Zafar Iqbal UC Karari Kot	Muhammad Ramzan	20,502	5477.15	1,122,925
20	19.05.16	Dec,2015	May, 2016	Const. of Rd from Darya Khan Dullewala Rd to Basti Kanya Wali	Haider Traders	19,152	5140.55	984,518
23	19.05.16	Nov,2015	May, 2016	Const of Rd From Basti luk to Basti Dolat Wala Length 1.25 KM	MS Abbas & Co	24,600	4766.55	1,172,571
25	21.05.16	Dec,2015	May, 2016	Const. of Rd from Islam Pura Minor Muslim kot Rd to Dera Shah Nawaz Rd to Sakha Mohammad Sial	Syed Irfan Raza Bukhari	23,106	5346.25	1,235,305
26	21.05.16	Aug. 2015	Mar, 2016	Const. of Metalic Rd at KM NO 01 to Gorchan Wala to Khichi Khurd Rd via Dera Ghulam Sikandar Dhool to Dajal Bhakkar Rd	Syed Irfan Raza Bukhari	42,556	6895.05	2,934,257
27	25.05.16	Dec,2015	Mar, 2016	Const. of Rd From Chak No 60 TDA to Bakhri Kho Uc 60-61 ML	Muhammad Ramzan	26,463	5383.65	1,424,675
29	26.05.16	Aug. 2015	May, 2016	Const. of Rd from Jahan Wala To abeeranwala	Muhammad Hayyat Khan	39,288	4747.85	1,865,335
8	01.06.16	Aug. 2015	June, 2016	Const. of Rd from Ali khel Mankera Road to Abad Mochinawali	Haider Traders	23,682	5551.95	1,314,813
53	25.06.16	Aug. 2015	June, 2016	Const. of Rd From Basic Health Unit Dhandla to Basti Bakhtawar City	MS Abbas & Co	17,850	5608	1,001,028
60	25.06.16	Dec,2015	June, 2016	const.of Rd from Darya Khan Dullewala Rd Km No 08 to Basti Kanya	Haider Traders	23,802	5140.55	1,223,554
Total								22,867,310

Annex-D

Irregular Payment in Cash

Sr.No.	Cheque No.	Dated	Amount withdrawn (Rs)
1	897780	27.06.16	233,614
2	897774	27.06.16	303,738
3	897782	27.06.16	102,042
4	897756	27.06.16	157,104
5	897799	28.06.16	220,713
6	897766	28.06.16	124,938
7	897765	28.06.16	168,602
8	897751	28.06.16	338,218
9	897715	28.06.16	116,200
10	897781	28.06.16	203,752
11	897796	28.06.16	381,378
12	897773	28.06.16	169,504
13	897712	28.06.16	221,491
14	897771	28.06.16	354,846
15	897770	28.06.16	397,078
16	897800	28.06.16	241,867
17	897798	28.06.16	293,441
18	897794	28.06.16	520,402
19	897795	28.06.16	381,378
20	897720	28.06.16	381,378
21	897772	29.06.16	169,504
22	897785	29.06.16	467,206
23	897778	29.06.16	188,218
24	897779	30.06.16	109,004
25	897719	30.06.16	270,681
26	897755	30.06.16	135,158
27	897716	30.06.16	110,794
28	897784	30.06.16	488,582
29	897776	30.06.16	248,338
		Total	7,499,169

Annex-E

Uneconomical Expenditure for the Procurement of Furniture and Fixture

Sr. No.	School	Funds released	Order No. & Date	Bill No. & Date	Value	GST (Rs)
1	GPS Chugga	0.309		347/11.1.16	233,120	39,630
2	GPS Sarang	0.303	28.12.15	275/6-2-16	217,778	37,022
3	GPS 191 TDA	0.225	19.4.15	461/	191,966	32,634
4	GPS 55-56/ML	0.218		5506/29.12.15	186,230	31,659
5	GPS Baray Wala	0.231	No. number and date	351/5-2-16	194,359	33,041
6	GPS Bhan Jatta	0.295	Nil	473/ date less bill	252,028	42,845
7	GPS Bhan Ramzoo Pittafi	0.263			0	0
8	GPS Ghulam Akbar Khokhar	0.212	Date less S.O	5503 date less	211,396	30,716
9	GPS Chandia	0.269	S.O No. & date less	482/26.1.16	230,064	39,111
10	GPS Umar Di Bhan	0.277	S.O No. & date less	485/5.2.16	236,388	40,186
11	GPS Churer	0.218	S.O No. less	No. & date less	155,897	26,502
12	GPS Basti Bumb	0.372	S.O No. & date less	480/16.1.16	318,090	54,077
13	GPS Sultan Wala Khansar	0.231	S.O No. less	142/4.3.16	194,359	33,041
14	GPS Maroran Wala	0.238	S.O No. & date less	5504/5.3.16	203,120	34,480
15	GPS 186 TDA	0.160	S.O No. & date less	144/ date less	136,410	23,190
16	GPS Chah Khokhar	0.212	S.O No. & date less	ABK1S893 /11.3.16	180,629	30,707
17	GPS Budhay Wala	0.277	S.O No. & date less	483/4.2.16	236,420	40,192
18	GPS Dedh Shahani	0.439	S.O No. less	5507/20.3.16	374,930	63,738
19	GPS Fazlay Wala	0.368	S.O No. & date less	67/ date less	314,872	53,528
20	GPS Dera Sufi Ghulam Muhammad	0.282	S.O No. & date less	497/22.2.16	241,214	41,006
21	GPS Basti Hussain Khan	0.446	S.O No. & date less	489/ date less	380,818	64,739
22	GPS Ameer Wala	0.212	SO No. & date less	140/ date less	177,949	30,251
23	GPS Kundran Wali	0.212	SO No. & date less	488/ date less	180,838	30,742
Total					5,048,875	853,037
Grand Total					5,901,912	

Annex-F

**Unauthorized Expenditure Incurred for Provincial Buildings /
Department Out of Account IV Funds**

Sr. No.	Work	Vr. No/ Dated	Contractor	Work order Date/period	Value (Rs)
1	M & R to LRMSIS Center at Kallur Kot	401 dt. 30.06.2016	Muhammad Shafique	No.957 /CB Dated.16.06.16	46,250
2	M & R to LRMIS Center at Darya Khan	402 dt. 30.06.2016	Muhammad Shafique	No.958 /CB Dated.16.06.16	46,250
3	M & R to N-Type Quarter No. 1/74 in Mandi Town (Anti – Corruption) BKr	460 dt. 30.06.2016	Rana Mehboob Ali	No.497 /CB Dated.15.03.16	547,530
4	M & R to Residence Grade 18-19 EDO Revenue BKr	436 dt. 30.06.2016	Zaheer Ahmed Khan	No.721 /CB Dated.07.05.16	50,000
5	M & R to Residence Grade 18-19 EDO Revenue BKr	440 dt. 30.06.2016	Zaheer Ahmed Khan	No.680 /CB Dated.30.04.16	50,000
6	M & R to Residence Grade 18-19 EDO Revenue Bkr	438 dt. 30.06.2016	Zaheer Ahmed Khan	No.649 /CB Dated.13.04.16	50,000
7	M & R to Residence Grade 18-19 EDO Revenue Bkr	434 dt. 30.06.2016	Zaheer Ahmed Khan	No.717 /CB Dated.05.05.16	50,000
8	M & R to Provincial (Mohtasib office)	419 dt. 30.06.2016	Sheikh M. Sadiq	No.518 /CB Dated.16.03.16	30,000
9	M & R to Provincial (Mohtasib office)	381 dt. 30.06.2016	Abdul Sattar	No.879 /CB Dated.01.06.16	30,000
10	M & R to DAO Residence Bhkkar	410 dt. 30.06.2016	Rana Aslam	No.951 /CB Dated.15.06.16	50,000
11	M & R to DAO Residence Bhkkar	388 dt. 30.06.2016	Abdul Sattar	No.938 /CB Dated.13.06.16	50,000
12	M & R to DAO Office at Bhakkar	443 dt. 30.06.2016	Haider Khan	No.825 /CB Dated.24.05.16	30,000
13	M & R to DAO Office at Bhakkar	433 dt. 30.06.2016	M. Ashghar Naveed	No.499 /CB Dated.15.04.16	250,000
14	M & R Zaffar Shopping Center	369 dt. 30.06.2016	Fateh Muhammad	-	50,000
15	M & R to Land Service Record center Mankera	409 dt. 30.06.2016	Shayyan	No.954 /CB Dated.15.06.16	50,000
16	M & R to Residence Grade 18-19 EDO Revenue Bkr	383 dt. 30.06.2016	Abdul Sattar	No.824 /CB Dated.24.05.16	50,000
17	M & R to Residence Grade 18-19 EDO Revenue Bkr	441 dt. 30.06.2016	Zaheer Ahmed Khan	No.654 /CB Dated.17.04.16	50,000
18	S/R District Attorney	359 dt. 30.06.2016	Rao Farman Ali	No.1007 /CB Dated.18.06.16	300,000

Total	1,780,030
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Annex-G

Unauthorized Expenditure for the Installation of Nakkas

Sr. No	W/C. No.	Mouza No.	No. of panels Nacca	Size	Rate	Amount (Rs)
1	40250/R	Khansar	55	20"	690	37,950
2	28600/L	51/TDA	100	20"	690	69,000
3	75584/R	Koria	36	20"	690	24,840
4	40100/L	34-344/TDA	67	20"	690	46,230
5	64273/L	Koria	39	20"	690	26,910
6	14546/TR	Dagar Shada	39	20"	690	26,910
7	3697/R	D Shada	14	20"	690	9,660
8	3500/L	Buranga	73	20"	690	50,370
9	54750/L	Duleywala Kharji	30	20"	690	20,700
10	39158/L	17/TDA	120	20"	690	82,800
11	25000/R	Angra Dagar	43	20"	690	29,670
12	35500/R	50/ML	71	20"	690	48,990
13	25600/TL	Dagar Yar Shah	90	20"	685	61,650
14	2405/R	Allah Yar Shah	180	20"	690	124,200
15	23000/R	30/ML	90	20"	690	62,100
16	13900/R	Kallur Kot	55	20"	690	37,950
17	18600/L	29/ML	77	20"	690	53,130
18	29332/R	31/ML	86	20"	690	59,340
19	35700/R	33/ML	43	20"	690	28,670
20	12500/TR	Ghulaman	108	20"	685	73,980
21	21000/R	Jandanwala	34	20"	690	27,600
22	30000/R	1 RMK	55	20"	690	37,950
23	7713/R	5 RMK	30	20"	690	20,700
24	33931/L	Gulkala	24	20"	690	16,560
25	27492/L	Gulkala	32	20"	690	22,080
26	39526/L	Gulkala	19	20"	690	13,110
27	21600/L	Litten	27	20"	690	18,630
28	19461/R	1-Rakh Mankera	50	20"	690	34,500
29	42100/R	63/TDA	94	20"	690	64,860
30	20000/R	61/ML	27	20"	690	18,630
31	114756/L	187/TDA	23	20"	690	15,870
32	162440/R	Buranga	6	20"	690	4,140
33	5750/R	Gadai	23	20"	690	15,870
Total						1,285,550

Annex-H

Irregular Expenditure on Sports Activity

Bill No.	Date	Description	Vendor	Rate	Qty	Amount (Rs)
191	29.02.15	Track Suit	Al-Hayat Traders	1480	318	470,640
193	23.12.15	T. Shirts	Al-Hayat Traders	350	318	111,300
82	24.12.15	Medal Gold+ Silver	Shah wali Khan	380	136	51,680
71	22.01.16	Barbed Wire	Bismillah Traders			0
Mianwali		Fare & Daily			70	48,720
		Daily		500	70	57,000
Khushab		Fare & Daily			49	44,120
		Daily		500x2	49	49,000
189	22.12.15	Tentage	Al-Hayat Traders			69,600
195	24.12.15	Cricket Uniform	Al-Hayat Traders	975	40	39,000
177	18.12.15	Coal	Al-Hayat Traders	45	90	4,738
89	27.11.15	Tentage	Umair Tent Service			0
22	15.11.15	Panaflex/printing	Shah wali Khan	1000	20	23,400
	25.11.15	Trophy	Baidi Sports			85,200
24	17.11.15	Blanket	Bismillah Traders Bhakkar	4500	4	18,000
		Bed sheet	Bismillah	300	4	1,200
		Pillows		300	4	1,200
19	16.11.15	Single Bed	Bismillah Traders	8000	2	16,000
		Iron Cot		3000	2	6,000
		Matress		3650	2	7,300
Total						1,104,098

Annex-I

Irregular Expenditure on Water Courses

Sr. No	W/C. No.	Mouza No.	Material Cost	Labor Cost	Total Invalid Cost (Rs)
1	40250/R	Khansar	1866,774	1,267,383	3,134,157
2	28600/L	51/TDA	1885,965	1,194,293	3,080,258
3	75584/R	Koria	1677,963	1,087,554	2,765,517
4	40100/L	34-344/TDA	2883,643	1,868,659	4,752,302
5	64273/L	Koria	1657,574	1,190,855	2,848,429
6	14546/TR	Dagar Shada	1692,087	1,126,949	2,819,036
7	3697/R	D Shada	817,444	590,419	1,407,863
8	3500/L	Buranga	1565,153	924,636	2,489,789
9	54750/L	Duleywala Kharji	754,025	478,779	1,232,804
10	39158/L	17/TDA	2289,240	1,471,704	3,760,944
11	25000/R	Angra Dagar	1348,159	970,972	2,319,131
12	35500/R	50/ML	1815,132	1,113,350	2,928,482
13	25600/TL	Dagar Yar Shah	2541,589	2,149,396	4,690,985
14	2405/R	Allah Yar Shah	3834,361	2,391,248	6,225,609
15	23000/R	30/ML	1,493,663	877,041	2,370,704
16	13900/R	Kallur Kot	1,561,273	998,209	2,559,482
17	18600/L	29/ML	1,820,140	1,101,694	2,921,834
18	29332/R	31/ML	1,535,789	808,414	2,344,203
19	35700/R	33/ML	1,176,848	684,630	1,861,478
20	12500/TR	Ghulaman	2,286,964	1,667,278	3,954,242
21	21000/R	Jandanwala	439,528	699,965	1,139,493
22	30000/R	1 RMK	1,322,504	785,806	2,108,310
23	7713/R	5 RMK	1,038,504	931,611	1,970,115
24	33931/L	Gulkala	1,590,313	1,037,697	2,628,010
25	27492/L	Gulkala	1,703,647	1,156,203	2,859,850
26	39526/L	Gulkala	1,226,544	639,477	1,866,021
27	21600/L	Litten	1,984,530	1,291,515	3,276,045
28	19461/R	1-Rakh Mankera	2,904,270	1,869,464	4,773,734
29	42100/R	63/TDA	2,094,594	1,012,647	3,107,241
30	20000/R	61/ML	1,314,989	644,692	1,959,681
31	114756/L	187/TDA	2,154,752	1,074,692	3,229,444
32	162440/R	Buranga	1,079,443	542,713	1,622,156
33	5750/R	Gadai	1,253,413	603,750	1,857,163
Total			56,610,817	14,642,140	92,864,512

Expenditure in Excess of Budget Allocation

Sr.#	Head / Sub Head / Name of work	Allotment for the year 2015-16	Total Expenditure	Excess (Rs)
	District ADP 2013-2014			
1	Construction of Library Block at Bhakkar	3,783,000	4,438,288	-655,288
2	GPS Basti Marla Scheme	0	894,581	-894,581
3	GGES Bakhtawar wala to High level	408,000	566,208	-158,208
4	GBS Changran wala		57,732	-57,732
5	GBHS Fazil		164,563	-164,563
6	GBPS Janda wala		57,005	-57,005
7	GHS Chak No. 67/ML	16,000	23,842	-7,842
8	GES Mahloo Wala	311,000	458,510	-147,510
9	GPS Chak No.52 TDA	1,464,000	1,623,423	-159,423
10	GMPS Allah Bakhsh Bakshu wala	785,000	1,110,737	-325,737
11	GPS Baray Wala	600,000	616,995	-16,995
12	GPS Darkhani wala Chak No. 44/TDA	444,000	584,992	-140,992
13	GES Chak No. 36/TDA	1,200,000	1,433,612	-233,612
14	GPS Muradian Wala	1,029,000	1,121,744	-92,744
15	GGES Chak No. 56/ML	267,000	541,442	-274,442
16	GGPS Bhan Umer	56,000	437,000	-381,000
17	GGHS Bakhtawar wala	250,000	671,624	-421,624
18	GGPS Mohallah Islam Nagar	296,000	645,977	-349,977
19	GPS Baranga Gharbi	1,200,000	1,802,071	-602,071
20	GMPS Ali pur Bhatian wala	345,000	382,490	-37,490
21	GGES Rodi	167,000	237,581	-70,581
22	GMPS Ali Khail No.1	1,586,000	1,586,414	-414
23	GES Behari Gharbi	1,940,000	1,955,021	-15,021
24	GPS Sohay wala	715,000	795,000	-80,000
25	GPS Awanan wala	803,000	1,002,285	-199,285
26	GPS Chak No.2/R.M	1,480,000	1,847,448	-367,448
27	GPS Guly Wala	471,000	497,249	-26,249
28	GPS Shamay wala	1,050,000	1,119,901	-69,901
29	GPS Khanay wala	1,187,000	1,783,791	-596,791
30	GPS Dharooni	727,000	721,512	5,488
31	GPS Chak No.64/ML	1,158,000	1,850,183	-692,183
32	GPS Dera Nazir Abad	1,100,000	1,184,109	-84,109
33	GPS Dera Jam wala	850,000	961,389	-111,389
34	GPS Lot Bootay Khan	697,000	948,316	-251,316

35	GPS Mandanay wala	850,000	1,092,825	-242,825
36	GPS Sarki	446,000	559,453	-113,453
37	GGES Kapahi	950,000	1,259,293	-309,293
38	GGHS Gohar wala	1,050,000	1,304,090	-254,090
39	GPS Sarwar wala	750,000	811,635	-61,635
40	GPS Chak No.7/R.H	1,100,000	1,293,895	-193,895
41	GGPS Namay Wala	614,000	614,500	-500
42	GPS Basti Dhap Wali	1,572,000	1,911,781	-339,781
43	Construction of Fancy Type Boundary Wall around Hazrat Baba Farid (R.A) Children Park at Bhakkar	1,719,000	2,443,471	-724,471
44	GHS Pir Ashab	1,259,000	1,342,000	-83,000
45	GHS Behal	1,558,000	2,115,000	-557,000
46	GHSS Chak 47/TDA	1,028,000	1,700,187	-672,187
47	GHS Darya Khan	816,000	1,114,378	-298,378
48	GHS Dulle Wala	2,230,000	3,193,000	-963,000
49	GHS Mankera	934,000	1,027,925	-93,925
50	GHSS Chak No.67/ML	1,986,000	2,333,593	-347,593
51	GGHSS Chak No.47/TDA	541,000	769,620	-228,620
52	GGHS Dulle Wala	399,000	603,834	-204,834
53	GHS Jaffar Wala	816,000	1,926,305	-1110,305
54	GHSS Dhandla	895,000	1,132,002	-237,002
55	GHS Kath	718,000	1,025,800	-307,800
56	GHS Joyia	708,000	986,961	-278,961
57	GHS Umer Wali	811,000	1,084,663	-273,663
58	GHS Abbasian Wala	816,000	1,092,072	-276,072
59	GHS Kapahi	620,000	858,961	-238,961
60	GGHS Dagar Rehtas	358,000	399,998	-41,998
61	GGHS 63/DB	561,000	802,753	-241,753
62	GES Basti Islamabad	236,000	570,666	-334,666
63	GGES Diani	254,000	413,449	-159,449
64	GGES Peer Ashab	227,000	469,689	-242,689
65	GGES Haiderabad	228,000	566,472	-338,472
66	GGES Mahni	239,000	334,027	-95,027
67	GHS Kotla Jam	901,000	975,753	-74,753
68	GHS Koharwar Kalan	451,000	691,244	-240,244
69	GHS Ashraf Wala	1112,000	1,233,093	-121,093
	Total	56,138,000	74,177,423	-18,039,423
	Supply of Ceiling Fan	0	2,454,000	-2,454,000
	G. Total	56,138,000	76,631,423	-20,493,423

Recovery Due to Irregular Drawl of Allowances

Sr. No.	Formation	PDP No.	Description	Amount (Rs)		
1	Dy.DEO (M-EE) Kallurkot	205	CA during summer vacation	121,848		
2	DO (Health)	231	CA of designated residences	822,816		
			HRA of designated residences	310,848		
			CA having bikes	1,026,672		
					HSRA allowance during leave	221,865
					CA during leave	341,202
					HRA during leave	563,067
		230	Overpayment of SSB allowance	2,348,520		
3	RHC Behal		CA during leave	43,666		
4	MS THQ Hospital Mankera	88	5% maintenance charges	130,464		
5	DHQ Hospital	133	CA during leave	119,585		
		141	HRA of designated residences	68,292		
			CA of designated residences	499,716		
6	Dy. DO (M-EE) Kallurkot	206	Inadmissible allowances	19,432		
		207	Inadmissible allowances 2010-11	533,871		
		208	Overpayment of SSB allowance	725,400		
7	Dy. DEO (W-EE) Bhakkar	283	Inspection allowance	720,000		
		290	Overpayment of SSB allowance	3,279,589		
8	Dy. DEO (M-EE) Darya Khan	300	Inspection allowance	1,090,000		
		295	Overpayment of SSB allowance	1,689,408		
9	DO (Health)	233	HSRA on general duty	323,328		
10	SMO RHC Dullewala	260	HSRA on general duty	30,504		
11	DHQ Hospital	130	HSRA in admissible	42,000		
12	THQ Hospital, Kallurkot	228	Overpayment of SSB & NPA allowance	163,200		
13	THQ Hospital Darya Khan	80	Non recovery of conveyance allowance	121,189		
		81	Non recovery of NPA	144,000		
14	Dy. DEO(W-EE), Bhakkar	289	Misc. allowances	30,493		
15	MS THQ Hospital Kallurkot	226	SSB Allowance	440,100		
16	Dy. DEO(W-EE), Bhakkar	284	Adhoc Relief Allowance	870,581		
17	Dy.DEO (M-EE) Darya Khan	297	Adhoc Relief Allowance	22,348		
18	Dy. DEO(M-EE), Darya Khan	294		562,990		
19	DHQ Hospital	134	Mess & Dress Allowance	184,376		
		129	Deputation Allowance	100,000		
20	RHC Dullewala	259	Relief Allowance	51,226		
Total				17,762,596		

Annex-L

Late Completion of Additional Watercourses

Sr. No	W/C No.	Mouza	Volume Measured (m3)	Total Expenditure upto 30.6.2016	Date of completion 30.6.2016 as per financial year of w/c	Actual date of completion	Total value of W/C Material/Labour	Delayed period
1	13070/R	Allah Yar Soha	6388	2391165	30.6.2016	19.11.2016	3,551,933	5 Months
2	40300/R	18/TDA	4265	2022786	30.6.2016	22.8.2016	2,607,186	2 Months
3	17643/L	5-6/RKM	6276	1564501	30.6.2016	17.8.2016	2,420,751	2 Months
4	33607/L	1/RKM	4714	1263546	30.6.2016	17.8.2016	1,836,649	2 Months
5	14546/TF	Dagar shada	4137	1540825	30.6.2016	21.7.2016	2,274,062	1 Month
Total							12,690,581	

Annex-M

Loss due to Increase of Material Rates

Sr. No	Water course No.	Mouza	No. & Date	Original TS (Rs)	Date of Revised Estimate	Lining Length (m)	Revised TS (Rs)	Difference (Rs)
1	54750 /L	Duleywalala Kharji	5272/dt. 10.10.15	748,861	35/dt.17.2.2016	508	792,839	43,978
2	2405/R	Allah Yar Shah	4467/dt. 13.10.15	3,740,158	3449/dt.14.6.2016	1909	4136,158	396,000
3	13900 /R	Kallur Kot	5117/dt. 10.9.2015	725,560	2521/dt.23.2.2016	1000	1561,303	835,743
4	30000 /R	1 RMK	5423/dt. 29.10.15	1,229,081	856/dt.17.6.2016	834	1341,538	112,457
5	33931 /L	Gulkala	6506/dt. 16.2.16	1,420,112	3364/dt.4.6.2016	846	1623,067	202,955
6	39526 /L	Gulkala	6113/dt. 28.2.15	1,084,659	380/dt.211.4.2016	734	1226,786	142,127
7	19461 /R	1-Rakh Mankera	4243/dt. 23.9.15	2,761,952	3896/dt.11.8.2016	910	2908,393	146,441
8	40100 /L	33-34/TDA	2681/dt. 10.3.16	2,621,352	3752/dt.2.8.2016	1200	3922,775	1301,423
9	14546 /TR	Dagar Shada	4706/dt. 12.11.15	15,72,650	3838/dt.8.8.2016	1845	1762,664	190,014
Total				15,904,385			19,275,523	3,371,138

Non Realization of Enlistment/Renewal Fee Estimated

Sr.#	Name of Contractors	Category	Amount (Rs)
1	Muhammad Afzal Rana	C-Class	16,000
2	Zaheer Ahmad Khan	C-Class	16,000
3	Muhammad Younas Ghuman	C-Class	16,000
4	Hafiz Muhammad Zakria	C-Class	16,000
5	Haji Abdul Hameed	C-Class	16,000
6	Abid Majeed Mughal	C-Class	16,000
7	Muhammad Khan	C-Class	20,000
8	Muhammad Tariq Khan	C-Class	20,000
9	Fani & Co.	C-Class	20,000
10	Kashi Traders	C/Class	20,000
11	Muhammad Tahir Khan	C-Class	20,000
12	Muhammad Aslam Khan	C-Class	20,000
13	Malik Ghulam Abbas	C-Class	20,000
14	Muhammad Akhtar	C-Class	20,000
15	Syed Azher Ali Kazmi	C-Class	20,000
16	Rana Muhammad Qasim	C-Class	20,000
17	Rana Ghulam Mustafa	C-Class	20,000
18	Munir Javaid Khan	C-Class	20,000
19	Ghulam Abbas Khan Lashkarani	C-Class	20,000
20	Soorag & Co.	C-Class	20,000
21	Muhammad Iqbal Awan	C-Class	20,000
22	Syed Tahir Abbas Shah	C-Class	20,000
23	Malik Ghulam Abbas Punjgrian	C-Class	20,000
24	Malik Imam Bukhsh	C-Class	20,000
25	Malik Muhammad Hayat	C-Class	20,000
26	M/S Haider Traders	C-Class	20,000
27	Nusrat Abbas Khan	C-Class	20,000
28	Zia Ullah Khan Masood	C-Class	20,000
29	Muhammad Mustafa Khan	C-Class	20,000
30	Ch. Nazair Hussain	C-Class	20,000
31	Syed Riaz Haider	C-Class	20,000
32	Muhammad Ramzan Khan	C-Class	20,000
33	M/S Rindh & Co.	C-Class	20,000
34	Moeen khan	C-Class	20,000
35	Ghulam Haider Khan	C-Class	20,000
36	Muhammad Raza khan	C-Class	20,000
37	Sohail Younas Khan	C-Class	20,000
38	Syed Mazhar Abbas Shah	C-Class	20,000
39	Syed Gul Husnain Sherazi	C-Class	20,000
40	Rao Mahfooz Ahmad	C-Class	20,000
41	Manzoor Hussain Thaheem	C-Class	20,000
42	Mumtaz Hussain Yasir	C-Class	20,000
43	Muhammad Hamid Hussain Bhatti	C-Class	20,000
44	Syed Maqbool Ali Shah	C-Class	20,000
45	Muhammad Shafiq Ansari	C-Class	20,000
46	Rana Ijaz Ali	C-Class	20,000

Sr.#	Name of Contractors	Category	Amount (Rs)
47	Rana Liaqat Ali	C-Class	20,000
48	Imran Abbas Khan	C-Class	20,000
49	Bhakkar Construction Company	C-Class	20,000
50	Ghulam Fareed	C-Class	20,000
51	Syed Mazhar Ali Shah	C-Class	20,000
52	Zawar Hussain Khan	C-Class	20,000
53	Amrak Khan	C-Class	20,000
54	Abbas & Co.	C-Class	20,000
55	Gulzar Hussain Kachaila	C-Class	20,000
56	Ch. Muhammad Mushtaq	C-Class	20,000
57	Saedd Ullah khan	C-Class	20,000
58	Zia U Rehman Khasoor	C-Class	20,000
59	Muhammad Ismail Khan	C-Class	20,000
60	Rana Muhammad Aamir Nisar	C-Class	20,000
61	Rana Tanveer Ahmad	C-Class	20,000
62	Shahid Ahmad Khan	D-Class	8,000
63	Muhammad Hafeez	D-Class	10,000
64	Aamir Majeed Mughal	D-Class	10,000
65	Muhammad Asghar Naveed	D-Class	10,000
66	Classic Enterprises	D-Class	10,000
67	Shahzad Amin	D-Class	10,000
68	Muhammad Naem	D-Class	10,000
69	Sajjad Hussain Shah	D-Class	10,000
70	Ch. Asim Riaz	D-Class	10,000
71	Zaheer u din Baber	D-Class	10,000
72	Muhammad Usman Awan	D-Class	10,000
73	Muhammad Sibtain Khan	D-Class	10,000
74	Muhammad Khalid	D-Class	10,000
75	Abrar Hussain Khan	D-Class	10,000
76	Manzoor Ahmad	D-Class	10,000
77	Malik Ameer Sultan Awan	D-Class	10,000
78	Mushtaq Ahmad Thaheem	D-Class	10,000
79	Muhammad Mazher	D-Class	10,000
80	Alamgir & Brothers	D-Class	10,000
81	Haji Muhammad Ashiq	D-Class	10,000
82	Faheem Nawaz Khichi	D-Class	10,000
83	Habib Akhtar Khan	D-Class	10,000
84	Rana Abdul Qadeer	D-Class	10,000
85	Rana Muhammad Nisar	D-Class	10,000
86	Rana Muhammad Anwar	D-Class	10,000
87	Akhtar Hussain	D-Class	10,000
88	Syed Mukhtar Hussain Shan	D-Class	10,000
89	Munawar Abbas Khan	D-Class	10,000
90	Muhammad Yousaf	D-Class	10,000
91	Hassan Traders	D-Class	10,000
92	Malik Ashiq Hussain	D-Class	10,000
93	Muhammad Saood Rao	D-Class	10,000
94	Iram Akram Bhutta	D-Class	10,000
95	Azmat Sher	D-Class	10,000
96	Syed Ali Abbas Naqvi	D-Class	10,000
97	Syed Ali Raza Bukhari	D-Class	10,000

Sr.#	Name of Contractors	Category	Amount (Rs)
98	Malik ali Raza	D-Class	10,000
99	Rana Muhammad Bilal Shabir	D-Class	10,000
100	Muhammad Rizwan Tahir	D-Class	10,000
101	Waseem Iqbal	D-Class	10,000
102	Altaf Hussain Khan Balouch	D-Class	10,000
103	Hassan Raza	D-Class	10,000
104	Rana Muhammad Irfan	D-Class	10,000
105	Abdul Karim	D-Class	10,000
106	Maher Wazir Ali Sial	D-Class	10,000
107	Malik Muhammad Irfan Atta & Co	D-Class	10,000
108	Ghulam Shabir Bokhari	D-Class	10,000
109	Ahmad Nawaz Khan Bori Khail	D-Class	10,000
110	Rao Muhammad Qasir	D-Class	10,000
111	Ikram Ahmad Khan Para	D-Class	10,000
112	Syed Zafar Hussain Shah	D-Class	10,000
113	Syed Irshad Hussain Shah	D-Class	10,000
114	Zaryab Khan Builders	D-Class	10,000
115	Gul Ehsan Khan	D-Class	10,000
116	Faiz Muhammad	D-Class	10,000
117	Syed Abdul Sattar Shah	D-Class	10,000
118	Syed Naveed Akhtar Shah	D-Class	10,000
119	Abdul Rehman & Co.	D-Class	10,000
120	Muhammad Zahid	D-Class	10,000
121	Rana Abdul Rehman	D-Class	10,000
122	Zia Traders (Zai U Rehman)	D-Class	10,000
123	Rana Mehmood Tariq	D-Class	10,000
124	Ch. Riaz Ahmad	D-Class	10,000
125	Abdul Hameed Khan Musa Khail	D-Class	10,000
126	Zameer Baqir Khan	D-Class	10,000
127	Malik Muhammad Raza & Co	D-Class	10,000
128	Allah Ditta	D-Class	10,000
129	Malik Ahmad Sher Jhamat	D-Class	10,000
130	Rana Niamat Ali	D-Class	10,000
131	Rao Muhammad Sanowar Ali	D-Class	10,000
132	Muhammad Bilal Balouch	D-Class	10,000
133	Syed Qalab Abbas Shah	D-Class	10,000
134	Ghulam Qumber	D-Class	10,000
135	Rana Mehboob Ali	D-Class	10,000
136	Malik Ali Raza	D-Class	10,000
137	Aamir Majeed Mughal	D-Class	10,000
138	Muhammad Khalil	D-Class	10,000
139	Rana Muhammad Aslam	D-Class	10,000
140	Iqbal Anwar Karloo	D-Class	10,000
141	Muhammad Ashraf	D-Class	10,000
142	Muhammad Nazir Naroo	D-Class	10,000
143	Classic Enterprises	D-Class	10,000
144	Sana Ullah Choudhary	D-Class	10,000
145	Ishfaq Ahmad Ran	D-Class	14,000
146	Khuram Iqbal & Co.	D-Class	0
147	Mukhtar Builders	C-Class	25,000
148	Rasheed Khan	C-Class	25,000

Sr.#	Name of Contractors	Category	Amount (Rs)
149	Syed Safeer Abbas Shah	C-Class	25,000
150	Mushtaq Hussain Arrain & Builders	C-Class	25,000
151	M/S Usman & Co	B-Class	30,000
152	Shayan & Co	D-Class	15,000
153	Zawar Hussain	D-Class	15,000
154	Malik Ghulam Qasim Khiyara	D-Class	15,000
155	Syed Zargham Mahdi Naqvi	D-Class	15,000
156	Malik Muhammad Anwar	D-Class	15,000
157	M/S Zaigham Murani	D-Class	15,000
Total			2,258,000

Annex-O

Non Verification of Hospital Receipts

Month	OPD (Rs)	Indoor (Rs)	X-Rays (Rs)	MLC (Rs)	Lab. (Rs)	Ambulances (Rs)	Homeo (Rs)
07/2015	3,030		1,042	720	1305	224	410
08/2015	4,150		1,192	720	1553	4,274	410
09/2015	3,570		1,361	90	2862	2,066	450
10/2015	3,323		1,033	0	1523	4,288	420
11/2015	3,703		1,226	360	1373	1,896	0
12/2015	4,130		1,202	0	1445	2,232	500
01/2016	4,620		1,033	180	1865	1,284	400
02/2016	4,790		1,545	0	2122	1,524	420
03/2016	4,910		2,024	0	4423	2,102	410
04/2016	4,057		1,991	0	3218	2,826	360
05/2016	3,932		1,806	0	2237	208	390
06/2016	3,940		943	0	4340	1,730	350
Total	48,155	8,000	16,398	2,070	28,266	24,654	4,520
Grand Total						132,063	

Annex-P

Non Recovery of Social Security Benefit from the Regularized Staff

Sr. No.	Name	Designation	30% SSB (Rs)	Period	Month	Amount (Rs)
1	Hafiz Muhammad Haseeb	ECG Tech.	2,100	01.03.13 to 30.04.16	37	77,700
2	Farman Akram	Lab Tech	2,100	01.03.13 to 31.08.16	41	86,100
3	Tasawar Mehnaz	LHV	2,100	01.03.13 to 31.08.16	41	86,100
4	Javed Iqbal	Dispenser	1,860	01.03.13 to 31.08.16	41	76,260
5	Shahbaz Maseh	Sanitary Worker	1,440	01.03.13 to 31.08.16	41	59,040
6	Tanveer	Sanitary Worker	1,410	01.03.13 to 31.08.16	41	59,040
7	Muhammad Faiz	Sanitary Worker	1,410	01.03.13 to 31.05.15	26	37,440
8	Muhammad Ibrahim	Sanitary Worker	1,410	01.03.13 to 31.05.15	26	37,440
9	Aziz Ahmad Azhar	Lab Assistant	1,620	01.03.13 to 31.08.16	41	66,420
10	Ghazanfar Ali	Jr. Clerk	1,740	01.03.13 to 30.04.14	13	22,620
11	Waqas Ahmed	Technician	2,100	01.03.13 to 31.05.15	26	54,600
12	Aurangzaib	Sanitary Worker	1,410	01.03.13 to 31.08.16	41	59,040
13	Ghulam Qasim	OTA	1,860	01.03.13 to 31.08.16	41	76,260
14	Maqbool Hussain	Sanitary Worker	1,410	01.03.13 to 31.05.15	26	37,440
15	Tahir Mehmood	Lab Assistant	1,860	01.03.13 to 31.08.16	41	76,260
16	Aftab Ali	Ward Servant	1,440	01.03.13 to 31.08.16	41	59,040
17	Shafqat Ali Khan	Lab Assistant	1,620	01.03.13 to 31.08.16	41	66,420
18	Muhammad Yaqoob	Ward Servant	1,440	01.03.13 to 31.08.16	41	59,040
19	Hafeez ur Rehman	Lab Tech.	2,100	01.03.13 to 31.08.16	41	86,100
20	Sagheer Ahmad	OTA	1,680	01.03.13 to 31.08.16	41	68,880
21	Amir Ali Khan	Ward Boy	1,470	01.03.13 to 30.04.14	13	19,110
22	Jannat ul Firdos	LHV	2,100	01.03.13 to 31.08.16	41	86,100
23	Zaheer Abbas	Dispenser	1,860	01.03.13 to 31.08.16	41	76,260
24	Saif Ullah	OTA	1,680	01.03.13 to 31.05.15	26	43,680
25	Atiq Ahmed	OTA	1,680	01.03.13 to 31.08.16	41	68,880
Total						1,545,270