



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

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

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

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Mianwali for the Financial Year 2016-17. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**  
**Dated:**

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

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three 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 2,739 man days and the annual budget of Rs 14.220 million for the Financial Year 2017-18. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Sargodha carried out Audit of accounts of District Government Mianwali for the Financial Year 2016-17.

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

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

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

#### **a. Scope of Audit**

Out of total auditable expenditure of Rs 3,539.218 million of the District Government, Mianwali for the Financial Year 2016-17 covering one PAO and 217 formations, the Regional Directorate of Audit, audited an expenditure of Rs 1,061.765 million which, in terms of percentage, was 30% of auditable expenditure. The RDA planned and executed audit of 35 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Mianwali for the Financial Year 2015-16, were Rs 5.219 million, whereas, RDA audited receipts of Rs 1.879 million which was 36% of total receipts.

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

Recovery of Rs 20.698 million was pointed out, which was not in the notice of executive before audit. However, no recovery was affected till compilation of this report.

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

The audit year 2017-18 witnessed intensive application of desk audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

#### **d. Audit Impact**

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

### **e. Comments on Internal Control and Internal Audit Department**

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

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

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

- i. Misappropriation of Rs 0.770 million was noted in two cases<sup>1</sup>
- ii. Non production of record of Rs 217.007 million was noted in one case<sup>2</sup>.
- iii. Irregularity and non-compliance of rules amounting to Rs 139.731 million was noted in six cases<sup>3</sup>.
- iv. Weaknesses of internal controls have been noted in six cases involving an amount of Rs 71.721 million<sup>4</sup>.
- v. Recoveries of Rs 19.928 million were pointed out in twelve cases<sup>5</sup>

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<sup>1</sup> Para: 1.2.1.1- 1.2.1.2

<sup>2</sup> Para: 1.2.2.1

<sup>3</sup> Para: 1.2.3.1-1.2.3.6

<sup>4</sup> Para:1.2.4.1, 1.2.4.3-1.2.4.6, & 1.2.4.8

<sup>5</sup> Para:1.2.4.2, 1.2.4.7, 1.2.4.9-1.2.4.18

**g. Recommendations**

Head of the District Government needs:

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



## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Rs in million

| Sr. No. | Description                                 | No. | Budget    |
|---------|---|-----|-----------|
| 1       | Total Entities (PAOs) in Audit Jurisdiction | 01  | 7,206.222 |
| 2       | Total Formations in Audit Jurisdiction      | 217 | 7,206.222 |
| 3       | Total Entities (PAOs) Audited               | 01  | 7,206.222 |
| 4       | Total Formations Audited                    | 35  | 1176.983  |
| 5       | Audit & Inspection Reports                  | 35  | 1176.983  |
| 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                               | 19.928                                |
| 3            | Weak internal controls relating to financial management | 71.721                                |
| 4            | Violation of rules                                      | 139.731                               |
| 5            | Others  | 217.777                               |
| <b>TOTAL</b> |   | <b>449.157</b>                        |

**Table 3: Outcome Statistics**

Rs in million

| Sr. No | Description  | Expenditure on Acquiring of Physical Assets (Procurement) | Civil Works | Receipts | Others    | Total current year | Total last year |
|--------|--|---|-------------|----------|-----------|--------------------|-----------------|
| 1      | Outlays audited  |   | 238.498     | 5.219    | 3,300.720 | 3,544.437*         | 1,352.525       |
| 2      | Amount placed under audit observation / irregularities |   | 13.476      | -        | 435.681   | 449.157            | 651.071         |
| 3      | Recoveries pointed out at the instance of audit        |   | 2.687       | -        | 18.011    | 20.698             | 19.702          |

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

\*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 3,539.218 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.  | 139.731                                |
| 2            | Reported cases of fraud, embezzlement, theft, and misuse of public resources.  | 0.770                                  |
| 3            | Accounting Errors (accounting policy departure from NAM <sup>6</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements. | 0                                      |
| 4            | Quantification of weaknesses of internal control system.   | 71.721                                 |
| 5            | Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money.   | 19.928                                 |
| 6            | Non-production of record   | 217.007                                |
| 7            | Others, including cases of accidents, negligence etc.  | 0                                      |
| <b>TOTAL</b> |  | <b>449.157</b>                         |

**Table 5: Cost-Benefit**

Rs in million

| Sr. No | Description                                  | Amount    |
|--------|--|-----------|
| 1      | Outlays Audited (Item 1 of Table 3)          | 3,544.437 |
| 2      | Expenditure on Audit                         | 1.777     |
| 3      | Recoveries realized at the instance of Audit |           |
| 4      | Cost Benefit Ratio                           |           |

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

# CHAPTER-1

## 1.1 District Government, Mianwali

### 1.1.1 Introduction of Departments

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

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

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

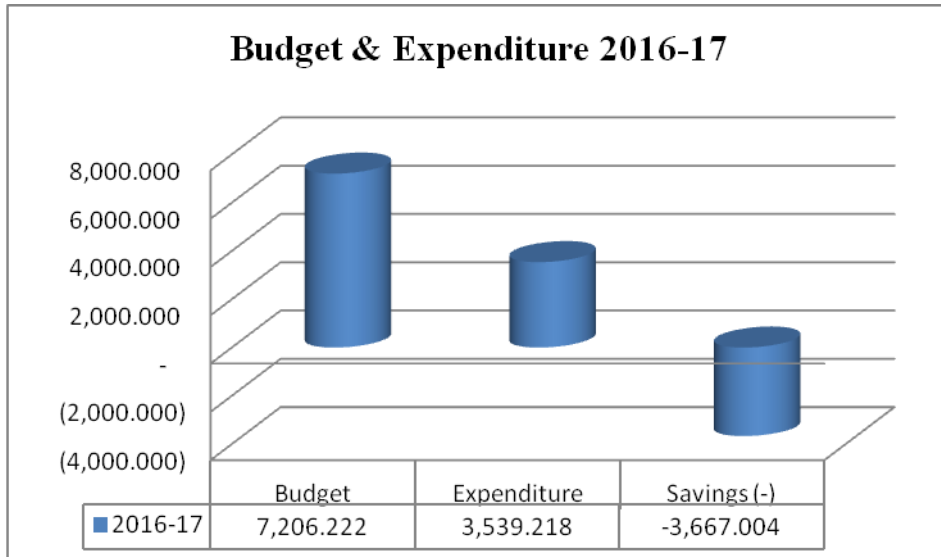
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

During Financial Year 2017-18 budgetary allocation (inclusive salary, non-salary and development) for District Government Mianwali was Rs 7,206.222 million whereas the expenditure incurred (inclusive salary, non-salary and development) during Financial Year was Rs 3,539.218 million, showing a saving of Rs 3,667.004 million for the period, which in terms of percentage was 51% of final budget as detailed below:

Rs in million

| <b>FY: 2016-17</b> | <b>Budget</b>    | <b>Expenditure</b> | <b>(-) Saving</b> | <b>%age of Saving</b> |
|--------------------|------------------|--------------------|-------------------|-----------------------|
| Salary             | 5,971.940        | 3,085.999          | 2,885.941         | 48                    |
| Non Salary         | 808.756          | 214.721            | 594.035           | 73                    |
| Development        | 425.526          | 238.498            | 187.028           | 44                    |
| <b>Total</b>       | <b>7,206.222</b> | <b>3,539.218</b>   | <b>3,667.004</b>  | <b>51</b>             |

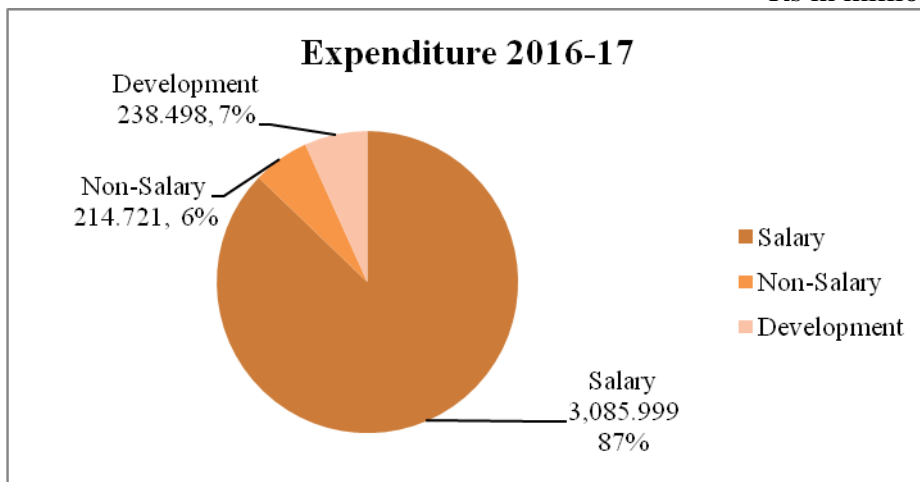
Rs in million



As per Appropriation Accounts 2016-17 of District Mianwali, the original and final budget was Rs 7,206.222 million. No supplementary grant was provided. Against the final budget, District Government, Mianwali incurred total expenditures of Rs 3,539.218 million during 2015-16.

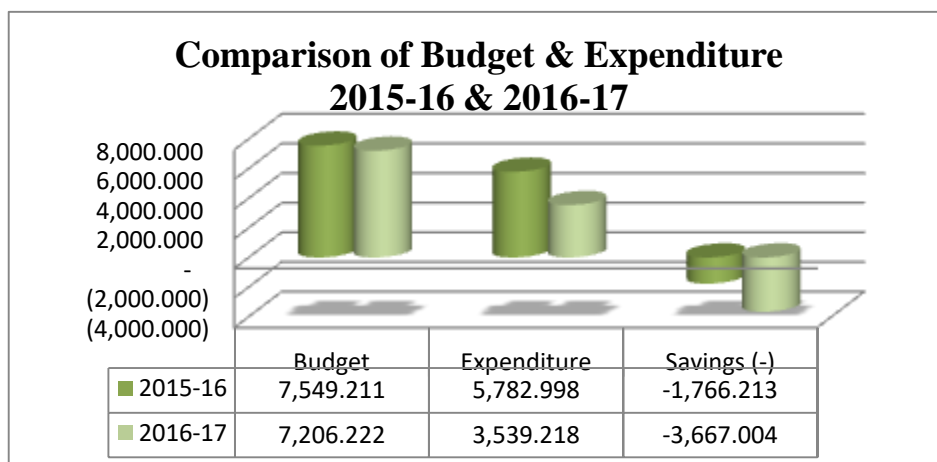
The Salary, Non-salary and Development Expenditure comprised - 87%, 6% and 7% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 5% decrease in Budget Allocation and 63% decrease in expenditure respectively as compared to previous Financial Year.

Rs in million



### 1.1.3 Brief Comments on the Status of MFDAC Audit Paras of Audit Report 2016-17

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

### 1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

#### Status of Previous Audit Reports

| Sr. No. | Audit Year                  | No. of Paras | Status of PAC Meetings |
|---------|-----------------------------|--------------|------------------------|
| 1       | 2002-03                     | 25           | Not convened           |
| 2       | 2003-04                     | 28           | Not convened           |
| 3       | 2004-05                     | 20           | Not convened           |
| 4       | 2005-08 F.Y (Special Audit) | 155          | Not convened           |
| 5       | 2009-10                     | 32           | Not convened           |
| 6       | 2010-11                     | 20           | Not convened           |
| 7       | 2011-12                     | 24           | Not convened           |
| 8       | 2012-13                     | 17           | Not convened           |

| <b>Sr. No.</b> | <b>Audit Year</b> | <b>No. of Paras</b> | <b>Status of PAC Meetings</b> |
|----------------|-------------------|---------------------|-------------------------------|
| 9              | 2013-14           | 16                  | Not convened                  |
| 10             | 2014-15           | 24                  | Not convened                  |
| 11             | 2015-16           | 21                  | Not convened                  |
| 12             | 2016-17           | 28                  | Not convened                  |

## **1.2 AUDIT PARAS**

## 1.2.2 Misappropriation / Fraud

### 1.2.1.1 Misappropriation – Rs 0.404 million

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

During audit of District Officer (Buildings) for the Financial Year 2016-17, scrutiny of record revealed that Rs 845,000 were paid for renovation of building's rest house. As per record the department purchased 5 VIP sleeping bed and installed aluminum window for 250 sft in the rest house. On physical verification of the site it was found that only 3 sleeping beds and three small windows measuring 70sft were available in the rest house. Hence, the department charged / misappropriated Rs 404,560 as detailed below.

| V. No &Date         | Item                | Qty Paid | Qty at site | Diff | Rate   | Overpaid (Rs)  | Remarks  |
|---------------------|---------------------|----------|-------------|------|--------|----------------|--|
| 282/Dao/<br>29-6-16 | Aluminum<br>Windows | 250 Sft  | 70 Sft      | 180  | 692    | 124,560        |  |
| -                   | VIP Sleeping<br>Bed | 1        | 1           |      |        | 0              | Only Three bed<br>rooms whereas<br>five beds were<br>purchased |
| 52 M/<br>21-6-17    | VIP Sleeping<br>Bed | 4        | 2           | 2    | 140000 | 280,000        |  |
| <b>Total</b>        |                     |          |             |      |        | <b>404,560</b> |  |

Audit is of the view that due to weak internal control, quantities were paid in excess over the actual purchased.

This resulted in misappropriation of Rs 404,560.

The matter was reported to PAO/DC in November, 2017 the formation neither submitted the reply nor was DAC meeting convened till finalization of this report.

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

[PDP No.10]

### 1.2.1.2 Misappropriation of advance drawl – Rs 0.366 million

According to Rule 2.33 of PFR Vol I, every government servant should realize fully and clearly that he will be held personally responsible



for any loss sustained by government through fraud or negligence on his part.

MS THQ Isa khel drew advance of Rs 500,000 during the Financial Year 2016-17, against the sanction granted by the government of the Punjab for repair of machinery and equipment. The advance drawl of Rs 500,000 was deposited into official account No.4008207190 NBP Isa Khel branch on dated 15.06.2016. MS drew an amount of Rs 366,456 in six transactions from the bank account whereas record of incurring the expenditure of Rs 366,456 from advance drawl was not available in the office even laps of more than one year. Further, amounts were not shown in the cash book.

| <b>Date</b>  | <b>Description</b> | <b>Amount (Rs)</b> |
|--------------|--------------------|--------------------|
| 23.06.16     | Cash               | 45,312             |
| 23.06.16     | Cash               | 249,600            |
| 06.06.16     | Cash               | 42,744             |
| 14.11.16     | Cash               | 4,000              |
| 17.11.16     | Cash               | 20,000             |
| 17.11.16     | Cash               | 4,800              |
| <b>Total</b> |                    | <b>366,456</b>     |

Audit is of the view that due to weak financial control, amounts were drawn from bank without any documentary evidence, recorded in cash book. Hence, misappropriation cannot be ruled out.

This resulted in misappropriation of funds of Rs 366,456.

The matter was reported to PAO/DC in November, 2017 the formation neither submitted the reply nor was DAC meeting convened till finalization of this report.

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

[PDP No.51]

## **1.2.2 Non Production of Record**

### **1.2.2.1 Non production of record – Rs 217.007 million**

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

Drawing and Disbursing Officers of various formations did not produce record of Rs 217.007 million to audit. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified. Annexure-B

Audit is of the view that the relevant record of expenditure was either not maintained or concealed willfully which may lead to misappropriation and misuse of public resources.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the reply nor were DAC meetings convened till finalization of this report.

Audit recommends fixing responsibility for non-production of record besides production of record to audit for the fulfillment of statutory provisions.

## **1.2.3 Irregularities / Non compliance**

### **1.2.3.1 Blockage of public funds due to irrational release – Rs 105.904 million**

According to rule 2.10 (b) (5) of PFR Vol-I no money is withdrawn from government treasury unless it is required for immediate disbursement.

The District Officer (Health) transferred Rs 112.283 million, during the Financial Year 2016-17 to the management of the PRSP and the management of the PRSP retained these funds of Rs 105.904 million, as un-spent balance on 1<sup>st</sup> July 2016, in the PRSP management account maintained in private bank. Audit noticed that the District Officer transferred the amount to the PRSP management more than their actual demand and PRSP management blocked these funds unnecessarily.

Audit is of the view that due to weak internal financial controls the funds were transferred more than the demand of the PRSP, irrationally.

This resulted in blockage of funds Rs 105.904 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this report.

Audit recommends fixing the responsibility for blockage of funds due to irrational transfer of funds, against the person(s) at fault.

[PDP No. 20]

### **1.2.3.2 Irregular payment without DTL reports – Rs 14.993 million**

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29<sup>th</sup> September, 2001, no drug / medicine shall be accepted & used without the report of drug testing lab (DTL). Moreover, payment on account of drugs / medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

The Drawing and Disbursing Officers of some formations of Mianwali purchases drugs/medicine from the different pharmaceuticals companies during the Financial Year 2016-17. The formations made payment of Rs 12.560 million without (DTL) drug test report. Detail is as under:

| (Rs in million)                     |     |               |
|-------------------------------------|-----|---------------|
| Name of formation                   | PDP | Amount        |
| MS THQ Hospital Piplan (Annexure-C) | 10  | 1.059         |
| EDO (Health) Mianwali (Annexure-C)  | 64  | 13.934        |
| <b>Total</b>                        |     | <b>14.993</b> |

Audit is of the view that payment on account of purchase of medicine was made without positive DTL reports willfully, to extend undue favor to suppliers.

This resulted in irregular payment of Rs 14.993 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this report.

Audit recommends action against the persons at fault besides condemnation of irregularity from competent forum.

### **1.2.3.3 Irregular purchase without annual planning – Rs 11.712 million**

According to section 8 of Punjab Procurement Rules 2014, a procuring agency shall, within one month from the commencement of a Financial Year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

DCO Mianwali made payment of Rs 11.712 million under the head purchase of stationary and unforeseen during Financial Year 2016-17. The formation neither advertised the procurement on web site as well as in any daily newspaper nor devised annual planning for all proposed procurements in violation of rule ibid. Hence, the formation deprived of the district government to purchase the items on competitive and economical rates.

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

This resulted in irregular purchases of Rs 11.712 million.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this report.

Audit recommends action against the person at fault and condemnation of irregularity from competent forum.

[PDP No.3, 5]

#### **1.2.3.4 Irregular purchase without advertisement–Rs 6.196 million**

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

Drawing and Disbursing Officers of following formations incurred an expenditure of Rs 5.622 million for the purchase of various items during 2016-17. The formations neither advertised the procurement on web site nor in any daily newspaper. Hence, the formation deprived of the district government to purchase the items on competitive and economical rates.

(Rs in million)

| <b>Sr. No.</b> | <b>Name of Formation</b> | <b>PDP No.</b> | <b>Description</b> | <b>Amount</b> |
|----------------|--------------------------|----------------|--------------------|---------------|
| 1              | Dy. DEO (W-EE) Piplan    | 32             | Tab for schools    | 2.000         |
| 2              | Dy. DEO (F-EE) Isakhel   | 38             | Tab for schools    | 2.700         |
| 3              | SMO RHC Tabbi Sar        | 2              | White wash         | 0.341         |
| 4              | SMO RHC Tabbi Sar        | 3              | Stationary         | 0.197         |
| 5              | SMO RHC Tabbi Sar        | 4              | Printing           | 0.149         |
| 6              | MS THQ Hospital Piplan   | 9              | Different items    | 0.574         |
| 7              | MS DHQ Hospital          | 6              | Oxygen cylinder    | 0.235         |
| <b>Total</b>   |                          |                |                    | <b>6.196</b>  |

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

This resulted in irregular purchase of Rs 6.196 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this report.

Audit recommends action against the defaulters and condemnation of irregularity from competent forum.

#### **1.2.3.5 Irregular drawl from DDO bank account – Rs 0.794 million**

According to Para No.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 drawing and disbursing officers.

MS THQ Hospital Isa Khel drew an amount of Rs 793,646 during Financial Year 2016-17 for making the payments to suppliers in cash instead of vendor's cheques during Financial Year 2016-17, in violation of rule ibid as detailed below.

| Date         | Transaction ID | Amount (Rs)    |
|--------------|----------------|----------------|
| 10.08.16     | 13825659       | 105,054        |
| 27.08.16     | 95829740       | 258,058        |
| 02.09.16     | 95829741       | 213,214        |
| 19.09.16     | 95829743       | 217,320        |
| <b>Total</b> |                | <b>793,646</b> |

Audit is of the view that due to weak internal controls claims were drawn in cash in violation of criteria ibid.

This resulted in an irregular drawl of Rs 793,646.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this report.

Audit recommends action against the defaulters and condemnation of irregularity from competent forum.

#### **1.2.3.6 Non forfeiture of performance guarantee - Rs 0.132 million**

According to condition # 10 (iii) penalty/L.D charges, if the supplier fails to supply the whole consignment and not able to deliver to consignee's end, the entire amount of performance guaranty / security shall be forfeited to the government account and the firm shall be blacklisted, minimum for two years, for future participation.

MS THQ Hospital Piplan issued the supply orders for the purchase of medicine of Rs 1.32 million to the pharmaceutical company but the firms did not supply the medicine. The formation neither forfeited the security not black listed the supplier's firm. Annexure-D

Audit is of the view that due to weak internal controls, neither 10% performance guarantee was forfeited nor the case forwarded to PPRA authority for blacklisting the firms.

This resulted in non forfeiture of performance guarantee of Rs 0.132 million.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this Report.

Audit recommends forfeiture of performance guarantee besides fixing of responsibility of against the person(s) at fault.

[PDP No.11]

## 1.2.4 Internal Control Weaknesses

### 1.2.4.1 Irregular auction of fruits - Rs 42.238 million

According to the Rule (5)(i)(v) of Auction Collection Rights 2003, a public notice for conduct of an auction, in not less than two national daily newspapers, shall be published by the local government through the office of the Director General, Public Relations, Punjab, at least seven days before the date of auction. Further public notice shall contain the minimum reserve price for auction and period of contract with rates and details.

The Drawing and Disbursing Officer of some formations of District Government Mianwali, during Financial Years 2013-17, auctioned the fruits garden and dry trees for Rs 42.238 million. The following irregularities were found:

1. The advertisement was neither made in two news paper nor on PPRA web site.
2. Auctioned was made without calculating the reserve price.
3. Earnest money was received in cash instead of in shape of CDR.
4. Contractors were not registered with District Government.

(Rs in million)

| Name of formations         | PDP No. | Amount        |
|----------------------------|---------|---------------|
| Dy. DO Seed Farms Mianwali | 3       | 27.000        |
| Dy. DO Seed Farms Piplan   | 3       | 15.000        |
| DO Live stocks             | 1       | 0.238         |
| <b>Total</b>               |         | <b>42.238</b> |

Audit held that due to negligence of the management, irregular auction of the fruits was made.

This resulted in irregular auction of the fruits of Rs 42.238 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this report.

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



### 1.2.4.2 Overpayment due to irregular drawl of allowances – Rs 7.953 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 not admissible during earned leave.

The Drawing and Disbursing Officers of some formations of District Government Mianwali made payment of Rs 7.953 million during Financial Year 2016-17 on accounts of house rent, conveyance and HSRA to the staff residing in government residence / designated residences were available and conveyance allowance during leave.

(Rs in million)

| Formation               | Description  | PDP | Amount       |
|-------------------------|--|-----|--------------|
| DO (Health)             | HRA,CA having designated residences at BHUs            | 21  | 5.111        |
| DO (Health)             | CA, having facility of vehicle & POL                   | 25  | 1.700        |
| DO (Health)             | Having government residence and POL facility from PRSP | 27  | 0.259        |
| MS THQ Piplan           | HSRA not allowed at THQ level                          | 08  | 0.010        |
| SMO RHC Daud Khel       | CA during leave  | 37  | 0.020        |
| SMO RHC Kammar Mashani  | HR and CA having government accommodation              | 15  | 0.045        |
| SMO RHC Chakrala        | Having designated residence                            | 33  | 0.508        |
| DO (Live stocks)        | CA, having facility of vehicle & POL                   | 03  | 0.180        |
| Dy. DEO (M-EE) Mianwali | CA, having facility of vehicle & POL                   | 19  | 0.120        |
| <b>Total</b>            |  |     | <b>7.953</b> |

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

This resulted in an overpayment of Rs 7.953 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meeting convened till finalization of this report.

Audit recommends recovery of the stated amount besides fixing the responsibility against the persons at fault.

#### **1.2.4.3 Loss to government due to non utilization of bitumen – Rs 7.875 million**

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

Scrutiny of record of the office of District Officer (Roads) revealed that 933 drums of bitumen valuing Rs 7.875 million were lying / dumped in the open compound of premises of the District Officer (Roads) since devolution i.e. 2001. The department neither utilized/shifted the bitumen to any other development scheme nor was auctioned.

Audit held that bitumen was lost due to negligence of the department.

This resulted in loss to government due to non utilization bitumen of Rs 7.875 million.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this Report.

Audit recommends making the loss good from the person(s) at fault.

[PDP No. 4]

#### **1.2.4.4 Un-economical purchase of fertilizers – Rs 7.864 million**

As per Rules 59 (c) of PPRA rules, a procuring agency may utilize the alternative methods of procurement of goods, services and works. A procuring agency shall only engage in direct contracting if any of the following conditions exist:

- a- only one manufacturer or supplier exists for the required procurement but in such a case, the procuring agency shall specify the appropriate forum which may authorize procurement of proprietary object after due diligence; and

- b- when the price of goods, services or works is fixed by the government or any other authority, agency or body under the law.

The Drawing and Disbursing Officer of some formations of District Government Mianwali, during Financial Years 2013-17, paid Rs 7.864 million for purchase of fertilizers from the local market without quotations whereas it could be purchased directly from the manufacturer/producer (FFC) at the rates prescribed by the government.

| (Rs in million)            |     |              |
|----------------------------|-----|--------------|
| Name of formations         | PDP | Amount       |
| Dy. DO Seed Farms Mianwali | 2   | 5.877        |
| Dy. DO Seed Farms Piplan   | 2   | 1.987        |
| <b>Total</b>               |     | <b>7.864</b> |

Audit held that due to negligence of the management, fertilizer was purchased at un-economical rates.

This resulted in un-economical purchase of fertilizers of Rs 7.864 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this report.

Audit recommends recovery of amount excess paid due to uneconomical rates from the person at fault besides condemnation of irregularity from the competent authority.

#### **1.2.4.5 Un-authorized transfer of profit –Rs 5.919 million**

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

The management of PRSP transferred bank profit of Rs 5.919 million to the project support unit Lahore. The bank profit was earned from the funds, transferred to the PRSP to meet the actual cost/expenses, by the District Government Mianwali. Audit observed that the PRSP management had no right on the amount of interest earned on the district government funds. Hence, transfer to the interest to the PRSP account at Lahore stood unauthorized / irregular.

Audit is of the view that due to weak internal controls, the PRSP management transferred profit/interest to Project Support Unit Lahore, unauthorizedly.

This resulted in un-authorized transfer of profit Rs 5.919 million.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this Report.

Audit recommends recovery of stated amount from PRSP and credit to district government.

[PDP No.26]

#### **1.2.4.6 Excess transfer of budget to PRSP – Rs 5.315 million**

According to rule 2.10(a)(1) of the 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”.

Scrutiny of income and budget record of PRSP Mianwali revealed that the formation deposited income of 10 Zila Council Dispensaries (ZCD) in government treasury whereas the budget of 12 zila council dispensaries was transferred to the account of the management of the PRSP. Audit is of the view that the formation had either demanded budget more than the dispensaries actual working in the district or receipt of 2 dispensaries were concealed.

| <b>Financial Year</b> | <b>Total Budget of 12 ZCDs</b> | <b>Budget Admissible for 10 ZCDs</b> | <b>Excess Budget Transferred</b> |
|-----------------------|--------------------------------|--------------------------------------|----------------------------------|
| 2016-17               | 31,887,502                     | 26,572,917                           | 5,314,584                        |

Audit is of the view that due to weak budgetary controls, either budget of closed health center and vacant posts were released to the management of the PRSP or the receipts of 2 dispensaries were misappropriated.

This resulted in excess transfer of budget of Rs 5.314 million.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this Report.

Audit recommends probe into the matter, fixing of responsibility against the person (s) at fault besides recovery/adjustment of the amount from PRSP.

[PDP No. 23]

#### **1.2.4.7 Non deduction of income tax and sales tax – Rs 2.394million**

According to Section 153 (1)(c) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person for supply of goods, shall deduct tax @ 6% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer. Further, according to FBR Hand-Book Clause 3, all withholding agent shall make purchases of taxable goods from a person registered under the Sales Tax Act, 1990, provided that under unavoidable circumstances and for reasons to be recorded in writing, purchases are made from unregistered persons, the withholding agent shall deducted sales tax at prescribe rates of the value of taxable supplies made to him from payment due to the suppliers.

The Drawing Disbursing Officer of some formations of District Government Mianwali made payment to the contractors for rendering the services and purchase of various items. Neither sales tax nor income of Rs 2,394,354 was deducted at source.

| <b>Name of formation</b> | <b>Sales tax</b> | <b>Income tax</b> | <b>PDP</b> | <b>Total</b>     |
|--------------------------|------------------|-------------------|------------|------------------|
| Dy. DEO (M-EE) Isakhel   | 0                | 1,734,824         | 24         | 1,734,824        |
| Dy. DEO (F-EE) Isakhel   | 66,699           | 66,277            | 39         | 132,976          |
| Dy. DEO (F-EE) Piplan    | 85,985           | 90,844            | 33         | 176,829          |
| Dy. DEO (F-EE) Mianwali  | 75,592           | 26,305            | 26         | 101,897          |
| RHC Kundian              |                  | 10,026            | 07         | 10,026           |
| SMO RHC Wan Bachran      | 59,064           | 22,466            | 17,18,14   | 81,530           |
| SMO RHC Hafizwala        | 17600            | 10,692            | 30,32      | 28,292           |
| SMO RHC Chakrala         |                  | 17,957            | 35         | 17,957           |
| THQ Isa khel             |                  | 18,982            | 55         | 18,982           |
| THQ Kala Bagh            |                  | 25,208            | 60         | 25,208           |
| EDO (Health)             |                  | 55,014            | 65         | 55,014           |
| EDO (Education)          |                  | 10,819            | 12         | 10,819           |
| <b>Total</b>             |                  |                   |            | <b>2,394,354</b> |

Audit is of the view that due to weak internal control, income tax and sales tax was not deducted at source.

This resulted in non deduction of income and sales tax of Rs 2.394 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

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

**1.2.4.8 Loss to government due to missing of fallen/dry trees – Rs 2.51 million**

According to Section 126 PLGO 2001, the responsibility for the loss of the property of the local government shall be fixed by the concerned Local Government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned council in the meeting next following. Further, 15.10(4) of PFR Vol I, articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

Scrutiny of record of the office of the District Officer (Buildings), revealed that 295 fallen/dry trees were available, in the premises of the buildings and roads compound, during the Financial Year 2011-12. As per record for the Financial Year 2016-17, these trees were 44 only. The department neither produced record of any auction or report of missing of trees to Audit. Audit observed that the trees/government assets were either misappropriated intentionally or were lost due to negligence of the management.

Audit held that theft was occurred due to weak assets managements and security measures.

This resulted into loss to the government of Rs 2.51 million.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this Report.

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

[PDP No.5]

#### **1.2.4.9 Irregular expenditure of pay and allowances – Rs 1.629 million**

According to government of the Punjab Finance Department letter No. FD. SR 4-8-1/76 (Prov.) dated 16-03-1988, the shifting of head quarter of a government servant for the period of more than three months shall be with the concurrence of Finance Department.

The DDO of the some formations of District Government Mianwali paid Rs 1.629 million on account of pay & allowance to the staff posted in other department beyond the period of three months without the prior approval of the Finance Department.

| Parent office     | Name and BPS-11 | Period                | Rate of pay (Rs) | Amount (Rs)      |
|-------------------|-----------------|-----------------------|------------------|------------------|
| DDOA(Ext) Isakhel | Naveed Raza     | 9-05-2012 to 31-10-16 | 19877            | 814,957          |
| DDOA(Ext) Piplan  | Qamar Abbas     | 9-05-2012 to 31-10-16 | 19877            | 814,957          |
|                   |                 |                       | <b>Total</b>     | <b>1,629,914</b> |

Audit is of the view that due to weak internal control, irregular payment of pay & allowance was made to the officials during the general duty.

This resulted irregular payment of Rs 1.629 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

Audit recommends condemnation of irregularity from the competent authority besides fixing of responsibility of against the person(s) at fault.

[PDP No. 4 &1]

#### **1.2.4.10 Non-credit of lapsed securities to government revenue-Rs 1.553 million**

According to instruction laid down in article 399 CPWA code and 12.7 of PFR Vol-I, all lapsed, confiscated and unclaimed deposits lying for more than 03 complete years may be credit to government revenue / local fund.

Drawing and Disbursing Officers of following formations did not credit the security deposit of contractors, lying in the accounts for more than three years, into government treasury in violation of rule ibid.

(Rs in million)

| Sr. No       | Name of formations        | PDP | Amount       |
|--------------|---------------------------|-----|--------------|
| 1            | DO (Buildings) Annexure-E | 1   | 0.528        |
| 2            | DO (Roads)Annexure-F      | 6   | 1.025        |
| <b>Total</b> |                           |     | <b>1.553</b> |

Audit is of the view that due to weak internal controls the amount of lapsed security was not credited into government treasury.

This resulted in non credit of security deposit Rs 1.553 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

Audit recommends credit of security deposit in the relevant head, besides fixing of responsibility of against the person(s) at fault.

#### **1.2.4.11 Non-recovery of conveyance allowance – Rs 1.242 million**

According to Rule 1.15 of Punjab Travelling Allowance Rules 1976, conveyance allowance is not admissible during earned leave.

The Drawing and Disbursing Officer of the following formations paid the conveyance allowance to officer/ official during the LFP and LHP during the Financial Year 2016-17.

| Name of Formation       | PDP No. | Amount (Rs)      |
|-------------------------|---------|------------------|
| Dy. DEO (M-EE) Mianwali | 22      | 27,818           |
| Dy. DEO(W-EE) Piplan    | 28      | 447,142          |
| Dy. DEO(W-EE) Isakhel   | 35      | 606,502          |
| Dy. DEO (W-EE) Mianwali | 25      | 29,495           |
| Dy. DEO(M-EE) Piplan    | 17      | 131,810          |
| <b>Total</b>            |         | <b>1,242,767</b> |

Audit is of the view that due to weak internal control, overpayment of conveyance allowance was made during leave.

This resulted in non recovery of conveyance allowance of Rs1.242 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

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



#### **1.2.4.12 Non Recovery of penal rent from illegal occupants of government residence - Rs 1.178 million**

According to government of the Punjab S&GAD letter No. E.O(S&GAD) policy 1942, dated 16.01.2002, 60% penal rent is to be recovered from the official occupying the government residence for which he is not entitled.

The following officers' illegally occupied the government residences at general nursing school and THQ hospital Piplan without their entitlement. The formations neither got the residences vacated from the unauthorized occupants nor recovery of penal rent were realized.

| Sr. #        | Name & Designation    | Present place of posting | Period        | Basic pay | Per month recovery 60% | Month | Total amount (Rs) |
|--------------|-----------------------|--------------------------|---------------|-----------|------------------------|-------|-------------------|
| 1            | Dr. Zia u Rehman      | DHQ                      | 07/16 to 6/17 | 49680     | 29,808                 | 12    | 357,996           |
| 2            | Mr. Hamid Raza PDP 12 | TMO Piplan               | 07/15 to 6/17 | 57,000    | 34,200                 | 24    | 820,800           |
| <b>Total</b> |                       |                          |               |           |                        |       | <b>1,178,796</b>  |

Audit is of the view that the department neither got vacated the houses from the illegal occupants nor recovered penal rent from them.

This resulted in non recovery of penal rent of Rs 1.178 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

Audit recommends vocation of residences from the illegal occupants besides recovery of penal rent.

[PDP No. 50 & 12 ]

#### **1.2.4.13 Non recovery of government dues – Rs 1.134 million**

As per para 76 (1) of government of the Punjab, local government and rural development department (Budget) Rules, 2003, the primary obligation of the collecting officers shall ensure that all revenue due is claimed, realized and credited immediately into local government fund under proper receipt head.

Scrutiny of record of the drawing and disbursing officers of some formations for the Financial Year 2016-17 revealed that government dues, penalties, lease rent, auction money, advance increments and recovery of stolen trees were lying pended since long. The formations neither

recovered the government dues nor credited to the government account. Detail is as under:

| <b>Formation</b>           | <b>Nature of dues/recovery</b>                         | <b>PDP</b>   | <b>Amount (Rs)</b> |
|----------------------------|--|--------------|--------------------|
| D O (Roads)                | Penalty imposed by the department against sub-engineer | 1            | 432,840            |
| D O (Roads)                | Lease rent from petrol pumps                           | 5            | 240,000            |
| Dy. DO Seed farms Mianwali | Auctioned money  | 4            | 440,000            |
| D O Buildings              | Recovery of stolen trees                               | 6            | 22,000             |
|                            |  | <b>Total</b> | <b>1,134,840</b>   |

Audit held that due to weak financial control the government dues / penalties were not recovered from the defaulters.

This resulted in non recovery of government dues of Rs 1.134 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

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

#### **1.2.4.14 Non recovery of school inspection fee - Rs 852,000**

According to government of the Punjab, educational department's Notification No SO(A-1)7-21 / 81 dt 24.08.1998, the annual inspection fee @ Rs1,000 shall be charged from all the registered private schools.

EDO (Education) Mianwali did not recover the annual inspection fee @ Rs 1,000 from 426 private school registered in the district during the Financial Years 2015-17.

Audit is of the view that due to weak internal controls, annual inspection fee was not recovered from private schools.

This resulted in non recovery of inspection fee of Rs 852,000.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this Report.

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

[PDP No. 07]

#### **1.2.4.15 Less recovery of withholding tax – Rs 611,415**

According to section 236-A of income tax ordinance 2001, 10% withholding tax will be charged on making sale by public auction / tender of any property or goods, including award of any lease to any person.

Drawing and Disbursing Officers of some formations auctioned the fruits garden and old building material and deducted income tax @5% against the permissible rate of 10% of the auction amount. Hence the department recovered income tax less than the prescribed rates. Detail is as under

| <b>Name of Formations</b>   | <b>Financial Year</b> | <b>PDP</b> | <b>Detail</b>         | <b>Amount of auction (Rs)</b> | <b>Less deduction (Rs)</b> |
|-----------------------------|-----------------------|------------|-----------------------|-------------------------------|----------------------------|
| D O Buildings               | 2016-17               | 7          | Old building material | 1527478                       | 114,560                    |
| Dy. D O Seed farms Mianwali | 2013-14               | 1          | Fruit Garden          | 6,571,771                     | 328,589                    |
| Dy. D O Seed farms Piplan   | 2013-14               | 1          | Fruit Garden          | 3365321                       | 168,266                    |
| <b>Total</b>                |                       |            |                       |                               | <b>611,415</b>             |

Audit held that due to negligence of the management, withholding tax was less recovered.

This resulted in less recovery of withholding tax of Rs 611,415.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

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

#### **1.2.4.16 Non recovery of social security benefits from the regularized staff - Rs 511,236**

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

Drawing and Disbursing Officer of some formations did not recover Rs 511,236 on account of social security benefit @ 30% of basic pay of staff of different scales/category after regularization of their services in violation of rules ibid.

| <b>Name of formation</b> | <b>PDP No</b> | <b>Amount (Rs)</b> |
|--------------------------|---------------|--------------------|
| Dy. DEO (MEE) Mianwali   | 21            | 284,020            |
| Dy. DEO (WEE) Mianwali   | 24            | 227216             |
| <b>Total</b>             |               | 511,236            |

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

This resulted in non recovery of Rs 1.654 million.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

Audit recommends recovery of stated amount from concerned.

#### **1.2.4.17 Non recovery on account of advance increments – Rs 0.499 million**

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

Deputy District Education Officer (M-EE) Isakhel continued to make payment of advance increments upto 2016-17 to the teachers.

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

This resulted in non recovery of advance increments of Rs 499,355.

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

Audit recommends recovery of overpayment of advance increments.

#### **1.2.4.18 Overpayment of GST and income tax – Rs 371,661**

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person shall deduct GST and Income Tax at the prescribed rates.

Scrutiny of record of the office of Drawing and Disbursing Officers of some formations of district government Mianwali, revealed that the formations received supplies, services from different vendors during the previous years but did not deduct GST and income tax from their payment claims. Further, the formations, during the Financial Year 2016-17, deposited/paid Rs 371,661 into the treasury as GST and income tax from the government account on behalf of the vendors. Audit noticed that instead of recovery of income tax and GST from the vendors, the department paid the same from the government account and hence committed serious irregularity. Detail is as below.

| <b>Name of Formation</b>                            | <b>PDP No.</b> | <b>Amount (Rs)</b> |
|---|----------------|--------------------|
| Schools under the control of Dy. DEO (W-EE) Piplan  | 30             | 220,233            |
| Schools under the control of Dy. DEO (W-EE) Isakhel | 41             | 151,428            |
| <b>Total</b>  |                | <b>371,661</b>     |

Audit is of the view that due to weak internal control, sales tax and income tax was paid incorrectly,

The matter was reported to PAO/DC in November, 2017. The formations neither submitted the replies nor were DAC meetings convened till finalization of this Report.

Audit recommends recovery of overpayment of sales tax and income tax from the vendors besides fixing of responsibility of against the person(s) at fault.

## **1.2.5 Performance**

### **1.2.5.1 Non-utilization of IT labs due to not appointing IT teachers in 43 IT labs**

According to rule 2.33 of PFR Vol-I, every government servant should fully realize that he will be held personally responsible for any loss sustained by government through fraud or negligence.

EDO (Education) established 120 IT labs in high schools of Mianwali, only 77 IT teachers were appointed whereas 43 posts of IT teachers were vacant upto the date of audit. Either these labs remained non-functional or handed over to non-specialized teachers. In absence of specialized IT teachers, labs in these schools could not be utilized efficiently and effectively. Further, the warranty period of the IT equipment was expired without utilization.

Audit held that due to weak internal controls/mismanagement value of money expended on establishment of IT labs could not be achieved.

Non utilization of IT labs resulted in Socio economic loss.

The matter was reported to PAO/DC in November, 2017. The formation neither submitted the reply nor was DAC meeting convened till finalization of this Report.

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

## **ANNEXURES**

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

| Sr. # | PDP No. | Name of Formation      | Description of Para   | Nature of Para        | Amount (Rs) |
|-------|---------|------------------------|---|-----------------------|-------------|
| 1     | 1       | SMO RHC Tabi Sar       | Irregular expenditure without technical sanction                                | Irregularity          | 341,640     |
| 2     | 5       | MS DHQ                 | Misappropriation on account of Machinery & Equipment repair                     | Weak internal control | 192,920     |
| 3     | 15      | RHC Wan Bhachran       | Un-Authorized payment on account of Transportation Charges                      | Irregularity          | 48,100      |
| 4     | 16      |                        | Over Payment of GST on account of Printing Material                             | Recovery              | 37,473      |
| 5     | 24      | D O (Health)           | Doubtful Expenditure in Excess of Budget Demands                                | Weak internal control | 17,103,525  |
| 6     | 28      | RHC Hafizwala          | Non-verification of receipt from treasury                                       | Weak internal control | 160,744     |
| 7     | 29      |                        | Non-deposit of receipt in treasury  | Recovery              | 19,530      |
| 8     | 31      |                        | Purchase of X-Ray Films at Exorbitant Rates                                     | Irregularity          | 57,072      |
| 7     | 34      | RHC Chakrala           | Non-verification of receipt from treasury                                       | Weak internal control | 150,750     |
| 8     | 36      |                        | Purchase of X-ray films at higher rates   | Weak internal control | 11,171      |
| 9     | 38      | RHC Daud Khel          | Non deduction of House Rent Allow against designated residences                 | Recovery              | -           |
| 10    | 39      |                        | Excessive expenditure Without deducting discount on local purchase of medicines | Weak internal control | 35,136      |
| 11    | 41      | RHC Kammar Mushani     | Non deduction of House Rent Allow against designated residences                 | Recovery              | -           |
| 12    | 42      | RHC Targ               | Recovery of House Rent Allow  | Recovery              | -           |
| 13    | 43      |                        | Excessive expenditure Without deducting discount on local purchase of medicines | Weak internal control | 14,304      |
| 14    | 45      | General Nursing School | Overpayment on account of Gas charges & Electricity bills                       | Recovery              | 45,441      |
| 15    | 46      |                        | Doubtful expenditure on repair of vehicle                                       | Weak internal control | 329,500     |
| 16    | 47      |                        | Overpayment due to non deduction of stipend of absentee students                | Recovery              | 13,401      |
| 17    | 48      |                        | Irregular Payment on A/c of Travelling allowance                                | Irregularity          | 24,000      |
| 18    | 56      | THQ Isa                | Un-authorized retention of  | Irregularity          | 296,412     |



| Sr. # | PDP No. | Name of Formation      | Description of Para  | Nature of Para        | Amount (Rs)   |
|-------|---------|------------------------|--|-----------------------|---------------|
|       |         | khel                   | Govt. funds  |                       |               |
| 19    | 52      |                        | Unauthorized expenditure   | Weak internal control | 1,600,000     |
| 20    | 54      |                        | Unauthorized collection of ultra sound and ECG fee   | irregularity          | 204,66        |
| 21    | 58      | THQ Kala Bagh          | Unauthorized expenditure   | Weak internal control | 1,892,000     |
| 22    | 59      |                        | Unauthorized collection of ultra sound and ECG fee   | irregularity          | 321,451       |
| 23    | 62      |                        | Irregular expenditure due to shifting of Head quarter  | Irregularity          | 0             |
| 24    | 63      | EDO Health             | Non-Surrender of Saving  | Weak internal control | 4,204,829     |
| 25    | 66      |                        | Un-Authorized payment to Employee after attaining the age of Superannuation                  | Irregularity          | -             |
| 26    | 2       |                        | Non deduction of GST   | Recovery              | 4,212,373     |
| 27    | 4       | Dy.DEO M-EE Isakhel    | Non surrendering of anticipated savings  | Weak internal control | 1,164,094,030 |
| 28    | 5       |                        | Non Condemnation of Official Vehicle No.MIA-2132   | Weak internal control | 200,000       |
| 29    | 6       |                        | Charge allowance   | Weak internal control | 175,000       |
| 30    | 8       |                        | Non-auction/Non-disposal of 5th Class Examination Stationary/Raddi Worth thousands of rupees | Weak internal control | -             |
| 31    | 11      | EDO Education          | Non-recovery of PST  | Weak internal control | 115,404       |
| 32    | 13      |                        | Non-verification of Receipt  | Weak internal control | 234,500       |
| 33    | 14      |                        | Un-authorized Approval of Private Schools without Fitness Certificate of DO Buildings        | Weak internal control | -             |
| 34    | 19      | Dy.DEO M-EE Mianwali   | Irregular payment on account of Inspection Allowance   | Irregularity          | 540,000       |
| 35    | 23      | Dy.DEO W-EE Mianwali   | Irregular payment on account of Inspection Allowance   | Irregularity          | 420,000       |
| 36    | 34      |                        | Overpayment of Pay and allowance   | Recovery              | 7000,000      |
| 37    | 29      | Dy.DEO (W-EE) Piplan   | Overpayment of conveyance allowance  | recovery              | 632,668       |
| 38    | 32      |                        | Un-authorized expenditure  | Weak internal control | 20,000,000    |
| 39    | 40      |                        | Irregular payment of GST   | Irregularity          | 103,905       |
| 40    | 36      | Dy.DEO (W-EE) Isa khel | Overpayment of conveyance allowance  | Recovery              | 649,160       |
| 41    | 37      |                        | Un-authorized expenditure  | Weak internal         | 37,000,000    |

| Sr. # | PDP No. | Name of Formation      | Description of Para   | Nature of Para        | Amount (Rs) |
|-------|---------|------------------------|---|-----------------------|-------------|
|       |         |                        |   | control               |             |
| 42    | 2       | D O (Buildings)        | Theft of Govt Vehicle No. LOZ 8548                                  | Weak internal control | -           |
| 43    | 3       |                        | Non Collection of Professional Tax from Contractor                  | Recovery              | 310,000     |
| 44    | 8       |                        | Less Deduction of GST   | Recovery              | 59787       |
| 45    | 4       |                        | Un-authorized payment without unapproved M&R plan                   |                       | 17,000,000  |
| 46    | 9       |                        | Non realization of Enlistment / Renewal Fee                         | Recovery              | 765,000     |
| 47    | 2       | D O (Roads)            | Non collection of Professional Tax from Contractor                  | Recovery              | 99,000      |
| 48    | 1       | DCO                    | Non recovery of embezzled amount                                    | recovery              | 4,361,270   |
| 49    | 2       |                        | Extraordinary Expenditure under Contingencies Head                  | Weak internal control | 16,849,871  |
| 50    | 4       |                        | Less deduction of Income Tax  | Recovery              | 22,021      |
| 51    | 6       |                        | Misuse of government property                                       | Weak internal control | 5,000,000   |
| 52    | 7       |                        | Irregular drawls of amounts by exercising controlling power         | Weak internal control | 16,849,871  |
| 53    | 4       | DO (Live stocks)       | Doubtful payment of Pay and allowances                              | Weak internal control | 6,252,819   |
| 54    | 5       |                        | Non deposit of Semen receipts                                       | Weak internal control | 83,000      |
| 55    | 6       |                        | Recovery of Irregular Drawl of House Rent Allowance                 | Recovery              | 150,912     |
| 56    | 1       | DO Excise and taxation | Non achievement of target of receipts                               | Weak internal control | 39,728,498  |
| 57    | 2       |                        | Non surrendering of anticipated savings                             | Weak internal control | 9,545,496   |
| 58    | 3       |                        | Blockage of public money/non utilization of funds                   | Weak internal control | 359,000     |
| 59    | 1       | DO Agriculture         | Irregular expenditure incurred over and above the budget allocation | Irregularity          | 126,105     |
| 60    | 2       |                        | Blockage of Public Money/Non utilization of Funds                   | Weak internal control | 402,340     |
| 61    | 1       | DO (OFWM)              | Recovery of overpayment   | Recovery              | 256,726     |
| 62    | 2       |                        | Overpayment of bricks   | Recovery              | 346,447     |
| 63    | 3       |                        | Overpayment of sands  | Recovery              | 12,964      |
| 64    | 4       |                        | Overpayment of cements  | Recovery              | 63,642      |
| 65    | 5       |                        | Illegal deduction of GST on Sand exempted from sales tax            | Weak internal control | 45,944      |
| 66    | 6       |                        | Un-authorized expenditure incurred on the installation of Nakkahs   | Irregularity          | 280,968     |

| Sr. # | PDP No. | Name of Formation                | Description of Para  | Nature of Para        | Amount (Rs) |
|-------|---------|----------------------------------|--|-----------------------|-------------|
| 67    | 7       |                                  | Non achievement of target according to time bound action plan 2015-16 under irrigated PIPIP                  | Weak internal control | -           |
| 68    | 9       |                                  | Execution of water courses without valid TS  | Weak internal control | 9,817,106   |
| 69    | 8       |                                  | Non achievement of target of laser land leveling for the year 2016-17  | Weak internal control | -           |
| 70    | 1       | Dy. D O (Agri. Ext.)<br>Isa khel | Irregular Expenditure Incurred over and Above Budget Allocation  | Irregularity          | 10,408,000  |
| 71    | 1       | Dy. D O (Agri. Ext.)<br>Mianwali | Loss to the Government due to non-cultivation of seasonal crops on the immoveable land assets of Rs: 1148094 | Weak internal control | 1,148,094   |
| 72    | 2       |                                  | Non auction of precious dry wood   | Weak internal control | 400,000     |
| 73    | 1       | Dy. DO (OFWM)<br>Mianwali        | Non action of vehicle No LHR-8471  | Weak internal control | 300,000     |
| 74    | 2       |                                  | Excess drawl of Adhoc Allowance 2010   | Weak internal control | 2,000       |
| 75    | 1       | Dy. DO (OFWM)<br>Piplan          | Non Action Of Vehicle No LOP-5316  | Weak internal control | 400,000     |
| 76    | 15      | Dy. DEO (M-EE)<br>Piplan         | Irregular expenditure on development /construction by school councils  | Weak internal control | 0           |
| 77    | 16      |                                  | Overpayment of conveyance allowance  | recovery              | 470,596     |

## PART-II

[Para 1.1.3]

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

Rs in million

| Sr. No. | PDP No. | Name of Formation | Title of Para   | Nature of Irregularity    | Amount |
|---------|---------|-------------------|---|---------------------------|--------|
| 1       | 1       | DCO               | Non-reimbursement of Expenditure  | Irregularity              | 4.120  |
| 2       | 2       |                   | Doubtful payment  | Irregularity              | 3.500  |
| 3       | 3       |                   | Loss to government due to non-deduction of Income Tax @ 10%                                     | Recovery                  | 0.067  |
| 4       | 4       |                   | Less deduction of Income Tax  | Recovery                  | 0.022  |
| 5       | 6       |                   | Doubtful repair of furniture  | Irregularity              | 0.499  |
| 6       | 7       |                   | Irregular expenditure on Tentage  | Irregularity              | 0.611  |
| 7       | 8       |                   | Irregular payment of financial assistance to the families of employees of provincial government | Irregularity              | 12.100 |
| 8       | 9       |                   | Irregular Expenditure on printing material  | Irregularity              | 0.297  |
| 9       | 10      |                   | Un-Authorized Payment of Adhoc Allowances   | Internal Control Weakness | 0.007  |
| 10      | 11      |                   | Mis-use of government property  | Irregularity              | 5.000  |
| 11      | 12      |                   | Blockage of Govt. money   | Irregularity              | 9.974  |
| 12      | 15      | DO (OFWM)         | Overpayment for bricks  | Internal Control Weakness | 2.011  |
| 13      | 16      |                   | Overpayment for cement  | Internal Control Weakness | 0.370  |
| 14      | 17      |                   | Overpayment for sand  | Internal Control Weakness | 0.069  |
| 15      | 18      |                   | Irregular Drawal of TA / DA   | Irregularity              | 0.170  |
| 16      | 19      |                   | Irregular Drawal of TA / DA   | Irregularity              | 0.230  |
| 17      | 20      |                   | Irregular Drawal of TA / DA   | Irregularity              | 0.168  |
| 18      | 22      |                   | Non Recovery of Unspent Balance   | Recovery                  | 0.383  |
| 19      | 23      |                   | Loss to the Govt. due to increase of material rates   | Internal Control Weakness | 0.055  |
| 20      | 24      |                   | Un-authorized expenditure on of installation of Nakkahs -                                       | Irregularity              | 0.350  |
| 21      | 25      | DO Roads          | Loss to Government due to non-auction of unserviceable vehicles                                 | Irregularity              | 1.000  |
| 22      | 31      |                   | Non collection of contractors Enlistment & renewal fee-   | Recovery                  | 1.100  |
| 23      | 32      |                   | Non-recovery of lease rent of petrol pumps  | Recovery                  | 0.500  |
| 24      | 33      |                   | Non Collection of Professional Tax from Contractor  | Recovery                  | .189   |
| 25      | 34      |                   | Doubtful expenditure on repair of vehicle   | Irregularity              | 1.132  |
| 26      | 39      | RHC Daud Khel     | Overpayment on Account of Rural Compensatory Allowance -  | Recovery                  | 0.108  |
| 27      | 41      |                   | Overpayment of GST  | Recovery                  | 0.030  |
| 28      | 42      |                   | Unauthorized/ Illegal purchase of LP medicine   | Irregularity              | 0.188  |
| 29      | 43      |                   | Embezzlement  | Internal Control Weakness | 0.116  |
| 30      | 44      |                   | Non Recovery of monthly Rent from GGPS  | Recovery                  | 0.395  |
| 31      | 45      |                   | Non verification of receipts from   | Internal Control          | 0.136  |

| Sr. No. | PDP No. | Name of Formation                                 | Title of Para   | Nature of Irregularity            | Amount                    |       |
|---------|---------|---|---|-----------------------------------|---------------------------|-------|
|         |         |   | Government treasury   | Weakness                          |                           |       |
| 32      | 46      |   | Embezzlement of Laboratory fees   | Internal Control Weakness         | 0.033                     |       |
| 33      | 47      | RHC Trug  | Overpayment of GST  | Recovery                          | 0.018                     |       |
| 34      | 48      |   | Doubtful drawl of bills   | Irregularity                      | 0.148                     |       |
| 35      | 49      |   | Embezzlement/misappropriation   | Irregularity                      | 0.086                     |       |
| 36      | 50      |   | Non Verification of GST.  | Internal Control Weakness         | 0.093                     |       |
| 37      | 51      |   | Unauthorized payment of GST   | Internal Control Weakness         | 0.055                     |       |
| 38      | 52      |   | Non verification of receipts from Government treasury                               | Internal Control Weakness         | 0.086                     |       |
| 39      | 53      |   | Un authorized purchase of LP Medicine   | Internal Control Weakness         | 0.684                     |       |
| 40      | 54      |   | Un-authorized drawl of payment on account of purchase of medicine having failed DTL | Internal Control Weakness         | 0.079                     |       |
| 41      | 55      |   | Loss to Govt. due to purchase on high rate  | Internal Control Weakness         | 0.111                     |       |
| 42      | 58      |   | Overpayment on Account of Rural Compensatory Allowance -                            | Recovery                          | 0.070                     |       |
| 43      | 59      |   | DO (Health)   | Unauthorized transfer of medicine | Internal Control Weakness | 0.316 |
| 44      | 62      |   |   | Unauthorized expenditure          | Irregularity              | 0.000 |
| 45      | 67      | Non deposit of recovery of pay and allowances     |   | Recovery                          | 0.316                     |       |
| 46      | 69      | Non deposit of government receipts                |   | Recovery                          | 0.101                     |       |
| 47      | 72      | Loss due to non-auction of unserviceable vehicles |   | Internal Control Weakness         | 0.500                     |       |
| 48      | 73      | Excess Expenditure                                |   | Internal Control Weakness         | 4.169                     |       |
| 49      | 76      | DO Sports   | Doubtful payment  | Irregularity                      | 1.298                     |       |
| 50      | 77      |   | Doubtful expenditure  | Irregularity                      | 0.331                     |       |
| 51      | 78      |   | Unauthorized expenditure on hire charges of tentage and sports material             | Irregularity                      | 0.109                     |       |
| 52      | 79      |   | Unauthorized transferred of the funds   | Internal Control Weakness         | 0.100                     |       |
| 53      | 80      | DO Agriculture                                    | Loss to Government due to non-transfer of Agricultural Land                         | Internal Control Weakness         | 3.250                     |       |
| 54      | 81      |   | Unjustified auction of Trees  | Internal Control Weakness         | 6.065                     |       |
| 55      | 82      |   | Unauthorized deposit of Auction Money   | Internal Control Weakness         | 6.065                     |       |
| 56      | 86      |   | Non-surrendering of Savings   | Irregularity                      | 0.275                     |       |
| 57      | 88      | DO Live Stock                                     | Non reconciliation of receipt   | Internal Control Weakness         | 3.471                     |       |
| 58      | 89      |   | Unjustified expenditure on medicines due to lack of inspection                      | Internal Control Weakness         | 6.000                     |       |
| 59      | 90      |   | Loss to the government  | Irregularity                      | 0.295                     |       |
| 60      | 91      |   | Non utilization of Development fund   | Irregularity                      | 0.779                     |       |
| 61      | 92      |   | Irregular repair of Government Vehicle  | Irregularity                      | 0.103                     |       |
| 62      | 93      | RHC Kammar Mushani                                | Non-utilization of government Assets  | Irregularity                      | 1.000                     |       |
| 63      | 94      |   | Loss to the government property   | Irregularity                      | 1.500                     |       |
| 64      | 95      |   | Loss to the government  | Irregularity                      | 1.948                     |       |
| 65      | 96      |   | Govt. receipts not verified   | Irregularity                      | 0.185                     |       |
| 66      | 97      |   | Non imposition of Liquidated damages  | Recovery                          | 0.008                     |       |
| 67      | 98      |   | Unjustified expenditure on transportation   | Irregularity                      | 0.020                     |       |

| Sr. No. | PDP No. | Name of Formation   | Title of Para   | Nature of Irregularity    | Amount |
|---------|---------|---------------------|---|---------------------------|--------|
|         |         |                     | of goods  |                           |        |
| 68      | 99      |                     | Unauthorized retention of government  | Irregularity              | 0.075  |
| 69      | 101     |                     | Non surrendering of savings in the budget   | Irregularity              | 1.213  |
| 70      | 102     |                     | Excess expenditure  | Irregularity              | 1.096  |
| 71      | 103     |                     | Misappropriation of stores and stock  | Irregularity              | 0.351  |
| 72      | 105     |                     | Unauthorized payment of GST   | Irregularity              | 0.127  |
| 73      | 106     |                     | Unauthorized purchase of patient sponge   | Irregularity              | 0.123  |
| 74      | 107     |                     | Unauthorized expenditure  | Irregularity              | 0.140  |
| 75      | 109     |                     | Doubtful consumption of stores & stock  | Irregularity              | 1.784  |
| 76      | 110     |                     | Wasteful expenditure  | Irregularity              | 0.711  |
| 77      | 111     |                     | Overpayment   | Recovery                  | 0.025  |
| 78      | 113     |                     | Non utilization of the medicine budget  | Irregularity              | 2.557  |
| 79      | 115     |                     | Unauthorized expenditure  | Irregularity              | .176   |
| 80      | 116     | THQ Hospital Piplan | Unauthorized occupant of government residence involving loss  | Irregularity              | 0.180  |
| 81      | 117     |                     | Un-authorized purchase of Sub-standard medicine   | Irregularity              | 0.023  |
| 82      | 118     |                     | Loss to the Govt. due to non-deduction of LD charges  | Recovery                  | 0.049  |
| 83      | 119     | RHC Hafiz Abad      | Non-obtaining of Performance Guarantee  | Internal Control Weakness | 0.054  |
| 84      | 121     |                     | Purchase of LP medicine without discount resulting loss   | Internal Control Weakness | 0.047  |
| 85      | 123     |                     | Non verification of Receipt Deposits  | Internal Control Weakness | 0.170  |
| 86      | 124     |                     | Non Deposit of Govt. Receipt  | Recovery                  | 0.020  |
| 87      | 126     |                     | Non-obtaining of Performance Guarantee  | Internal Control Weakness | 0.063  |
| 88      | 127     | RHC Tabbi Sar       | Irregular payment of pay and allowances   | Irregularity              | 0.421  |
| 89      | 128     |                     | Loss to the Govt. due to non-obtaining of GST invoices from suppliers   | Internal Control Weakness | 0.104  |
| 90      | 130     |                     | Non disbursement of supplier payment  | Internal Control Weakness | 0.157  |
| 91      | 131     |                     | Doubtful expenditure on account of repair of X-ray Machines   | Irregularity              | 0.100  |
| 92      | 132     |                     | Un-economical purchase of X-ray items   | Irregularity              | 0.152  |
| 93      | 133     |                     | Un-authorized use of medicine without DTL Reports   | Irregularity              | 0.086  |
| 94      | 135     |                     | Irregular expenditure on account of medicine due to non-maintenance of expense book of indoor and emergency wards | Irregularity              | 1.267  |
| 95      | 136     | SMO RHC Mochh       | Un-economical purchase of cost of other items   | Irregularity              | .090   |
| 96      | 137     |                     | Purchase of LP medicine without discount resulting loss   | Internal Control Weakness | 0.055  |
| 97      | 138     |                     | Doubtful purchase of LP Medicine due to non accountal of medicine into LP stock Register                          | Internal Control Weakness | 0.050  |
| 98      | 139     |                     | Purchase of LP Medicine in excess of admissible limit   | Internal Control Weakness | 0.129  |
| 99      | 140     |                     | Loss to the Govt. due to non-obtaining of GST invoices from suppliers   | Internal Control Weakness | 0.092  |
| 100     | 142     | DO Buildings        | Irregular expenditure on account of transfer of funds for electrification to FESCO                                | Internal Control Weakness | 28.739 |

| Sr. No. | PDP No. | Name of Formation      | Title of Para   | Nature of Irregularity    | Amount |
|---------|---------|------------------------|---|---------------------------|--------|
| 101     | 143     |                        | Irregular payment over and above TS estimate                                | Internal Control Weakness | 0.169  |
| 102     | 145     |                        | Loss to the Govt. due to less deduction of Income Tax                       | Recovery                  | 0.085  |
| 103     | 148     |                        | Overpayment due to allowing excessive rate for RCC work                     | Recovery                  | 0.569  |
| 104     | 149     |                        | Overpayment   | Recovery                  | 0.134  |
| 105     | 150     |                        | Overpayment to contractor on account of brick work                          | Recovery                  | 1.406  |
| 106     | 151     |                        | Irregular release of premature securities                                   | Internal Control Weakness | 1.329  |
| 107     | 153     |                        | Overpayment to the contractor due to non-deduction of shrinkage             | Recovery                  | 0.128  |
| 108     | 154     |                        | Irregular purchase of store items   | Internal Control Weakness | 0.445  |
| 109     | 156     |                        | Non Recovery of Professional Tax  | Recovery                  | 0.430  |
| 110     | 157     |                        | Un-authorized payment of additional income tax to FBR                       | Internal Control Weakness | 0.668  |
| 111     | 159     |                        | Over-payment  | Recovery                  | 0.024  |
| 112     | 160     | Secretary RTA          | Non-maintenance/Non Production of auditable record                          | Irregularity              | -      |
| 113     | 162     | EDO (Health)           | Unauthorized expenditure  | Irregularity              | -      |
| 114     | 164     |                        | Irregular purchase on account of purchase of machinery and equipment        | Internal Control Weakness | 3.818  |
| 115     | 166     |                        | Non recording of receipt on account of Drug License Fee                     | Internal Control Weakness | 0.712  |
| 116     | 167     |                        | Irregular expenditure   | Irregularity              | 0.168  |
| 117     | 168     |                        | Loss due to Less/Non deduction of Income Tax                                | Recovery                  | 0.022  |
| 118     | 169     |                        | Non for feature of 5% security  | Recovery                  | 0.203  |
| 119     | 171     |                        | Loss to the Govt. due to Un-authorized absent from duty                     | Internal Control Weakness | -      |
| 120     | 172     | THQ Hospital Kala Bagh | Non disbursement of supplier payment  | Internal Control Weakness | 0.259  |
| 121     | 173     |                        | Un-lawful retention   | Internal Control Weakness | 0.041  |
| 122     | 174     |                        | Unauthorized expenditure beyond delegated financial powers –                | Internal Control Weakness | 0.171  |
| 123     | 175     |                        | Loss to the Govt. due to non-deduction of LD charges                        | Internal Control Weakness | 0.063  |
| 124     | 176     |                        | Loss to the Govt. due to non-imposition of penalty on defaulter contractors | Recovery                  | 70,234 |
| 125     | 177     |                        | Payment on account of Purchase of Medicines without DTL Reports             | Internal Control Weakness | 0.044  |
| 126     | 178     |                        | Unjustified expenditure to avoid open competition by splitting Indents,     | Internal Control Weakness | 0.788  |
| 127     | 179     |                        | Overpayment on account of POL   | Recovery                  | 0.020  |
| 128     | 180     |                        | Un-justified payment on account of Mobil Oil for Generator                  | Irregularity              | 0.016  |
| 129     | 182     |                        | Purchase of LP Medicine in excess of admissible limit                       | Internal Control Weakness | 1.544  |
| 130     | 185     |                        | Irregular payment of pay and allowances                                     | Irregularity              | 1.457  |
| 131     | 186     |                        | Irregular Drawl of NPA allowance amounting                                  | Recovery                  | 0.064  |
| 132     | 187     |                        | Overpayment on account of inadmissible allowances                           | Recovery                  | 0.009  |
| 133     | 188     |                        | Non-obtaining of Performance  | Internal Control          | 0.091  |

| Sr. No. | PDP No. | Name of Formation     | Title of Para   | Nature of Irregularity    | Amount |
|---------|---------|-----------------------|---|---------------------------|--------|
|         |         |                       | Guarantee   | Weakness                  |        |
| 134     | 189     |                       | Loss to the Govt. due to non-obtaining of GST Invoices                                | Internal Control Weakness | 0.085  |
| 135     | 190     |                       | Irregular payment of pay and allowances during absent period                          | Internal Control Weakness | -      |
| 136     | 191     |                       | Irregular Expenditure on POL  | Irregularity              | 9.806  |
| 137     | 192     |                       | Overpayment on Account of Rural Compensatory Allowance -                              | Recovery                  | 0.007  |
| 138     | 194     |                       | Un-necessary purchase of Mattress by violating PPRA rules -                           | Internal Control Weakness | 0.990  |
| 139     | 195     |                       | Mis-Classified Expenditure on purchase of Lab Items                                   | Internal Control Weakness | 0.416  |
| 140     | 196     |                       | Less Deduction of Income Tax on repair vouchers                                       | Recovery                  | 0.208  |
| 141     | 199     |                       | USE of Medicine without Conducting DTL  | Internal Control Weakness | -      |
| 142     | 200     |                       | Less Allocation of Budget to life saving medicine                                     | Irregularity              | -      |
| 143     | 201     |                       | Non forfeiture of Securities of firms failed to supply Medicine in time               | Recovery                  | 0.086  |
| 144     | 202     | DHQ Hospital          | Hospital is operating without anti Rabic Medicine & Dexamathosne                      | Internal Control Weakness | -      |
| 145     | 204     |                       | Acceptance of Medicine without requirement  | Internal Control Weakness | -      |
| 146     | 205     |                       | Saving in Non Salary Budget deprived poor public                                      | Irregularity              | 11.876 |
| 147     | 208     |                       | Non Deduction of 10% income tax on doctors Shares                                     | Recovery                  | 0.137  |
| 148     | 209     |                       | Non Imposition of Liquidity Damages   | Recovery                  | 0.218  |
| 149     | 211     |                       | Consumption of medicine against wrong DTL report                                      | Irregularity              | 0.153  |
| 150     | 212     |                       | Acceptance of Medicine without Manufacturing & Expiry Date                            | Internal Control Weakness | -      |
| 151     | 214     |                       | Less deduction of Income Tax on account of printing material                          | Recovery                  | 0.038  |
| 152     | 215     |                       | Irregular expenditure   | Irregularity              | 0.371  |
| 153     | 216     |                       | Doubtful / irregular purchase of LP Medicines   | Internal Control Weakness | 0.268  |
| 154     | 217     |                       | Irregular payment of GST to vendors having non-active and suspended STRN              | Internal Control Weakness | 0.013  |
| 155     | 218     |                       | Un-authorized drawl of payment on account of purchase of medicine having failed DTL   | Internal Control Weakness | 0.033  |
| 156     | 219     | RHC Kundian           | Loss to government due to non-deposit of Ambulance Charges                            | Recovery                  | 0.017  |
| 157     | 220     |                       | Loss to Govt. due to purchase of L.P Medicines on higher rates than Recovery thereof. | Internal Control Weakness | 0.007  |
| 158     | 221     |                       | Un-justified issuance of substandard medicines  | Internal Control Weakness | 0.012  |
| 159     | 223     |                       | Irregular purchase of general store items in violation of PPRA Rules                  | Internal Control Weakness | 0.387  |
| 160     | 224     | THQ Hospital Isa Khel | Irregular purchase of bedding & clothing items in violation of PPRA Rules             | Internal Control Weakness | 0.244  |
| 161     | 225     |                       | Doubtful consumption of bedding clothing items  | Irregularity              | 0.244  |
| 162     | 226     |                       | Loss to government due to un-necessary  | Irregularity              | 0.256  |



| Sr. No. | PDP No. | Name of Formation   | Title of Para   | Nature of Irregularity             | Amount       |
|---------|---------|---------------------|---|------------------------------------|--------------|
|         |         |                     | purchase of bedding clothing items  |                                    |              |
| 163     | 227     |                     | Doubtful expenditure on account of Repair of Transport                              | Irregularity                       | 0.058        |
| 164     | 228     |                     | Un-lawful award of rate and purchase from un-registered person                      | Internal Control Weakness          | 1.014        |
| 165     | 229     |                     | Mis-appropriation of government receipt   |                                    | 0.012        |
| 166     | 230     |                     | Un-justified drawl of payment of medicine having failed DTL                         | Internal Control Weakness          | 0.020        |
| 167     | 231     |                     | Loss to government due to non-imposition of penalty                                 | Recovery                           | 0.093        |
| 168     | 233     |                     | Un-authorized payments to doctor on account of NPA allowance                        | Recovery                           | 0.227        |
| 169     | 234     | DO (Social Welfare) | Misclassified Expenditure on Advertisement & Publicity                              | Internal Control Weakness          | 0.231        |
| 170     | 235     |                     | Overpayment on account of GST   | Recovery                           | 0.135        |
| 171     | 236     |                     | Doubtful Draw of bills  | Irregularity                       | 0.107        |
| 172     | 237     |                     | Overpayment on account of GST   | Recovery                           | 0.048        |
| 173     | 238     |                     | Less Deduction of Income Tax amounting  | Recovery                           | 0.014        |
| 174     | 239     |                     | Irregular/Doubtful expenditure on Fair & Exhibition                                 | Irregularity                       | 0.140        |
| 175     | 241     |                     |   | 1 Overpayment on account of GST    | Recovery     |
| 176     | 242     | DO (Forest)         | Less Deduction of Income Tax  | Recovery                           | 0.006        |
| 177     | 243     |                     | Non Auction of mature Eucalyptus  | Irregularity                       | 34.000       |
| 178     | 244     |                     | Un-cultivated area of 150 acre loss to government                                   | Irregularity                       | 60.000       |
| 179     | 245     |                     | Doubtful payment to Kuli without LD cards   | Irregularity                       | 0.065        |
| 180     | 246     |                     | Doubtful / Irregular expenditure  | Irregularity                       | 0.016        |
| 181     | 247     | RHC Chakrala        | Non-verification of deposit of government receipt                                   | Internal Control Weakness          | -            |
| 182     | 249     |                     | Overpayment on Account of Rular Compensatory Allowance                              | Recovery                           | 0.038        |
| 183     | 250     |                     | Unlawful Purchase of substandard and less Shelf Life Medicine                       | Internal Control Weakness          | 0.027        |
| 184     | 251     |                     | Un-authorized drawl of payment on account of purchase of medicine having failed DTL | Internal Control Weakness          | 0.004        |
| 185     | 252     |                     |   | Irregular purchase on excess rates | Irregularity |
| 186     | 254     | RHC Wan Bhachran    | Overpayment on Account of Rural Compensatory Allowance                              | Recovery                           | 0.023        |
| 187     | 255     |                     | Non Deduction of Income Tax on Doctor Share   | Recovery                           | 0.012        |
| 188     | 256     |                     | Un-authorized payments to doctor on account of NPA allowance                        | Recovery                           | 0.030        |
| 189     | 257     |                     | Illegal Payment to contractor without DTL   | Internal Control Weakness          | 0.128        |
| 190     | 258     |                     | Un-authorized drawl of payment on account of purchase of medicine having failed DTL | Internal Control Weakness          | 0.071        |
| 191     | 259     |                     | Illegal Payment to Contractor of Substandard Medicine                               | Internal Control Weakness          | 0.011        |

## Annexure-B

### Detail of non production of record

(Rs in million)

| Sr. No.      | Name of Formation                | Record Pertaining to  | PDP No | Amount         |
|--------------|----------------------------------|---|--------|----------------|
| 1            | DO (Health)                      | Payment to PRSP Drugs on a/c of BHUs, Records related to staff of BHUs/ ZCD/ MCHC and GRD under PRSP and other contingent payment | 22     | 160.758        |
| 2            | THQ Isakhel                      | Cash Book, Payrolls, Medicine Purchase Vouchers, Receipt Record, Log Books and stock Registers and consumption record.            | 53     | 1.600          |
| 3            | DO (Forest)                      | Record of the office of DO (Forest)   | 1      | 0              |
| 4            | DO (Roads)                       | Detail of income from road machinery, leave record, personal files and service books  | 3      | 0              |
| 5            | Dy. DO Agriculture (Ext) Isakhel | Record of the office of Dy. DO Agriculture Esa Khel   | 2      | 25.186         |
| 6            | EDO (F&P)                        | Record of the office of EDO (F&P)   | 1      | 4.802          |
| 7            | EDO (Education)                  | Leave encashment record   | 10     | 1.687          |
| 8            | Dy. DEO (M-EE) piplan            | Leave encashment record   | 18     | 7.587          |
| 9            | Dy. DEO (W-EE) Mianwali          | Record of the office of Dy. DEO (W-EE) for the Financial Year 2014-15   | 27     | 0.843          |
| 10           | SMO RHC Mouch                    | Record of the office of RHC Mouch   | 19     | 8.084          |
| 11           | RHC Targ                         | Record of the office of RHC Targ  | 44     | 0.076          |
| 12           | General Nursing School Mianwali  | Record of the office of General Nursing School, Mianwali  | 49     | 5.562          |
| 13           | EDO (Health)                     | Drug license record   | 61     | 0.822          |
| <b>Total</b> |                                  |   |        | <b>217.007</b> |

## Annexure-C

### Detail of payments made without DTL Reports

#### THQ Piplan

| Name of Company        | Medicine                        | Qty   | Amount (Rs)      | Delivery     |
|------------------------|---------------------------------|-------|------------------|--------------|
| Barrett Hodgson        | Syrup Zinc Sulphate 20mg/5ml    | 5000  | 111,150          | Received     |
|                        | Eye Drop Chloramphenicol        | 500   | 11,670           | Received     |
| Sami Pharma            | Inj. Diclofenac Sodium 75mg/3ml | 40000 | 688,800          | Not Received |
|                        | Capsule Tranxemic Acid 500mg    | 5000  | 51,000           | Received     |
| Bosch Pharma           | Inj. Amikacin Sulphate 250mg/ml | 1000  | 27,500           | Received     |
| S Ejazud Din & Company | Microburette 100ml              | 1000  | 158,500          | Received     |
| Coral Pharma           | Black Silk Size 1/0,3mm         | 200   | 10,832           | Not Received |
| <b>Total</b>           |                                 |       | <b>1,059,452</b> |              |

#### EDO Health

| Token No     | Date     | Items                            | Supplier                | Amount (Rs)       |
|--------------|----------|----------------------------------|-------------------------|-------------------|
| 24264        | 19.06.17 | Water Still and Spectrometer     | Science Imporium        | 1,520,000         |
| 24255        | 19.06.17 | Rubber Cufe                      | Islamabad Surgical      | 939,000           |
| 21035        | 09.06.16 | Inj. Dexamentsm                  | Rehman Sons             | 180,000           |
| 21035        | 09.06.16 | Inj. Anti Rababies Vaccine       | Rehman Sons             | 680,000           |
| 21036        | 09.06.16 | Inj Dexametasone                 | Rehman Sons             | 270,000           |
| 21036        | 09.06.16 | Syp. Metronidazole               | Rehman Sons             | 600,000           |
| 23197        | 16.06.17 | Inj. Iron Sucralare              | Rehman Sons             | 980,000           |
| 21032        | 09.06.17 | Inj. Oxytocine etc.              | Rehman Sons             | 1,765,000         |
| 21033        | 09.06.17 | Syp. Celcium Pasphate            | Synchro Pharmaceuticals | 1,840,000         |
| 23198        | 26.06.17 | Inj. Meckride 6ml Inj. Anunctrol | Rehman Sons             | 2,440,000         |
| 24262        | 19.06.17 | Medicine                         | Rehman Sons             | 2,720,000         |
| <b>Total</b> |          |                                  |                         | <b>13,934,000</b> |

## Annexure-D

### Detail of Non forfeiture of performance guarantee

| Name of Medicine   | Vendor                                | Rate/<br>unit | Qty   | Total<br>Amount<br>(Rs) | 10 %<br>Performance<br>Guarantee<br>(Rs) |
|--|---------------------------------------|---------------|-------|-------------------------|--|
| Ciprofloxacin<br>(Hydrochloride) - 500<br>mg – Tablet                      | Novartis<br>Pharma<br>(Pakistan) Ltd. | 10            | 20000 | 200000                  | 20,000                                   |
| Diclofenac (Sodium) -<br>50 mg – Tablet                                    |                                       | 3.75          | 50000 | 187500                  | 18,750                                   |
| Metronidazole - 400mg<br>- Tablet  | Searle Pharma                         | 1.36          | 50000 | 68000                   | 6,800                                    |
| Paracetamol - 1 g /100ml<br>– Injection                                    | Bosch Pharma                          | 51.88         | 3000  | 155640                  | 15,564                                   |
| Sterilized Surgical<br>Gloves  | Intra Health                          | 30.89         | 2000  | 61780                   | 6,178                                    |
| Feeding Tube All Sizes   | Oriental Sales<br>Corporation         | 28            | 280   | 7840                    | 784                                      |
| Disposable Syringe 5ml<br>with Needle Blister Pack                         | Asto Life<br>Sciences                 | 7.18          | 40000 | 3E+05                   | 28,720                                   |
| Auto Disposable Syringe<br>5ml with Needle                                 |                                       | 7.56          | 35000 | 3E+05                   | 26,460                                   |
| Surgical Guaze BPC<br>Cloth 100cm*30m Pack                                 | Cotton Craft                          | 11.39         | 1500  | 17085                   | 1,709                                    |
| Black Silk Size 2/0,<br>60mm, covered<br>cutting Needle Box of 12<br>Foins | Sindh Medical<br>Store                | 61.5          | 1200  | 73800                   | 7,380                                    |
| <b>Total Amount</b>  |                                       |               |       | <b>1323445</b>          | <b>132,345</b>                           |

## Annexure-E

### Detail of non credit of lapsed security

| Sr. No.      | Month   | Name of Contractor       | Name of Scheme   | Amount (Rs)    |
|--------------|---------|--------------------------|--|----------------|
| 25/25        | 06/2004 | Mr. Ashfaq Ahmed         | Const. of B/Wall Govt. Girls H/S Ahmad Khanwala                        | 17,438         |
| 26/26        | 06/2004 | Mr. Nazir Ahmed Qureshi  | Const. of B/Wall Govt. Girls P/S Thananwel                             | 16,867         |
| 27/27        | 06/2004 | Muhammad Yousaf Khan     | Const. of Lotrine Blook Boys P/S Alam khan wala                        | 23,097         |
| 28/28        | 08/2004 | -do-                     | Constt. Of Lotrine Block Boys P/S Allah Khel                           | 24,487         |
| 29/29        | 08/2004 | Muhammad Iqbal Khan      | Const. of B/Wall Boys Elementary School Dhok Mican                     | 14,833         |
| 30/30        | 08/2004 | Ghulam Qasim Khan        | Const. of Letrine Block J-Class Room D/Water Boys P/S Churanian wala   | 35,301         |
| 31/31        | 08/2004 | Muhammad Yousaf Khan     | Const. of B/Wall Letrine Block Boys P/S Cheenapura                     | 23,538         |
| 32/32        | 12/2004 | Riaz Ahmed Khan          | Const. of Latrine Block Raz Kham Wala                                  | 33,094         |
| 33/33        | 01/2005 | Naseer Ullah Khan        | Const. of Latrine Block Boys P/S Tokewala/Khehaieb                     | 8,235          |
| 34/35        | 02/2005 | Ali Construction Company | Const. of J-C/Room with Voradah Boys E/S at Soure                      | 33,806         |
| 35/35        | 03/2005 | M/S Bashed Ahmed & Co.   | Const. of 11 Nos Besi 1500 sft in P/Type Colony Onfwala                | 33,536         |
| 36/36        | 04/2005 | Muhammad Iqbal           | Const. of Letrine Block Govt. Boys P/S Kala Bagh No.2                  | 10,119         |
| 37/38        | 04/2005 | Muhammad Iqbal           | Const. of B/Wall Becmaing Portion BHU Musakhal                         | 10,700         |
| 38/39        | 08/2005 | Khan Gul Khan            | Const. of 5 Nos. of Leer Bera 6 Nos. Zila Council Colony Mianwali      | 16,850         |
| 39/40        | 08/2005 | Jamsheed Khan            | Const. of G-17 Bess PIT Colony Mianwali                                | 18,468         |
| 40/41        | 08/2005 | Sher Gul Khan            | Const. of 6-Class Rooms with Vor Govt. Co-prehensive H/S Mianwali      | 10,174         |
| 41/42        | 12/2006 | Rohkari & Co.            | Const. of Education Complex Mianwali                                   | 10,546         |
| 42/43        | 03/2007 | Riaz Ahmed Khan          | Const. of J-Class Room with Var. Lakine Block Boys P/S Khan Khadamwala | 17,300         |
| 43/44        | -       | Shoukat Hayat Khan       | Const. of 3 Nos. Gonege + Bat rooms EDO Community Dev. Mianwali        | 33,128         |
| 46/47        | 11/2007 | Malik shah Jahan         | Const. of C-1-14 Treasun staff quarter P/Type Colony Mianwali          | 15,258         |
| 51/52        | -       | Muhammad Qadir & Co.     | Const. of J-Class Room with Ver. Govt. Girls P/S Sarkia                | 66,935         |
| 57/60        | -       | Muhammad Naeem Akhtar    | Provision of missing facilities Govt. Boys P/S Burzi                   | 55,265         |
| <b>Total</b> |         |                          |  | <b>528,975</b> |

## Annexure-F

### Detail of non credit of lapsed security

| Project No   | Year    | Name Of Contractor          | Amount (Rs)      |
|--------------|---------|-----------------------------|------------------|
| 1/1          | 12/2004 | Khaliq Dad Khan Contractor  | 16,800           |
| 2/2          | 04/2007 | Raffi Ullah Khan            | 101,299          |
| 3/3          | 06/2007 | Khaliq Dad Khan             | 18,733           |
| 4/4          | 12/2007 | Saeed Akhtar khan           | 42,045           |
| 5/5          | 12/2007 | Sohail Khan Govt Contractor | 201,021          |
| 6/6          | 12/2007 | Madina Corporation          | 39,813           |
| 7/7          | 02/2008 | Khaliq Dad Khan             | 61,501           |
| 8/8          | 02/2008 | Malik Abdul Aziz            | 64,102           |
| 9/9          | 04/2011 | Hyat Ullah Khan             | 48,766           |
| 10/10        | 05/2011 | Muhammad Ashraf Khan        | 10,717           |
| 11/11        | 05/2011 | Muhammad Ashraf Khan        | 13,089           |
| 12/12        | 10/2011 | Hyat Ullah Khan             | 223,325          |
| 13/13        | 12/2011 | Al Masoom Enterprises       | 41,713           |
| 14/14        | 12/2011 | Ch Akmal and Co             | 91,905           |
| 15/15        | 11/2012 | AR Contractor               | 47,185           |
| 16/17        | 02/2013 | Hafeez Associates           | 3,982            |
| <b>Total</b> |         |                             | <b>1,025,996</b> |