



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AIR	Audit Inspection Report
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
MB	Measurement Book
MS	Medical Superintendent
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Public Procurement Rules Authority
RHC	Rural Health Center
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
W&S	Works and Services
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of the Provincial Government. Accordingly, the audit of all receipts and expenditure 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, Attock for the financial years 2011-12 and 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations 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 in the light of written responses without discussion in DAC meetings.

The Audit Report is submitted to the Governor of 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:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil / Town Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate has a human resource of 15 officers and staff, total 4,185 man-days and the annual budget of Rs17.400 million for the financial year 2012-2013. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the District Government, Attock for the financial years 2011-2012 and 2012-13.

District Government Attock 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. Finance & Planning, Works & Services, Education, Health, Community Development and Agriculture. 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.

2. Audit of District Government, Attock was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

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

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

a) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Audit of Expenditure and Receipt

Total expenditure of the District Government Attock for the financial year 2012-2013 was Rs4661.141 million covering 595 formations. Out of this RDA Rawalpindi audited expenditure of Rs528.336 million which in terms of percentage was 11.33% of total expenditure. Regional Director Audit, planned and executed audit of 32 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Attock for the financial year 2012-2013, were Rs18.114million. RDA Rawalpindi audited receipts of Rs5.50 million which was 30% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs10.237 million was pointed out, which was not in the notice of the executive before audit.

d) Key Audit Findings of the Report

- i. Misappropriation of funds Rs.0.358 million noted in one case¹
- ii. Non-production of Record of Rs37.006 million noted in one case².
- iii. Non Compliance of Rules of Rs24.855 million noted in four cases³
- iv. Recoveries of Rs10.237 million noted in four cases⁴.
- v. Analysis of budget and expenditure of District Government Attock for the financial year 2012-13 revealed that the original budget was Rs5036.026 million, supplementary grant was Rs228.36 million whereas Rs603.244 million were surrendered/ withdrawn and the final budget was Rs5264.386 million. Non-development expenditure of Rs4,598.932 million was incurred against original allocation of Rs5044.714 million and Development Expenditure of Rs62.209 million was incurred against the original budget allocation of Rs219.672 million resulting in savings of Rs445.781 million and Rs157.462 million respectively. Total expenditure of Rs4661.141 million was incurred against the final budget of Rs5264.386 million, resulting in overall savings of Rs603.244 million which in terms of percentage was 11%.

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

e) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.

- ii.** Departments need to comply with the Public Procurement Rules for and rational purchases of goods and services.
- iii.** Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment.
- iv.** The PAO needs to make efforts for expediting the realization of various Government receipts.
- v.** PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi.** The PAO needs to take appropriate action for non-production of record.
- vii.** The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1 , 1.2.3.3,1.2.3.4,1.2.3.5

⁴ Para 1.2.3.2,1.2.3.6,1.2.3.7,1.2.3.8

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in Million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	5264.38
2	Total formations under Audit Jurisdiction	595	5264.38
3	Total Entities (PAOs) Audited	1	857.221
4	Total formations Audited	32	857.221
5	Audit & Inspection Reports	32	857.221
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

* Figures at Serial No.3, 4 & 5 represent expenditure.

Table 2: Audit observations

(Rs in Million)

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	
2	Financial management	37.364	1.2.1.1,1.2.2.1
3	Internal controls	24.855	1.2.3.1-1.2.3.8
4	Others	0	
TOTAL		62.219	

Table3: Outcome Statistics**(Rs in Million)**

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	0	202.159	5.50	649.56	857.221	1761.199
2	Amount Placed under Audit Observation/ Irregularities of Audit	0	20.768	0	41.451	62.219	41.13
3	Recoveries Pointed Out at the instance of Audit	0	2.81	0	7.427	10.237	39.74
4	Recoveries Accepted/ Established at the instance of Audit		2.81	0	7.427	10.237	24.45
5	Recoveries Realized at the instance of Audit						0.105

* The amount mentioned against serial No 1 in column “total current year” is the sum of expenditure and receipts, whereas the total expenditure audited for the current year was Rs528.336million

Table4: Irregularities Pointed Out

(Rs in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	14.6189
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0.358
3	Quantification of weaknesses of internal control systems	0
5	Recoveries, overpayments or unauthorized payments of public money.	10.237
6	Non-production of record to Audit.	37.006
7	Others, including cases of accidents, negligence etc.	0
	Total	62.2199

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER 1

1.1 District Government, Attock

1.1.1 Introduction of Departments

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance, 2001. Each group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes 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 (DCO)
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 and is responsible to the District Accounts Committee of the Zila Council.

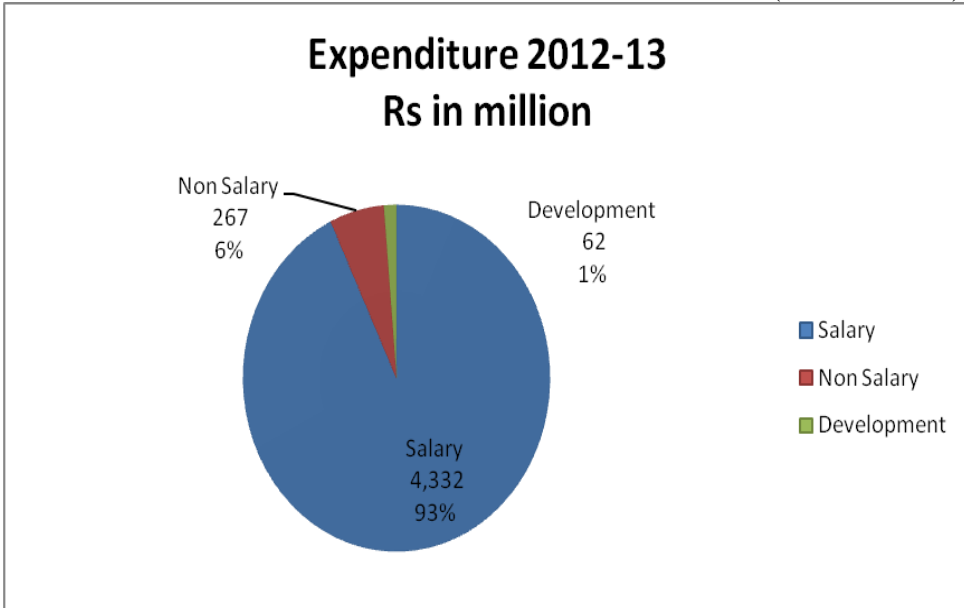
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in Million)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)(Rs)	% saving
Salary	4690424000	4,332,359,319	(358,064,681)	8
Non Salary	354,290,000	266,572,700	(87,717,300)	24
Development	219,672,000	62,209,347	(157,462,653)	71
Total	5,264,386,000	4,661,141,366	603,244,634	

Total expenditure incurred by the District Government Attock during 2012-13 was Rs4,661.141 million. The Salary, Non-Salary and Development Expenditure comprised 93%, 06% and 02% of the total expenditure, respectively.

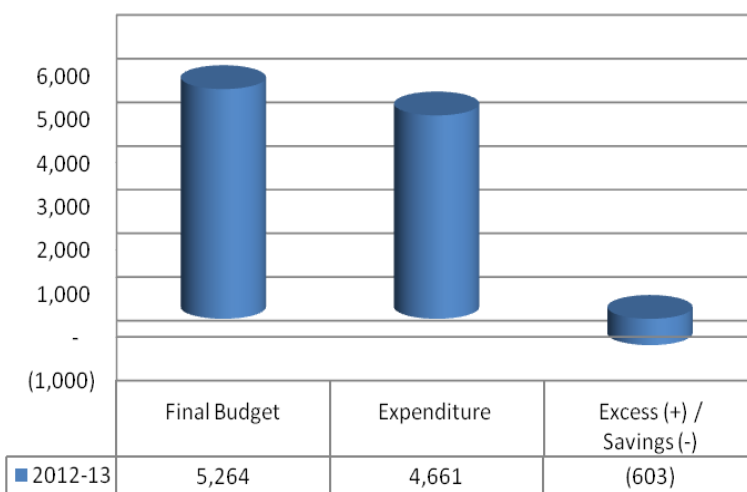
(Rs in Million)



As per the Appropriation Account 2012-13 of District Government Attock the original budget was Rs5036.026 million, supplementary grant was Rs228.360 million whereas Rs603.244 million were surrendered/ withdrawn and the final budget was Rs5264.386 million. Against the final budget, total expenditure incurred by District Government during 2012-13 was Rs4661.142 million, as detailed at Annex-B.

Final Budget & Expenditure 2012-13

Rs in million

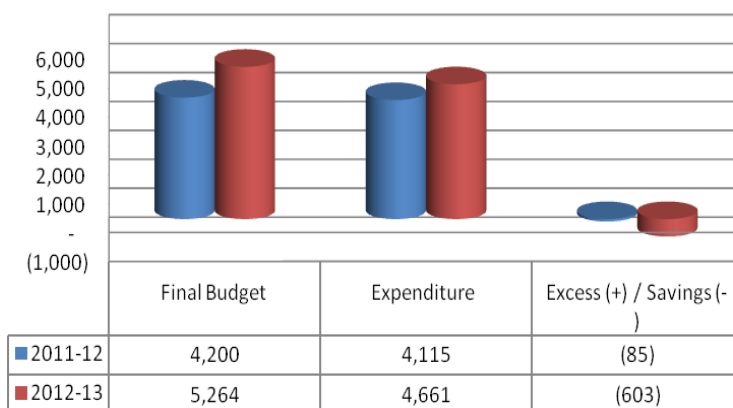


The overall saving of Rs603 million was 11% of the final budget.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

Comparison of Budget & Expenditure 2011-12 & 2012-13

Rs in million



There was 25% and 13% increase in Budget Allocation & Expenditure incurred respectively for the financial year 2012-13 as compared to the previous year.

1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab.

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	31	Not convened
2	2003-04	10	Not convened
3	2004-05	10	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	129	Not convened
5	2009-10	31	Not convened
6	2010-11	15	Not convened
7	2011-12	25	Not convened
8	2012-13	8	Not convened

* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the financial year instead of the audit year which was 2008-09.

1.2 AUDIT PARAS

1.2.1 Misappropriation

1.2.1.1 Procurement of medicines deviated from prescribed formulae –Rs0.358 million

According to the rate contract awarded vide No.EDO Health Attock152-AR dated 19.01.2013 In the specification of syrup Flunil 100 ml included in rate contract and awarded to M/s Bloom Pharma, it was required that Pseudoephedrine Maleate 15 mg expensive ingredient should be included in the medicine .Similarly in the specification of syrup Algicon 100 ml included in rate contract and awarded to M/s Synchro Pharma, Aluminum Hydro Oxide 291mg & Magnesium Hydroxide 93 mg ingredient was required to be included in the medicine.

MS DHQ Hospital Attock purchased 10000 bottles of Syrup Flunil (100 ml) from M/s Bloom Pharma @Rs28.80/bottle amounting to Rs288,000 during 2012-13 in which Pseudoephedrine Maleate 15 mg (Carboxylic group compound) was replaced with Pseudoephedrine HCL (Inorganic Ion) in violation of specification. Similarly, 2800 bottles of Syrup Alcogin (100 ml) @Rs25/bottle amounting to Rs70,000 were purchased by RHC Magian from M/s Synchro Pharma during 2012-13 in which quantity of Aluminum Hydro Oxide 291mg was decreased to 63.34mg and Magnesium Hydroxide 93 mg was replaced with Magnesium Carbonate 238.66mg in violation of specification. Hence, MS DHQ Hospital & RHC Magian incurred unauthorized and doubtful expenditure of Rs358,000 besides procuring substandard medicine and providing undue financial benefit to the supplier.

Audit holds that due to mismanagement and weak internal controls, Government money was likely to be misappropriated causing loss to public exchequer.

The matter was reported to the DCO / PAO in December, 2013. It was replied by the Department that medicines were procured according to rate contract awarded by the EDO (Health). Reply was not accepted as medicines were not supplied according to the specifications mentioned in rate contract. Neither any DAC meeting was convened nor any compliance reported till finalization of this report.

Audit recommends fixing responsibility for the negligence and making government loss good, under intimation to Audit.

[AIR Para No.1]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record –Rs37.006 million

According to Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Heads of offices of District Attock did not produce record of Rs37.006 million for audit verification pertaining to the financial year 2012-13 as detailed below:

Sr. No.	Name of Department	Para No.	Description	Amount (Rs)
1	DO (Buildings)	2	DNIT/BOQ of 5 schemes	11,006,574
2	THQ Hospital Hazro	5	amount drawn under cost centre AK-6443	162,436
3	DCO	1	Ramzan Bazar	2,100,000
4	EDO CD	2	Stationary	58,384
5	DO (Roads)	3	Contingent Expenditure	14,499,000
6	THQ Hospital Fatehjang	2	-do-	178,924
7	Deaf & Defective Hearing School Attock	1	-do-	272,000
8	DO (Envioement)	1	-do-	5,706,000
9	DO (Live Stock)	1	Purchase of Vaccine	1,858,600
10	-do-	2	Expenditure of Artificial Insemination	1,164,050
			Total	37,005,968

Audit holds that the relevant record of the expenditure of Rs37.006 million was not produced as the same was not maintained which might lead to misappropriation and misuse of public money.

The matter was reported to the DCO / PAO in December, 2013. It was replied that the record will be produced at the time of DAC meeting. Neither any DAC meeting was convened nor any compliance reported till finalization of this report.

Audit recommends that all record be produced for audit besides fixing responsibility against person(s) at fault for non-production of record under intimation to Audit.

1.2.3 Irregularity and Non-compliance of Rules

1.2.3.1 Non-imposition of Penalty – Rs6.924 million

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

DO (Buildings) & DO (Roads) awarded five (5) works during 2011-13 with a cost of Rs69.240 million. Neither the works were completed nor any penalty imposed. Further, the contractors did not apply for extension in time limit to the Engineer-in-charge. This resulted in non-imposition of penalty for delay in completion of works @ 10% amounting to Rs6.924 million as detailed below:-

(Rs in million)

S. N	Formation	Name of work	Date of commencement	Date of Completion	Amount	Penalty
1	DO (Buildings)	P/O M/F I/c 2No.C/R etc at GBPS Dk: MochianJand	3-11-12	02-05-2013	2.393	0.239
2	DO (Roads)	Rehabilitation of Road from T.H.A road (km) 107 to Kali Dali Tehsil Jang District Attock.	19-3-2012	28-07-2013	14.380	1.438
3	-do-	Construction of Road from T.K Road Langer Stop Danish School District Attock L=4.51Km	7-05-2011	17-05-2012	35.499	3.549
4	-do-	Construction of internal roads Danish School District Attock L=1.72Km	7-05-2011	17-05-2012	14.68	1.468
5	-do-	Rehabilitation of link road in village Sidhrial Tehsil Fateh Jang	01-08-2012	03-06-2013 but work was not completed in 6/ 2013	2.288	0.228
				Total	69.240	6.924

Audit holds that due to weak internal control and negligence, penalty for delay in completion was not imposed resulting in loss of Rs6.924 million to the public exchequer.

The matter was reported to the DCO / PAO in December, 2013. Neither any working paper was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility and recovery of the amount from the contractor or the person(s) held responsible under intimation to Audit.

[AIR Para No.10, 1, 4, 5]

1.2.3.2 Non-recovery on account of arrears from defaulters – Rs6.889 million

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Zila Council Office Attock failed to recover an amount of Rs6.889 million on account of arrears of License Fees and rent of shops up to 2012-13 as detailed below:-

Amount in Rs

Sr. No	Nature	Amount to be recovered	Amount realised	Recoverable
1	Arrears of License Fee	8,061,500	1,314,500	6,747,000
2	Arrears of 2 Shops of Zila Council	142,075	-	142,075
		8,203,575	1,314,500	6,889,075

Audit holds that due to mismanagement and weak internal controls, Government dues were not collected causing a loss to public exchequer of Rs6.889 million.

The matter was reported to the DCO / PAO in December, 2013. Neither any working paper was submitted nor DAC meeting convened till finalization of this report.

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

[AIR Para No.1]

1.2.3.3 Non-allocation and utilization of funds by citizen community boards-Rs2.800 million

According to Section 109 read with section 119 of PLGO, 2001, not less than twenty-five percent of the development budget shall be set apart by the Local Government for utilization through Citizen Community Boards.

Scrutiny of the record of EDO (F&P) revealed that neither 25% share of development budget had been reserved for utilization through CCBs nor unspent balance carried forward to the following years. Utilization of funds through CCBs was also found “Nil” till date as detailed below:

(Rs in million)

Period	Development Budget	CCBs Share in Budget @ 25%	Utilization till date
2012-13	11.200	2.800	Nil

Audit holds that due to non-allocation of funds utilized by the CCBs, the purpose of community participation in the execution of development schemes was not met and the entire development funds were utilized by the Local Government.

The matter was reported to the DCO / PAO in December, 2013. Neither any working papers were submitted nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility of non-allocation and utilization of funds through CCBs needs to be fixed under intimation to audit.

[AIR Para No. 2]

1.2.3.4 Non Credit of Lapse Securities to Government Revenue-Rs2.784 million

As per instruction contained in article 399 CPWA code, Para 54 DFR and Para 12.7 of PFR laid down that all lapsed, confiscated and unclaimed deposits lying more than 3 complete years may be credited to government revenue.

Audit of accounts of DO (Buildings) for the year 2012-13 revealed that an amount of Rs2.784 million was found unclaimed since January, 2009. According to above mentioned rule, securities unclaimed till 03 years become lapsed and required to be credited to the treasury. This

resulted in blockage of Government revenue amounting to Rs2.784 million as detailed below:

Name of Scheme	Amount (Rs)
Vr. No. 36 Dt. 16-1-2009 R/F M.Razzaq "Const: of Lib: Room GGES Burj	6,000
Vr. No. 37 Dt. 16-1-2009 R/F M.Razzaq "Const: of Lib: Room GGES Jhang	6,000
Vr. No. 45 Dt. 16-1-2009 R/FYahya Enterprises "Const: of Lib: Room GGES Kisran	36,266
Vr. No. 8 Dt. 13-2-2009 R/F AuliaKhan "M/R to THQ Hospital Pindigheb"	1,832
Vr. No.6 Dt. 2-3-2009 R/FmohammadRafique "M/R to DCO Complex Attock"	34,893
Vr. No.21 Dt. 17-3-2009 R/F M/S AlamKahan& Co "Const: of Sewerage System Resi: Colony DHQ Attock"	10,640
Vr. No.41 Dt. 18-3-2009 R/F Mohammad Rafique "Conversion of room in to computer room DCO Complex Attock"	24,621
Vr. No.63 Dt. 19-3-2009 R/F Murad Bukhsh "P/O M/F in RCH Gharibwal"	63,540
Vr. No.68 Dt. 21-3-2009 R/F Zafar Iqbal "Const: of 3 No C/Room, 4 Toilets GGCSM Bhangi	141,690
Vr. No.70 Dt. 21-3-2009 R/F Zafar Iqbal "P/O M/F MCH Centre Mirza	55,309
Vr. No.03 Dt. 09-09-2009 R/F Mushtaq& Sons "Upgradation of GBPS Ghourghushti No 1	189,030
Vr. No.07 Dt. 09-06-2009 R/F Fiad Hussain Ren: of MCH Centre NursinsRavn THQ Hassanabdal.	96,075
Vr. No.08 Dt. 09-06-2009 R/F Fida Hussain const: of B.H.U. village Galial (Jand	695,161
Vr. No.12 Dt. 09-06-2009 R/F Zeb Enterprises const: of New Govt. Boys Pry: School Gar (Hazro)	172,694
Vr. No.13 Dt. 09-06-2009 R/F Yahya Enterprises const: of Midwifery student DHQ Hospital Attock.	711,028
Vr. No.51 Dt. 18-06-2009 R/F Zafar Iqbal M&R to see: Measure DCO Computer Attock.	19,007
Vr. No.52 Dt. 18-06-2009 R/F Zafar Iqbal const: of Both Room General Nursing School Attock.	7,200
Vr. No.05 Dt. 13-10-2009 R/F Amir Muhammad P/O M.F.B/Wall H.P. GBPS Badra.	58,189
Vr. No.21 Dt. 20-10-2009 R/F Al-Jeemconst: P/O M.F.2 NO Toilet B/Wall GGES Sukhwal.	15,728
Vr. No.37 Dt. 21-11-2009 R/F Murad Baksh Re-const: of 1 No C/R 2 Toilet GBES ShahbazPur	38,367
Vr. No.12 Dt. 03-12-2009 R/F Ayub Khan const: of 2 No Toilet B/Wall GGPS Ismail.	24,332
Vr. No.13 Dt. 14-12-2009 R/F RehmanConstruction P/O M.F.Const: of 1 No C/R B/Wall GGPS Khal.	51,630
Vr. No.18 Dt. 14-12-2009 R/F Mushtaq& Sons P/O M.F. Repair of 2 C/R 4 Toilet GBPS Qutabsandi.	47,353
Vr. No. 51 Dt. 16-12-2009 R/F Murad Baksh P/O M.F.2 Toilet 2 C/R GBES ShahbazPur.	11,000
Vr. No. 09 Dt. 19-02-2010 R/F S & S constructionconst: of shalterless pry. School punjwal.	128,242
Vr. No. 21 Dt. 26-02-2010 R/F Wajid Ali repair of 2 Toilet B/Wall GBPS Namal.	47,283
Vr. No. 22 Dt. 26-02-2010 R/F above named const: of 2 C/R 2 Toilet GBPS Dh. Chhab.	73,246
Vr. No. 26 Dt. 26-02-2010 R/F above named const: of 2 Toilet B/Wall DWF. GBPS Dh. Aziz	18,120
Total	2,784,476

Audit holds that due to mismanagement and weak internal controls, lapsed securities amounting to Rs2.784 million were not credited into the treasury.

The matter was reported to the DCO / PAO in December, 2013. Neither any working papers were submitted nor DAC meeting convened till finalization of this report.

Audit recommends deposit of lapsed securities into treasury besides fixing responsibility against the person(s) for delay.

[AIR Para No. 5]

1.2.3.5 Excess purchase than actual requirement-Rs2.110 million

Every local government shall be responsible to ensure that it develops the effective means to implement the budget as passed by the council; and to ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure according to Rule 64(i)&(ii) of PDG & TMA (Budget) Rules, 2003.

DHQ Hospital, Attock purchased three (03) Baby Incubators amounting to Rs3,165,000 (@Rs1,055,000/each) during 2012-13 in excess of the quantity required by the hospital. It was evident from the record of nursery ward that 1 (one) baby incubator was enough for the whole year requirements of DHQ Hospital. This resulted in excess purchase of two (02) incubators worth Rs2,110,000.

Audit holds that due to mismanagement and weak internal controls, procurement was made without evaluating the actual requirement.

The matter was reported to the DCO / PAO in December, 2013. It was replied that procurement was made for Neonatal Intense Care Unit established in SHQ Hospital. Reply was not acceptable because procurement was made without analyzing the actual requirement. Neither any DAC meeting was convened nor compliance reported till finalization of this report.

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

[AIR Para No. 9]

1.2.3.6 Non recovery on account of NPA and Room Rent Charges- Rs1.189 million

According to the Government of the Punjab, Health Department Notification No. SO(ND)6-1/B-II dated 09.02.2011, Non Practicing Allowance (NPA) is only admissible to Doctors working at THQ and DHQ hospitals, for not-practicing privately. Further according to the bye laws of the sports complex, if any officer occupy the room of Sports Complex during posting in the District Attock, recovery will be made @ Rs250 per day.

Seventeen (17) doctors posted at DHQ Hospital were continuing their on record private practices and allowed to draw NPA amounting to Rs816,000 during 2012-13. Six(06) officers of miscellaneous departments were allowed to utilize the rooms of District Sports complex without recovery of room rent charges amounting to Rs302,500. This resulted in non recovery of Rs1.119 million as detailed in **Annex C**.

Audit holds that due to mismanagement and weak internal controls, recovery of Rs1.119 million was not made.

The matter was reported to the DCO / PAO in December, 2013. Neither any tenable reply was submitted nor DAC meeting convened till finalization of this report.

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

[AIR Para No. 9,10,11]

1.2.3.7 Non recovery on account of NPA & Overhead charges - Rs1.082 million

According to the Government of the Punjab, Health Department Notification No. SO(ND)6-1/B-II dated 09.02.2011, Non Practicing Allowance (NPA) is only admissible to Doctors working at THQ and DHQ hospitals for not practicing privately. According to Finance Department Government of Punjab Letter No.RO (TECH) FD 2-3/2004 dated 2nd August, 2004 “ten percent over head charges may be added in addition to 10% contractor profit already allowed in rate analysis standardized by Finance Department for purpose of estimation”.

Twelve(12)doctors posted at the office of DO (Health) during 2012-13 were paid an amount of Rs612,000 on account of NPA in violation of above criteria.Further, DO (Soil Conservation)Attock

executed 37 schemes of Embankment & Drainage works during FY 2012-13 without involvement of contractors and while making payment overhead charges of Rs469,888 were not deducted. This resulted in an over payment of Rs1.082 million as detailed below:-

Amount in Rs				
Sr. No.	Formation	Name/Description	Monthly rate	Payment made
1	DO (Health)	Khurram Waqas	4,000	48,000
2	-do-	Muhammad Javed	5,000	60,000
3	-do-	Usama Mustafa	4,000	48,000
4	-do-	Mohammad Shafique	4,000	48,000
5	-do-	Muhammad Waseem Ashraf	4,000	48,000
6	-do-	Muhammad Munawar Rafique	4,000	48,000
7	-do-	Muhammad Yasar Pervaiz	4,000	48,000
8	-do-	Muhammad Umer Qaiser	4,000	48,000
9	-do-	Shafiq-ur-Rehman Jamil	4,000	48,000
10	-do-	Mazhar Zulfiqar	4,000	48,000
11	-do-	Asif Hayat Khan	4,000	48,000
12	-do-	Abrar Ahmed	6,000	72,000
13	DO (Soil Conservation)	10 % of 37 schemes Embankment & Drainage works		469,888
			Total	1,081,888

Audit holds that due to mismanagement and weak internal controls, recovery of Rs1.082 million was not made.

The matter was reported to the DCO / PAO in December, 2013. Neither any tenable reply was submitted nor DAC meeting convened till finalization of this report.

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

[AIR Para No.9, 2]

1.2.3.8 Non recovery on account of uncredited balances-Rs1.077 million

As per Health Department Government of the Punjab Letter No.PA/SD(Admn)MISC/2009 dated 3rd July, 2009 appointment of doctors on contract basis has been discontinued and allowed to make recruitment on adhoc basis. According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that

all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Appointments of five (5) doctors were changed from contract to adhoc basis in THQ Hospital (Hazro) but they were allowed annual increments amounting to Rs517,270 in violation of above letter. MS DHQ Hospital Attock paid Rs6,282,350 on account of medicines during 2012-13, but income tax was deducted @1% instead of 3.5% resulting in less deduction of Rs157,059. Twenty Nine (29) members got membership of sports complex operated under DO (Sports) but the membership fee amounting to Rs177,200 was not deposited. Nine (09) Officials were posted at DHQ Hospital during 2011-13 but 5 % maintenance charges for Government allotted residences amounting to Rs225,072 were not deducted. This resulted in non recovery of Rs1,076,601 as detailed in **Annex D**.

Audit holds that due to mismanagement and weak internal controls, recovery of Rs1.077 million was not made.

The matter was reported to the DCO / PAO in December, 2013. Neither any tenable reply was submitted nor DAC meeting convened till finalization of this report.

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

[AIR Para No.4,6,11,5]

ANNEXURES

Detail of MFDAC Para

Sr.No	Name of Formation	Description of Para	Nature of Para	Amount
1	DHQ Hospital	Procurement of Ringer Lactate at exorbitant rates-Rs470,000	Non Compliance of Rule	Rs 470,000
2		Non supply of medicines Rs2.177 million and non forfeiture of security Rs-108,850	-do-	Rs-108,850
3		Un-authorized purchase from blacklist suppliers Rs2.239 million	-do-	Rs2.239 million
4		Excess expenditure on free dialysis facilities above the patient load per month Rs-3.023 million	-do-	Rs-3.023 million
5		Non recovery of HSRPA from doctors on Post Graduate traineeRs360,000	Recovery	Rs360,000
6		Irregular drawl of pay and allowances Rs163,856	-do-	Rs163,856
7		Non deduction of house rent allowance Rs225,072	-do-	Rs225,072
8		Loss to Govt. due to non recovery of Rs87,600	-do-	Rs87,600
9		Non deposit of hospital receipt into Govt. treasury Rs31,338	-do-	Rs31,338
10	RHC Magian	Irregular drawl of pay and allowances Rs512,420 and recovery of HSRA Rs37,455	-do-	Rs37,455
11		Irregular purchase of rate contract medicines through LP Rs74,700	Recovery	Rs74,700
12		Non verification of receipt Rs221,304	-do-	Rs221,304
13	DO (Forest)	Excess expenditure than budget allocation Rs835,242	-do-	Rs835,242
14		Irregular expenditure without tender Rs294,000	-do-	Rs294,000
15		Non verification of receipt Rs6,869,577	-do-	Rs6,869,577
16		Loss to Govt. due pooling in auction Rs341,314	-do-	Rs341,314
17		Purchase from Un-Registered suppliers Rs399,550 and Non recovery of Rs50,826	-do-	Rs399,550
18	DO (Fire Fighter & Rescue Establishment)	Un-authorized creation of post and irregular drawl of pay and allowances Rs324,000	-do-	Rs324,000
19	Razia Sultan School for Blind	Non verification of GST paid Rs555,876 & Non deduction of Sales tax Rs22,822	-do-	Rs22,822
20		Doubtful drawn of POL Rs103,100	-do-	Rs103,100
21		Irregular expenditure without tender Rs355,216	-do-	Rs355,216
22		Irregular procurement of teaching aid without tender Rs166,286	-do-	Rs166,286
23	THQ Hospital Pindigheb	Non deduction of house rent allowance Rs.163,612	Recovery	Rs.163,612
24		Irregular purchase of medicines without DTL Rs118,220	Non Compliance of Rule	Rs118,220
25		Non recovery of liquidated damages@2% for late supply of medicines Rs88,012	- Recovery	Rs88,012
26		Substandard purchase of medicines deviation of rate contract Rs42,000	Non Compliance of Rule	Rs42,000
27		Procurement of Ringer Lactate at exorbitant rates-Rs245,000	-do-	Rs245,000
28	DO (Sports)	Expenditure over and above then budget allocation Rs1.165 million	-do-	Rs1.165 million

29		Non-surrendering of saving – Rs656,565	-do-	Rs656,565
30		Unjustified expenditure on POL charges Rs266,114	-do-	Rs266,114
31		Non-collection of security from the members Rs123,000	Recovery	Rs123,000
32		Irregular purchase of panaflex banners Rs97,824	Non Compliance of Rule	Rs97,824
33		Irregular expenditure on purchase kits and uniform Rs.78,150	-do-	Rs.78,150
34	DO (Buildings)	Un-justified tendering /acceptance without funds – Rs93.441 million	-do-	Rs93.441 million
35		No surrendering of funds. Rs7.215 million	-do-	Rs7.215 million
36		Unjustified Excess expenditure then budget Rs3.514 million	-do-	Rs3.514 million
37		Unjustified payment of pacca brick work Rs2.512 million	-do-	Rs2.512 million
38		Unjustified Crediting of Old Material to Work Rs351,815	-do-	Rs351,815
39		Unjustified Crediting of Old Material without Approval of Rates from Competent Authority - Rs.351,815	-do-	Rs.351,815
40		Overpayment Due To Excavation Execs quantities than BOQ - Rs.295,695	Recovery	Rs.295,695
41	THQ Hospital Hazro	Non recovery on account of House Rent Allowance – Rs 1.006million	-do-	Rs 1.006million
42		Unjustified drawing payment without DTL – Rs499,950	-do-	Rs499,950
43		Denial of Medicines –Rs97,500	Non Compliance of Rule	Rs97,500
44		Unjustified payment of liability Rs 93,489	-do-	Rs 93,489
45		Misclassification of Rs89,531	-do-	Rs89,531
46	RHC Rangro	Un-Justified Expenditure In Excess Of Budget-Rs.5.943 Million	-do-	Rs.5.943 million
47		Justified Expenditure Without Budget -Rs.130,000	-do-	Rs.130,000
48		Irregular Payment Without DTL Of Medicine-Rs.125,710	-do-	Rs.125,710
49		Irregular Payment Beyond Competence-Rs.123,630	-do-	Rs.123,630
50		Irregular Expenditure In Excess Of Prescribed Ratio-Rs.94,024	-do-	Rs.94,024
51	Institute for the slow learners, Attock	Non-surrendering of saving –Rs3.60 million	-do-	Rs3.60 million
52		Doubtful agreement of school building rent paid Rs266,310	-do-	Rs266,310
53		Expenditure over and above then budget allocation Rs369,307	-do-	Rs369,307
54		Un-authorized purchase without tender board-Rs146,180	-do-	Rs146,180
55		Unjustified purchase in violation of codel formalities - Rs99,900	-do-	Rs99,900
56		Doubtful expenditure of Rs79,631	-do-	Rs79,631
57	EDO(W&S), Attock	Non Surrendering of the savings Rs6.412 million	-do-	Rs6.412 million
58		Unjustified Payment in excess budget Rs. 1.552 million	-do-	Rs. 1.552
59		Unjustified drawing of POL & Repair against Vehicles of DO(Buildings) Rs241,868	-do-	Rs241,868
60		Unjustified expenditure involution of codel formalities Rs. 133,212	-do-	Rs. 133,212
61		Over payment due to wrong payment of pay and allowance Rs44,693	Recovery	Rs44,693
62	DCO	Irregular expenditure of Rs 2.5 million	Non Compliance	Rs 2.5 million

63		Un-authorize expenditure of Rs 1.13 million	-do-	Rs 1.13 million
64		Loss to Government Rs 2.0 million due to non auctioning of vehicle	-do-	Rs 2.0 million
65		Non surrendering of saving of RS 17.39 million	-do-	RS 17.39 million
66		Irregular expenditure of Rs 1.024 million	-do-	Rs 1.024 million
67		Fictitious expenditure of Rs 101052/-	-do-	Rs 101052/-
68		Irregular expenditure of Rs 214774/-	-do-	Rs 214774/-
69		Irregular expenditure of Rs.386497/-	-do-	Rs.386497/-
70		Doubtful Expenditure of Rs 172177/-	-do-	Rs 172177/-
71	DO (Live Stock)	Irregular issuance of Medicine due to non posting of doctors in dispensaries valuing Rs474700/-	-do-	Rs474700/-
72		Irregular Expenditure Of Rs.9.05 Million Due To Excess Then Budget Allocation	-do-	Rs.9.05 million
73		Irregular Expenditure Of Rs.9.05 Million Due To Excess Then Budget Allocation	-do-	Rs.9.05 million
74		Non surrendering of saving of RS 508886/-	-do-	RS 508886/-
75		Doubtful Expenditure On A.I Gloves Without Rs.90000/-	-do-	Rs.90000/-
76		Doubtful payment of Rs 370516/-	-do-	Rs 370516/-
77	Zila Council Secreteriat	Non Verification Of G.S.T. Valuing Rs.55635/-	-do-	Rs.55635/-
78		Non transparent auction of property of district	-do-	
79	THQ Hospital (Hasanabdal)	Purchase of Medicine in Violation of Government Instructions _Rs1.7million	-do-	Rs1.7million
80		Un lawful Purchase of Medicines without DTL Report Rs302,255/-.	-do-	Rs302,255/-.
81		Non deduction of Conveyance Allowance Rs.75000/-	Recovery	Rs.75000/-
82		Loss to government of Rs. 5.0 million (Appx) due to Non Auction of Value able machinery.	Loss to Government	Rs. 5.0 million
83	EDO (CD)	Fictitious payment of Rs 67726/-	Non Compliance	Rs 67726/-
84		Fictitious payment of Rs 57130/-	do-	Rs 57130/-
85		Non surrendering of saving of Rs2.80 million	do-	Rs2.80 million
86	RHC Domail	Un-justified expenditure of Rs 577238 on medicine without DTL	do-	Rs 577238
87		Purchase of Medicine in Violation of Government Instructions _Rs 0.593 million	do-	Rs 0.593 million
88		Non surrendering of saving of RS 0.45 million	do-	RS 0.45 million
89	DEO (SE)	Expenditure of Rs 1.92 (M) over & above the Budget allocation	do-	Rs 1.92 (M)

90		Non surrendering of saving of RS 2396585/-	do-	RS 2396585/-
91		Irregular purchase of photocopier of RS. 99918.	do-	RS. 99918.
92	Special Education Centre (Hassan Abdal)	Non surrendering of saving of RS 1346756/-	do-	RS 1346756/-
93		Non-verification of deposits Rs.96648/-	do-	Rs.96648/-
94		Irregular Purchase of Rs 45200/-	do-	Rs 45200/-
95	DO (Roads)	Doubtful purchase of POL and Repair of Vehicle Rs: 1.294(M) from 07/2012 to 06/2013.	do-	Rs: 1.294 million
96		Doubtful Expenditure Rs: 93614.00/- on account of T.A/D.A during 2012-13.	do-	Rs: 93614.00/-
97		Non Maintenance of cash book in proper Manners Rs: 10.207(M) for the month of June 2013.	do-	Rs: 10.207 million
98		Non reconciliation of treasury schedules of Rs: 10.207(M) for the month of June 2013.	do-	Rs: 10.207 million
99		Non- accounting of store in stock Register.	do-	
100		Non Auction of old Machineries and equipment etc valuing Rs: 2.000(M) Approximately.	do-	Rs: 2.000(M)
101		Doubtful purchase of Stationery Rs: 40000.00/- during 07-2012 to 06-2013.	do-	Rs: 40000.00/-
102	EDO (Health)	Doubtful expenditure on account of POL of Rs 567256.00/-	do-	Rs 567256.00/-
103		Doubtful Expenditure on account of Repair of Vehicle of Rs 118273.00/- for the period 7/2012 to 6/2013.	-do-	Rs 118273.00
104		Non-Production of Record on account of purchase of medicine, machinery and equipments Rupees in Million.	Non Production of Record	
105		Misuse of Telephones of Rs: 125000.00/- for the period 7/2010 to 6/2013.	do-	Rs: 125000.00
106		Bogus purchase of Stationary for the period 7/2012 to 6/2013 of Rs: 67666.00/-	Non Compliance of Rule	Rs: 67666.00/-
107		Fictitious Expenditure on account of TA/DA of Rs: 250000.00/- for the period 7/2012 to 6/2013.	-do-	Rs: 250000
108	THQ Hospital Fateh Jang	Irregular expenditure on account of purchase of medicine -Rs. 1699124.00/-.	Recovery	Rs. 1699124.00/-.
109		Un-authorized occupation of Hospital accommodation, recovery of Rs:576000.00/-	Non Compliance of Rule	Rs:576000.00/-
110		Non deposit of X-Ray developer fixer waste water charges -Rs 98700.00/-	-do-	

111		Doubtful expenditure on account of POL of Rs 462600.00/-	-do-	Rs 462600
112		Doubtful Expenditure on account of Repair of Vehicle of Rs 34500.00/- for the period 7/2012 to 6/2013.	-do-	Rs 34500
113		expenditure on account of X-Rays of Rs 98700.00/-	-do-	Rs 98700
114		Irregular Issue of MLC.	-do-	
115		Misuse of Electricity of Rs: 311097.00/-.	-do-	Rs: 311097
116		Misuse of Telephones of Rs: 37821.00/- for the period 7/2010 to 6/2013.	-do-	Rs: 37821
117		Bogus purchase of Stationary for the period 7/2010 to 6/2013 of Rs: 19735.00/-.	-do-	Rs: 37821
118		Doubtful purchase of Bed and Clothing Rs: 49075.00/- for the period 7/2012 to 6/2013.	-do-	Rs: 19735
119	Deaf & Defective Hearing School Attack	Doubtful expenditure on account of POL of Rs 187098.00/-	-do-	Rs 187098
120		Doubtful Expenditure on account of Repair of Vehicle of Rs 102664.00/- for the period 7/2012 to 6/2013.	-do-	Rs 102664
121		Doubtful expenditure on account of uniforms of Rs 333155.00/-	-do-	Rs 333155
122		Doubtful expenditure on account of other Rs: 42762.00/- for the period 7/2012 to 6/2013.	-do-	Rs: 42762
123		Bogus purchase of Stationary for the period 7/2012 to 6/2013 of Rs: 42000.00/-	-do-	Rs: 42000
124	RHC Bhatar Attack	Irregular expenditure on account of purchase of medicine -Rs. 1799915.00/-.	-do-	Rs. 1799915
125		Non-Production of Receipts of three years 7/2010 to 6/2013 Rupees in Million.	Non Production of Record	
126		Un-authorized occupation of Hospital accommodation, recovery of Rs:1620000.00/-	Recovery	Rs:1620000
127		Non deposit of X-Ray developer fixer waste water charges -Rs 47520.00/-	-do-	Rs 47520
128		Doubtful expenditure on account of POL of Rs 268854.00/-	Non Compliance of Rule	Rs 268854
129		Doubtful Expenditure on account of Repair of Vehicle of Rs 134840.00/- for the period 7/2010 to 6/2013.	-do-	Rs 134840
130		Doubtful expenditure on account of X-Rays of Rs 248802.00/-	-do-	Rs 248802
131		Irregular Issue of MLC.	-do-	

132		Misuse of Electricity of Rs: 272609.00/-.	-do-	Rs: 272609
133		Misuse of Telephones of Rs: 95000.00/- for the period 7/2010 to 6/2013.	-do-	Rs: 95000
134		Doubtful expenditure on account of other Rs: 139939.00/- for the period 7/2010 to 6/2013.	-do-	Rs: 139939
135		Doubtful expenditure on account cost of other store Rs: 119745.00/- for the period 7/2010 to 6/2013.	-do-	Rs: 119745
136		Bogus purchase of Stationary for the period 7/2010 to 6/2013.	-do-	
137		Doubtful purchase of Bed and Clothing Rs: 29936.00/- for the period 7/2010 to 6/2013.	-do-	Rs: 29936
138		Irregular Expenditure on Machinery and other Equipments of Rs: 104400.00/- for the period 7/2010 to 6/2013.	-do-	Rs: 104400
139		Fictitious Expenditure on account of TA/DA of Rs: 135835.00/- for the period 7/2010 to 6/2013.	-do-	Rs: 135835
140	DO (B&F)	Non utilization of CCBs funds – Rs75.00 million	-do-	Rs75.00 million
141		Non Earmarking of Development Funds for CCBs Rs2.8 million	-do-	Rs2.8 million
142		Preparation of Budget in Violation of Instructions	-do-	
143		Mis Use of Funds on Account of POL & Repair of Vehicle Rs512, 373	-do-	Rs512, 373
144		Doubtful/ unjustified Expenditure on A/c of TA/DA amounting Rs.196,452	-do-	Rs.196,452
145	DO (Health)	Non recovery of Liquidated Damages Rs46,348	Recovery	Rs46,348
146		Overpayment on account of Pay & Allowances Rs 324,895	-do-	Rs 324,895
147		Overpayment on account of Health Sector Reform Allowance Rs112,240	-do-	Rs112,240
148		Non Deduction of General Provident Fund, Benevolent Fund & Group Insurance	-do-	
149		Doubtful Operation of BHU's	Non Compliance of Rule	
150		Irregular expenses without justification Rs51,194, recovery thereof	Recovery	Rs51,194
151		Un-Justified drawl of "HSRA" and Conveyance Allowance during Leave & Absent Periods, amounting to Rs.389,051	-do-	
152		Unjustified Drawl of House Rent Allowance and Conveyance Allowance amounting to Rs130,848	-do-	Rs130,848

153		Loss to Govt. worth million of Rupees due to non implementation of Punjab Pure Food Ordinance 1,960	Non Compliance of Rule	
154		Un-Justified drawl of "Health Sector Reform Program Allowance" amounting to Rs.288,000	-do-	Rs.288,000
155		Non deposit of purchase Fee Rs1,930.	Recovery	Rs1,930.
156		Non Production of Record	Non Production of Record	
157		Un-Justified drawl of "Health Sector Reform Program Allowance" during General Duties.	Non Compliance of Rule	
158		Irregular Expenditure to Discharge Liabilities of Previous Year – Rs59,613	-do-	Rs59,613
159	DO (Soil Conservation)	Un-reconciled Difference between Cash Book & Bank Statement Rs1.843 million	-do-	Rs1.843 million
160		Irregular Expenditure to Discharge Liabilities of Previous Year – Rs71,373	-do-	Rs71,373
161		Illegal Occupation on the Properties of Agriculture Department (Soil Conservation Wing)	-do-	
162	EDO (F&P)	Expenditure in Excess of Budget Allocation –Rs530,216	-do-	Rs530,216
163		Non Surrender of Anticipated Savings -Rs 3.027 million	-do-	Rs 3.027 million
164		Mis Use of Funds on Account of POL & Repair of Vehicle Rs268,226	-do-	Rs268,226
165		Improper maintenance / doubtful issuance of stock/ store items	-do-	
166	General Nursing School	Doubtful Disbursement of Stipend/ Incentives –Rs12.812 million	-do-	Rs12.812 million
167		Likely Misappropriation on A/c of Mess and recreational Fund	-do-	
168		Non Production of Record	Non Production of Record	
169		Irregular payment of Inadmissible allowances amounting to –Rs679,200	Non Compliance of Rule	Rs679,200
170		Un-authorized Drawl of Conveyance Allowance –Rs51,300	Recovery	Rs51,300
171		Un-reconciled Difference between Cash Book & Bank Statement – Rs1.312 million	Non Compliance of Rule	Rs1.312 million
172		Irregular Expenditure to Discharge Liabilities of Previous Year – Rs97,568	-do-	
173		Irregular / Doubtful Drawl and Payment Amounting to Rs272,268	-do-	Rs272,268
174		Expenditure in Excess of Budget Allocation –Rs1.423 million	-do-	Rs1.423 million

175		Non-Maintenance of TA/DA Appropriation Register on the Prescribed Format SY – 329 Amounting to Rs-90,985	-do-	
176	SMO RHC Chhab	Irregular Expenditure in Excess of Budget Allocation -Rs1.348 million	do-	Rs1.348 million
177		Non Surrender of Anticipated Savings -Rs 615,764	-do-	Rs 615,764
178		Denial of Medicines Due to Late Purchase of Medicines –Rs426,427	-do-	Rs426,427
179		Un-authorized Drawl of Conveyance Allowance -Rs9,640	Recovery-	92,640
180	THQ Hospital Jand	Overpayment on account of HSRA Rs136,800	-do-	Rs136,800
181		Un-authorized Drawl of Conveyance Allowance –Rs120,000	-do-	
182		Sanction of Expenditures Beyond Competency Amounting to Rs98,150	Non Compliance of Rule	Rs98,150
183		Purchase of Medicine in Violation of Government Instructions _Rs1.70million	-do-	Rs1.70million
184		Irregular Procurement of X-Ray items at exorbitant price for Rs98,150 According to Rule 42	-do-	Rs98,150
185		Irregular Local Purchase of Medicine-Rs326,790 causing loss of Rs.26,143	-do-	Rs.26,143
186		Irregular Expenditure on Account of POL –Rs300,000	-do-	Rs300,000
187	Head Mistress Special Education Centre Pindi Gheb,	Irregular Expenditures on Purchase of Uniforms –Rs284,413	-do-	Rs284,413
188		Irregular purchase of Uniforms items-Rs 99,913	-do-	Rs 99,913
189		Unjustified / doubtful Expenditure on R & M of Vehicle -Rs 91,676	-do-	Rs 91,676
190		Non Accountal of Store and Stock amounting to –Rs28,197	-do-	Rs28,197
191		Expenditure in Excess of Budget Allocation –Rs130,476	-do-	Rs130,476
192		Non Surrender of Anticipated Savings Rs2.361 million	-do-	Rs2.361 million
193		Non-verification of GST deposit amounting to Rs53,863	-do-	Rs53,863
194	DO (Envirement)	Overpayment on account of pay & allowances –Rs82,703	Recovery	Rs82,703
195	Zila Council	Irregular Auction of Unserviceable items amounting to –Rs332,000	Non Compliance of Rule	Rs332,000
196		Irregular Payment of Pay & Allowances Due to Shifting of Headquarter –Rs1.668 million	-do-	Rs1.668 million
197		Expenditure in Excess of Budget Allocation –Rs591,209	-do-	Rs591,209

198		Non Surrender of Anticipated Savings -Rs3.182 million	-do-	-Rs3.182 million
199		Non Observance of Terms & Conditions of Agreements	-do-	
200		Non-maintenance of realistic survey of License Fee causing loss to Government	-do-	
201	Dy DO Agriculture (Ext.) Pindi Gheb	Doubtful Expenditure Rs : 36540/- (6576+14992+14972)on Account of Repair of Vehicle No. JMA-4486 during 2007-08, 2009-10 & 2010-11.	-do-	Rs : 36540
202		Doubtful purchase of POL Rs: 94218/- for the Period 2006-07, 2009- 10 and 2011-12.	-do-	Rs: 94218
203		Doubtful Expenditure Rs: 145917/- (51267+34650+60000) on account of T.A/D.A for the period 2006-07, 2008-09 and 2010-11.	-do-	Rs: 145917
204		Doubtful Expenditure Rs: 24073/- (3608+4998+4302+12165)on Account of Consumable items for the period of 2007-08, 2008-09, 2009+10 and 2011-12.	-do-	Rs: 24073
205	Dy DHO Attock	Doubtful Expenditure Rs : 34347/-on Account of Repair of Vehicle	-do-	Rs : 34347
206		Doubtful purchase of POL Rs: 100,000/-	-do-	Rs: 100,000
207		Irregular purchase Stationery of Rs44780.00/-	-do-	Rs44780.00
208		Doubtful Expenditure Rs: 31491.00/-	-do-	Rs: 31491
209		Doubtful Expenditure Rs: 200,000/- on Account of Consumable items for the period of 07-2007 to 06-2012	-do-	Rs: 200,000
210	Dy.DEO (W-EE) Pindigheb	Over Payment of Rs: 609173/-	Recovery	Rs: 609173
211		Unjustified Expenditure Rs:293988/- due to over age.	Non Compliance of Rule	Rs:293988
212		Non reconciliation of treasury schedules.	-do-	
213	Dy DO Soil conservation Pindigheb	Payment of Rs: 224500/- during 07- 2005 to 06-2006 on account of soil conservation.	-do-	Rs: 224500
214		Doubtful Expenditure Rs: 49991/- on account of repair of vehicle during 07- 2007 to 06-2008.	-do-	Rs: 49991
215		Doubtful Expenditure Rs: 19969/- on account of "others" during 07-2011 to 06-2012.	-do-	Rs: 19969

Grand Summary of Appropriation account F-Y 2012-13

Grant No.	Title of Grant/Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Excess + Saving- (Rs)	% of savings
		Rs.	Rs.	Rs.	Rs.	Rs.	
3	Provincial Excise.	8,025,000	0	8,025,000	6,939,551	-1,085,449	14
5	Forests.	6,878,000	830,000	7,708,000	7,702,347	-5,653	0
7	Charges on A/c of M. V. Act.	2,242,000	0	2,242,000	2,184,369	-57,631	3
8	Other Taxes & Duties	4,176,000	0	4,176,000	3,860,168	-315,832	8
10	General Administration	125,444,000	0	125,444,000	95,347,406	-30,096,594	24
15	Education	3,213,151,000	132,063,000	3,345,214,000	3,342,550,907	-2,663,093	0
16	Health Services	652,352,000	72,759,000	725,111,000	724,966,282	-144,718	0
18	Agriculture	96,488,000	654,000	97,142,000	96,942,205	-199,795	0
19	Fisheries	1,390,000	0	1,390,000	1,307,237	-82,763	6
20	Veterinary	79,386,000	9,993,000	89,379,000	89,324,228	-54,772	0
21	Co-operative	17,472,000	1,859,000	19,331,000	19,324,261	-6,739	0
22	Industries	973,000	0	973,000	734,227	-238,773	25
23	Miscellaneous Departments	3,388,000	0	3,388,000	2,503,306	-884,694	26
24	Civil Works	45,244,000	0	45,244,000	41,293,340	-3,950,660	9
25	Communications	133,133,000	5,522,000	138,655,000	137,942,353	-712,647	1
31	Miscellaneous	23,906,000	0	23,906,000	23,805,722	-100,278	0
32	Civil Decence	7,386,000	0	7,386,000	2,204,110	-5,181,890	70
...	Increase in Pay	400,000,000	0	400,000,000	0	-400,000,000	100
		4,821,034,000	223,680,000	5,044,714,000	4,598,932,019	445,781,981	9
36	Development.	29,320,000	4,680,000	34,000,000	36,513,802	-2,513,802	7
41	Roads & Bridges	5,089,000	0	5,089,000	4,451,738	-637,262	13
42	Govt: Buildings	94,383,000	0	94,383,000	21,243,807	-73,139,193	77
	CCB Funds carried forward	75,000,000	0	75,000,000	0	-75,000,000	100
	ADP Funds carried forward	11,200,000	0	11,200,000	0	-11,200,000	100
	Total Development :	214,992,000	4,680,000	219,672,000	62,209,347	157,462,653	72
	Net Total	5,036,026,000	228,360,000	5,264,386,000	4,661,141,366	603,244,634	11

Annex-C
Para1.2.3.6

S.No	Formation	Name of doctor	Place of practice	NPA per month	Amount(Rs)
1	DHQ Hospital	Hahra Sabeen	WMO	4000	48,000
2	-do-	Shazia Asad	WMO	4000	48,000
3	-do-	Sheraz Ahmed	MO	4,000	48,000
4	-do-	Noman Qayyum	MO	4,000	48,000
5	-do-	Talib Hussain	MO	4,000	48,000
6	-do-	Atta ur rehman	MO	4,000	48,000
7	-do-	Saleem Khan	Almoner	4,000	48,000
8	-do-	Faheem Khan	MO	4,000	48,000
9	-do-	Babar Shah	MO	4,000	48,000
10	-do-	Atta Ur Reham	MO	4,000	48,000
11	-do-	Syed Awais abbas	MO	4,000	48,000
12	-do-	Abu Raffay waqas	MO	4,000	48,000
13	-do-	Sabahat afshan	WMO	4,000	48,000
14	-do-	Afsand Yar Khan	MO	4,000	48,000
15	-do-	Syed Zahid Akhtar Zaidi	MO	4,000	48,000
16	-do-	Muhammad Ajmal	MO	4,000	48,000
17	-do-	Saeed Ahmed Khan	MO	4,000	48,000
				Total	816,000

Sr No.	Formation	Name of officer	Period	Amount in Rs @ 250/day
1	DP (Sports)	Mr. Mattiullah Khan EDO(F&P)	One year	91,250
2	-do-	Mr. Malik Shehzad EDO(F&P)	-do-	91,250
3	-do-	Mr. Bhezad AC(UT)	5/13 to 7/13	22,500
4	-do-	Mr. Hamid Raheem DMO	8/12 to 11/12	30,000

Sr No.	Formation	Name of officer	Period	Amount in Rs @ 250/day
5	-do-	Imran Mumtaz (Distt., Magistrates)	4/13 to 7/13	30,000
6	-do-	AzharMajeed (TMO)	3/13 to 7/13	37,500
			Total	302,500
			Grand Total	1,118,500

Annex-D

Para1.2.3.8

Over drawl of pay and allowances in THQ Hospital Hazro

Name of Officer	from	To	Month	Draw	Due	Diff	Amount (Rs)	
Dr. M. Ali MO	01.12.10	30.06.11	7	10,590	9,850	740	5,180	
	01.07.11	30.11.11	5	17,200	16,000	1,200	6,000	
	01.12.11	30.11.12	12	18,400	16,000	2,400	28,800	
	01.12.12	31.10.13	11	19,600	16,000	3,600	39,600	
			Difference of B.Pay					79,580
			Difference of 30% SSB					23,874
	Sub-Total							103,454
Dr. Changaiz Khan MO	01.12.10	30.06.11	7	10,590	9,850	740	5,180	
	01.07.11	30.11.11	5	17,200	16,000	1,200	6,000	
	01.12.11	30.11.12	12	18,400	16,000	2,400	28,800	
	01.12.12	31.10.13	11	19,600	16,000	3,600	39,600	
			Difference of B.Pay					79,580
			Difference of 30% SSB					23,874
	Sub-Total							103,454
Dr. Saddaqaat Hussain MO	01.12.10	30.06.11	7	10,590	9,850	740	5,180	
	01.07.11	30.11.11	5	17,200	16,000	1,200	6,000	
	01.12.11	30.11.12	12	18,400	16,000	2,400	28,800	
	01.12.12	31.10.13	11	19,600	16,000	3,600	39,600	
			Difference of B.Pay					79,580
			Difference of 30% SSB					23,874
	Sub-Total							103,454
Dr. Shafiq-ur-Rehman MO	01.12.10	30.06.11	7	10,590	9,850	740	5,180	
	01.07.11	30.11.11	5	17,200	16,000	1,200	6,000	
	01.12.11	30.11.12	12	18,400	16,000	2,400	28,800	
	01.12.12	31.10.13	11	19,600	16,000	3,600	39,600	
			Difference of B.Pay					79,580
			Difference of 30% SSB					23,874
	Sub-Total							103,454
Dr. Zakir Hussain	01.12.10	30.06.11	7	10,590	9,850	740	5,180	
	01.07.11	30.11.11	5	17,200	16,000	1,200	6,000	
	01.12.11	30.11.12	12	18,400	16,000	2,400	28,800	

	01.12.12	31.10.13	11	19,600	16,000	3,600	39,600
			Difference of B. Pay				79,580
			Difference of 30% SSB				23,874
Sub-Total							103,454
Grand total							517,270

Income Tax not deducted in DHQ Hospital

Amount in Rs

Name of Medicines	Name of Supplier	Rate	Qty	Amount	MFG	I.Tax@Rs 1%	Less deducted
Black Silk No 1	Mian Sons Attock	710	300	213000	Ethicon	2130	5325
I.V Canula 20G	Mian Sons Attock	58.5	8500	497250	B.Braun	4972	12431
I.V Canula 20G	Mian Sons Attock	58.5	3500	204750	B.Braun	2045	5121
I.V Canula 24G	Mian Sons Attock	65	5000	325000	B.Braun	3250	8125
Poly Gelline 500ml	Mian Sons Attock	285	600	171000	B.Braun	1710	4275
Inj.Metron edazole 100ml	Punjab Pharmacy RWp	32.7	10000	327000	Ahad Pharma	3270	8175
Inj.Ciprofl oxacine 100ml	Punjab Pharmacy RWp	38.5	2600	100100	Ahad Pharma	1001	2502
D/Syringes 5cc	Punjab Pharmacy RWp	3.32	150000	498000	Nisa	4980	12450
D/Syringes 5cc	Punjab Pharmacy RWp	3.32	150000	498000	Nisa	4898	12450
Surgical Gloves	Punjab Pharmacy RWp	22	15000	330000	Medimax/me di plus	3300	8250
I.V Giving Set	Punjab Pharmacy RWp	9.7	15000	145500	Shifa	1450	3637
Inj.Hartma n Solution	Mian Sons Attock	67	7400	495800	Zeesol	4958	12395
Inj.Hartma n Solution	Mian Sons Attock	67	4600	308200	Zeesol	3082	7705
Adhesive Plaster	Mian Sons Attock	208	2000	416000	Arsons	4160	10400
Cap.Amoxi cilline	Umair Traders LHR	1.95	200000	390000	Elite Pharma	3900	9750
Cap.Amoxi cilline	Umair Traders LHR	1.95	30000	58500	Elite Pharma	585	1462
Tab.Metfor min HCL	Pharmadic Lab LHR	0.4	20000	80000	Pharmedic Lab	800	2000
Tab.Metro nedazol	Pharmadic Lab LHR	1.95	30000	58500	Pharmedic Lab	585	1462
Syp.Alumo nium Hydroxide	Punjab Pharmacy RWp	29.8	10000	298000	Xenon Pharma	2980	7450

Salbutamol Solution	Punjab Pharmacy RWp	28.5	1500	42750	Xenon Pharma	427	1069
Inj.Diclofenic Sodium	Umair Traders LHR	2.86	60000	171600	harmann Pharma	1716	4290
Inj.Oxytocine	Umair Traders LHR	4.48	30000	134400	Zeesol	1344	3360
Inj.Manitol 20%	Mian Sons Attock	145	600	87000	Zeesol	870	2175
Bicarbonate Solution	Saad Traders	288	1500	432000	Medipak	4320	10800
Total				6,282,350		62,733	157,059

Membership fees not deposited in District Sports Complex

Sr No.	Name	Member ship No.	Last Deposit	Remaining Months	Amount (Rs)
1	Aamir Khan	376	May-13	7	5,600
2	Irfan Ali	378	May-13	7	5,600
3	ShoukatSadiq Ali	390	May-13	7	5,600
4	Muhammad Farooq	387	May-13	7	5,600
5	Faisal Firdos	388	May-13	7	5,600
6	Muhammad Bilal	386	May-13	7	5,600
7	Maj. Muzamal	393	May-13	7	5,600
8	Jahanghir	394	May-13	7	5,600
9	SajidJaved	395	May-13	7	5,600
10	QaisarNaveed	396	May-13	7	5,600
11	Shad Bilal	398	May-13	7	5,600
12	MuhammadEllahi	412	May-13	7	5,600
13	Dr. M. MansoorRafique	417	May-13	7	5,600
14	Shoukat Nasir Bashir	416	May-13	7	5,600
15	Asghar Ali Choudhary	418	May-13	7	5,600
16	TaimoorAslam	33	Jun-12	18	10,800
17	Adnan Bangash	246	Mar-13	9	7,200
18	Ali Bin Zahid	358	Mar-13	9	7,200
19	Amanat Khan Jandoon	361	Mar-13	9	7,200
20	Hassan Waheed	360	Mar-13	9	7,200
21	Jamil Shah	359	Mar-13	9	7,200
22	QaziGhulanMujtaba	371	Mar-13	9	7,200
23	Amir Hassnain	29	May-13	7	5,600
24	Abdul Rehman	373	May-13	7	5,600
25	Ahmad Tariq Abbas	374	May-13	7	5,600
26	Amir Khan	376	May-13	7	5,600
27	EhsanSadaqat	230	May-13	7	5,600
28	M. Irfan Ali	377	May-13	7	5,600
29	M. Hamza Wali	384	May-13	7	5,600
		Total			177,200

Officers allotted Govt Residences but 5 % maintenance charges not deducted in DHQ Hospital

Name	Design.	BPS	Basic Pay	5% /month	Total
Dr. Zahid Akhtar	SMO	18	42,500	2,125	25,500
Dr. Abdul Hameed	SMO	18	42,500	2,125	25,500
Dr. Muhammad Ejaz Khan	APMO	19	58,200	2,910	34,920
Dr. Sobia Sarwar	Gynecologist	18	21,500	1,075	12,900
Riaz Ahmed Physian	Physian	18	42,520	2,126	25,512
Dr. Wajahat Hussain	Surgeon	18	45,500	2,275	27,300
Dr. Zafar Ul Hassan	APMO	19	55,000	2,750	33,000
Dr. Nadeem Qureshi	Child Specialist	20	55,000	2,750	33,000
Humera Mughal	Dental Technician	11	12,400	620	7,440
Total					225,072