



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
CHAKWAL

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AEO	Assistant Education Officer
AGP	Auditor General of Pakistan
ALC	Adult Literacy Center
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
DTL	Drug Testing Lab
EDO	Executive District Officer
F&P	Finance and Planning
FTF	Farogh-e-Taleem Fund
GGHS	Govt. Girls High School
GGPS	Govt. Girls Primary School
GRDs	General Rural Dispensary
HPA	Health Professional Allowance
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
MFDAC	Memorandum For Departmental Accounts Committee
MRS	Market Rate System
MS	Medical Superintendent
NFBE	Non Format Basic Education
NSB	Non Salary Budget
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PFR	Punjab Financial Rules

PDG	Punjab District Governments
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPR	Punjab Procurement Rules
PPRA	Public Procurement Regulatory Authority
PST	Primary School Teacher
RHC	Rural Health Center
SDA	Special Drawing Account
SMO	Senior Medical Officer
SSB	Social Security Benefit
THQ	Tehsil Headquarters
TSE	Technical Sanctioned Estimate
UC	Union Council
WMO	Woman Medical Officer
ZC	Zila Council

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 8 & 12 of the AGPs 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 City 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, Chakwal 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 audit observations of serious nature. 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. In all cases where the Principal Accounting Officer (PAO) does not initiate appropriate action, the audit observations will be brought to the notice of PAC through next year audit report.

The audit results indicate the need for adherence to the regularity frame work 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 discussion of DDO. In spite repeated efforts, executive authorities could not arrange meeting of Departmental Accounting Committee (DAC).

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, 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 14 officers and staff, total 3486 man-days and the annual budget of Rs20.087 million for the Audit Year 2017-18. 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, Chakwal for the Financial Year 2016-17.

District Government, Chakwal 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.

Audit of District Government Chakwal 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.

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 without any leakage of revenue in the Government Account / Local Fund.

a. Scope of Audit.

Total expenditure of the District Government Chakwal covering 272 formations for the Financial Year 2016-17 was Rs3,767.260 million. Out of this, Regional Director Audit District Governments, Rawalpindi Region audited Rs1318.54million of expenditure of which in terms of percentage 35% was total expenditure Director General Audit District Governments Punjab (North) planned and executed audit of 36 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Chakwal for the Financial Year 2016-17 was Rs25.544 million. Regional Director Audit District Governments, Rawalpindi Region audited receipts of Rs 5.18 million which was 20.27% of total receipts.

b. Recoveries at the instance of audit

Recoveries of Rs48.981 million were pointed out, which were not in the notice of the executive before audit.

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

e. Comments on Internal Controls

Internal controls mechanism of District Government Chakwal 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 authorities may be captioned as one of important reasons for weak Internal Controls. Section 115-A (1) of PLGO, 2001, empowers District Administration to appoint an Internal Auditor but the same was not appointed in District Administration Chakwal.

f. The Key Audit Findings

- i. Non-production of Record of Rs136.67million noted in one case¹.
- ii. Non-compliance of Rules of Rs162.67million noted in twenty-two cases².
- iii. Performance related issues of Rs15.599 million noted in five case³
- iv. Internal Controls Weaknesses of Rs10.822 million noted in two cases⁴

g. Recommendations

- i. Departments need to comply with the Public Procurement Rules for rational purchases of goods and services.
- ii. Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment.
- iii. The PAO needs to make efforts for expediting the realization of various Government receipts.
- iv. The PAO needs to take appropriate action for non-production of record.
- v. The DDOs need to incur expenditure within the budgetary limits.
- vi. The DDOs need to use proper classification heads of expenditure.
- vii. The departments needs to expedite utilization of idle resources and improve their performance.
- viii. The departments need to take measures to remove internal control weaknesses.

¹ Para 1.2.1.1

²Para 1.2.2.1 to 1.2.2.22

³ Para 1.2.3.1 to 1.2.3.5

⁴ Para 1.2.4.1 to 1.2.4.2

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	6723.653
2	Total formations under Audit Jurisdiction	272	6723.653
3	Total Entities (PAOs) Audited	1	3442.203
4	Total formations Audited	36	3442.203
5	Audit & Inspection Reports	36	3442.203
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

Table 2: Audit observations

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset Management	0
2	Financial management	162.67
3	Internal controls	10.822
4	Others	152.269
Total		325.761

Table3: Outcome Statistics

(Rs. in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	0	620.28	90.00	972.79	1683.071	3442.203
2	Amount Placed under Audit Observation/ Irregularities of Audit	2.359	33.186	4.259	285.957	325.761	1,517.856
3	Recoveries Pointed Out at the instance of Audit	0	20.15	4.259	24.572	48.981	42.793
4	Recoveries Accepted/ Established at the instance of Audit	0	20.15	4.259	24.572	48.981	42.793

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
5	Recoveries Realized at the instance of Audit	0	0	0	0	0	0

*The amount in serial No 1 column of "total 2016-17" is the sum of Expenditure and Receipts, whereas the total expenditure audited for the year 2016-17 was Rs3442..203million

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.	135.886
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal controls systems	10.822
5	Recoveries, overpayments or unauthorized payments of public money.	28.991
6	Non-production of record to Audit.	136.67
7	Others, including cases of accidents, negligence etc.	13.392
	Total	325.761

Table 5: Cost Benefit

(Rs. in million)

Sr No	Description	Amount
1	Out lays Audited (Items I of Table 3)	1683.071
2	Expenditure on Audit	1.72
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

CHAPTER 1

1.1 DISTRICT GOVERNMENT CHAKWAL

1.1.1 Introduction of Departments

Activities of City 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.

1.1.2 Comments on Budget and Accounts

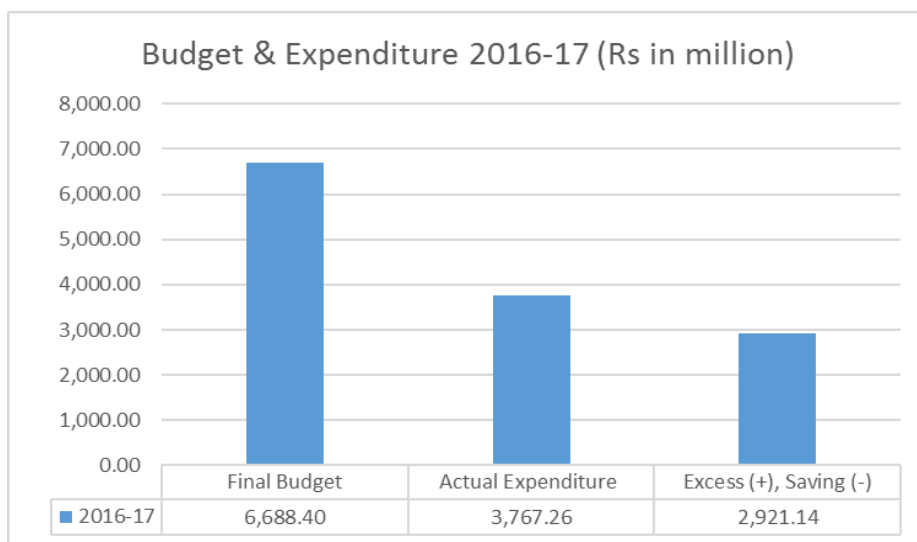
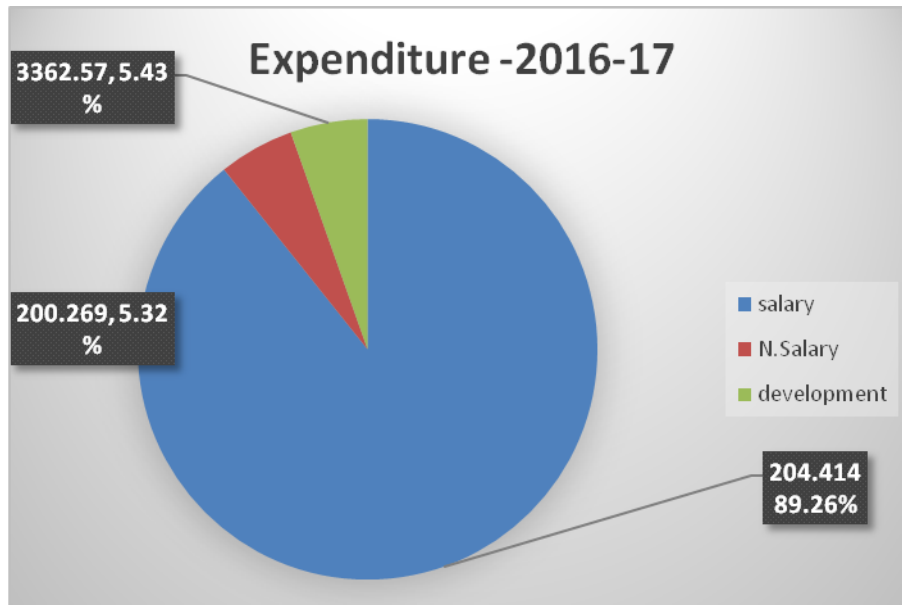
Total budget of District Government Chakwal was Rs6723.653million including salary component of Rs5664.417million, Non Salary component of Rs629.379 million and development component of Rs429.856million. Expenditure against salary component was Rs3362.57 million, Non salary component was Rs200.269 million and development component was Rs204.414 million. Overall savings were Rs2956.397 million which was 43.970% of total budget.

(Rs in million)

2016-17	Budget	Expenditure	Excess (+)	% of Excess / Saving
			/ Saving (-)	
Salary	6,019.560	3,362.57	2,656.99	44.14
Non Salary	267.536	200.269	67.267	25.14
Development	401.304	204.414	196.89	49.06
Total	6,688.400	3,767.253	2,921.147	

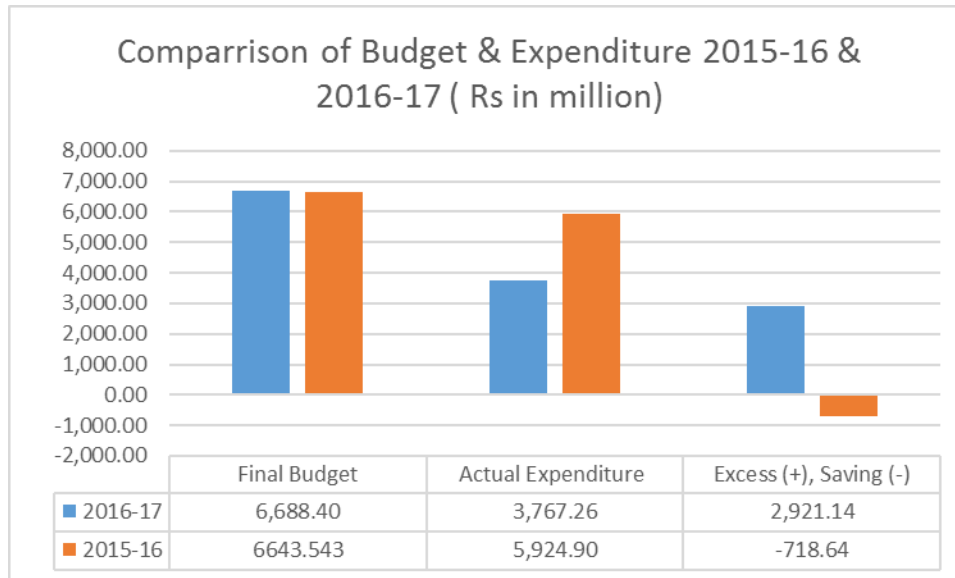
As per Appropriation Accounts 2016-17 of District Government Chakwal the original budget was Rs6,624.257 million, supplementary grant was Rs99.395million whereas Rs35.252million were surrendered/ withdrawn and the final budget was Rs6,688.400 million. Against the final budget total expenditure incurred by District Government Chakwal during 2016-17 was Rs3,767.253 million, as detailed in Annexure-B.

The Salary, Non Salary and Development Expenditure comprised 89.25%, 5.31% and 5.42% respectively of the total Expenditure



The overall saving of Rs2921.14 million was 43.67% of the final budget. The comparative analysis of the budget and expenditure of current and previous

Financial Year	Budget	Expenditure	Savings
	(Rs in million)	(Rs in million)	(Rs in million)
2015-16	6643.543	5,924.90	-718.64
2016-17	6688.40	3767.26	2921.14



The comparative analysis of the budget and expenditure of current and previous Financial Year is depicted as under:

There was 0.67% and 36.41% increase in Budget Allocated and decrease in Expenditure incurred respectively, while there was overall savings of Rs2921.14million during 2016-17.

1.1.3 Brief Comments on the Status of Compliance on 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 Governor of the Punjab:

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	29	Not convened
2	2003-04	29	Not convened
3	2004-05	33	Not convened
4	*Special Audit Report	119	Not convened
5	2009-10	39	Not convened
6	2010-11	49	Not convened
7	2011-12	31	Not convened
8	2012-13	24	Not convened
9	2013-14	16	Not convened
10	2014-15	12	Not convened
11	2015-16	17	Not convened
12	2016-17	30	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 Financial Year instead of the audit year which was 2008-09

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-production of record – Rs 136.67 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

Various formations of District Government Chakwal did not produce auditable record amounting to Rs 136.67 million. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified as detailed at Annexure-C.

Audit holds that due to defective financial discipline and non-compliance of rules, relevant record was not produced to audit by the auditee in violation of constitutional provisions.

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

Audit recommends ensuring submission of record for audit scrutiny besides fixing responsibility against persons at fault.

1.2.2 Irregularity & Non-Compliance of Rules

1.2.2.1 Expenditure in excess of allocated budget - Rs 78.857 million

According to Rule 66(5) of (Budget) Rules 2003, Drawing and Disbursing Officer shall not authorize any payment in excess of the funds placed at his disposal. According to Rule 120 of PLG (Budget) Rules 2001, no expenditure shall be incurred without the necessary appropriation or in excess of sanctioned appropriation.

Following offices of District Government Chakwal incurred expenditure amounting to Rs 78.857 million in excess of budget allocation under head pay and allowances Grant-36 which resulted in un-authorized expenditure as given below and detailed in Annexure-D:

S.No.	Name of office	Excess Expenditure	A.I.R Para No.
1.	HM GGHS Dhudial	2,2465,428	6
2	DO OFWM	1,505,841	1
3	DOH	7,697,231	6
4.	Dy DEO(EE-M) C S Shah	27,028,620	2
5	Dy DEO(EE-M) C S Shah	7,242,448	3
6	SMO RHC Dhudial	12,918,135	6
		78,857,703	

Audit holds that due to poor financial discipline and non-compliance of rules, expenditure was incurred without budget allocation resulting in un authorized expenditure.

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

Audit recommends regularization besides fixing responsibility against the persons at fault.

1.2.2.2 Un-authentic completion of work without Satisfactory end users certificate – Rs 15.143 million

As per Finance Department Govt., of the Punjab letter No.RO(tech)1-2/83-iv dated 29.03.2009 “a certificate should be obtained from end user that the repair / execution has been carried out satisfactory before releasing the final payment to the contractor”. Further Rule 2.115(1) of B&R Codes states that “a

detailed Completion Report or a completion statement must be prepared on the completion of works.

District Officer (Buildings), Chakwal executed and declared completed different development schemes during 7/2016 to 12/2016 with TSE Costing Rs 15.143 million and expenditure incurred amounting to Rs 15.090 million as detailed below:

(Rs in million)

Sr. No	Name of Work	T.S Cost	Agreement Amount	Expenditure
1	Rehabilitation of 05 Nos Classrooms of MC Boys School at Mai Mouzma	3.056	2.969	2.934
2	Reconstruction of Dangerous 03 Nos Classroom in GHS Dandi	2.870	2.822	2.822
3	Construction of Additional Classroom in GHS Dandi	1.125	1.123	1.123
4	Construction of Street & Drains in Village Darot, Dk Balwali, Dk Mushaib, Dk. Hum, Laiti & PCC Road in Village Dhoke Rab Nawaz Dakhli Dhermond	3.944	4.065	4.061
5	Reconstruction of Dangerous 03 Nos Classroom of GHS Kurakwali	2.743	2.737	2.735
6	Construction of Additional Classroom in GHSS at Pichnand	1.125	1.118	1.117
7	Construction of Boundary wall in GBPS Dhoke Dhokian	0.299	0.309	0.298
	Total	15.162	15.143	15.090

The completion certificates from end users were neither obtained nor shown to Audit for authenticity of expenditure. Without obtaining the completion certificate from end users/ institutions, incurrence of expenditure was held doubtful.

Audit holds that due to poor financial discipline and non-compliance of rules end users certificates were not obtained resulting in un-authentic completion of works.

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

Audit desires that satisfactory completion certificates from end users be obtained besides taking action after fixing responsibility against the concerned.

(AIR Para # 7)

1.2.2.3 Misclassification of expenditure- Rs 11.773 million

As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account.

During the course of audit of EDO Education Chakwal Literacy Office paid Rs 11.773 million. It was observed that the payment was made to the literacy teachers as salary from the head A03970 which was un-lawful.

Sr No	Particulars	Amount (Rs)
1	A03970 remuneration NFBE	9,079,946
2	A03970 remuneration ALC	2,692,900
	Total	11,772,846

Audit holds that due to financial mis-management & non-compliance of rules, the salaries were paid from irrelevant head of account which might lead to misuse of public money.

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

Audit recommends regularization of the expenditure besides fixing responsibility against person(s) at fault for payment of salary from irrelevant head of account.

(AIR Para # 5)

1.2.2.4 Irregular expenditure on local purchase of medicine- Rs 9.853 million and loss of discount- Rs 197,063

According to rule 57 of PPR 2014, Save as otherwise provided in these rules, a procuring agency shall not negotiate with any of the bidders.

According to Government of the Punjab Health Department letter No.SO(P-I)H/3-64/2008 dated 12.09.2013, Local purchase contract shall be entered through open Competitive Bidding as per Punjab Procurement Rules. According to PPR 2014, 12(1) Subject to rule 59, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Further According to PPR 2014, Rule 22, save as otherwise provided

the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

MS DHQ Chakwal advertised in the newspapers for provision of medicines on local purchase and tender was opened after 15 days of publication of tender. Two companies participated in the bid namely, New Chakwal Medical Store and Kamal Pharmacy. They submitted their quotations @ 8% discount on national and 10% discount on international companies medicines. Both the companies were selected after negotiation rate 11.5%.The following shortcoming pointed out on tender evaluation process.

1. Technical proposal including valid license of Pharmacist, storage capacity, distance, etc was not evaluated indicating scoring of each point.
2. The tender was only advertised in the Newspaper and same was not uploaded in the PPRA website which resultantly lowers the competitions.
3. The discount rates was negotiated and as per PPR negotiation is not allowed.
4. No supply order was given to the new Chakwal Medical Stores

In the absence of above, tender was not awarded in transparent manner and authorities did not re-advertised in the News Paper and uploaded in the PPRA website due to ambiguity in rates as negotiation is not allowed as per PPR. Due to non-observance of PPR the competition has lessen and maximum discount could not be availed. Similarly, The DHQ Hospital has floated tender during 2017-18 for purchase of medicines on local purchased and finalized the discount rate 13.5% and same was not only advertised in daily newspaper but also uploaded in PPRA website. Therefore, loss of 2% discounts.

Audit holds that due to negligence and non-compliance of rules, non transparent purchases were made without claiming due amount of discount resulting in non-transparent and un-economical purchase process.

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

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

(AIR Para # 9)

1.2.2.5 Non taking of legal action against the supplier for non-supply of medicines - -Rs 8.273 million

According to condition No.04 of Rate Contract awarded by the Government of the Punjab Health Department vide No.SO(P-I)4-4/2016 dated 04.10.2015 “ all suppliers are bound to abide by all terms and condition of bidding documents. In case of failure to comply with any term & condition, District Health Department can initiate legal action against the firm or they may refer the case to Health Department for lawful action”.

DHQ Hospital Chakwal and DOH Chakwal placed order for supply of medicine to the firms who failed to supply the same as given below and detailed in Annexure-E. The office neither initiated legal action against the firm nor the case has been referred to Health Department for lawful action as above.

S.No.	Name of office	Amount (Rs)	AIR No
1	DHQ Hospital	5087765	2
2	DOH	3185326	5
		8,273,091	

Audit holds that due to non-compliance of agreement clause no action has been taken by the office resulting in violation of agreement above.

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

Audit recommends taking action against the defaulters besides fixing responsibility responsible for lapse.

(AIR Para # 2)

1.2.2.6 Irregular released of budget for purchase of medicines of RHCs, GRDs and ZC to EDO (Health) – Rs 6.367 million

According to rule 61 of PDG & TMA Budget Rule 2003 Part XI “on receipt of information from the Finance and Budget Officer regarding the Grants, placed at their disposal, the Head of Offices shall further distribute the Grants to the Drawing and Disbursing Officers subordinate to him. The communication shall be completed by the 2nd week of July.

The budget for bulk purchase of medicines amounting to Rs 6.367 million pertaining to DO (Health), RHCs, GRDs and BHUs being independent DDOs having right to incur their budget according to their demand and requirements

was allocated to EDO (Health) Chakwal by EDO (F&P) Chakwal was not justified as detailed in Annexure-F.

Audit holds that due to weak financial controls and non-compliance of rules, budget was retained and consumed by EDO (Health) resulting in violation of rules.

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

Audit recommends for regularization of expenditure from competent authority besides action be taken against the concerned.

(AIR Para # 1)

1.2.2.7 Irregular payment on account of pay and allowances to contract employees-Rs 6.224 Million

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

Record of following office working under the controls of District Government Chakwal was revealed that Rs6,224,340 on account of Pay and Allowances was paid to contract employees without verification of their degrees. This resulted irregular payment of salaries as given below and detailed in Annexure-G.

S.No.	Name of office	Amount (Rs)	AIR Para No.
1.	Dy DEO (M-EE) Lawa	3,551,200	2
2	Dy DEO (W-EE) Lawa	2,673,140	2
		6,224,340	

Audit holds that due to non-compliance of rules, degrees of Contract Employees were not verified.

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

Audit recommends for regularization of expenditure besides action be taken against the concerned.

1.2.2.8 Irregular release of lapsed securities – Rs 2.717 million

According to paragraph No.399 (III) of CPWA Code, balances unclaimed for more than three complete accounting years in the Public Works Deposit Account should be credited into Government Account as lapsed Deposits. Further, according to article 170 of Account Code Volume-III and para 346(a)(i) of Audit Manual, “unclaimed balances for more than 3 years should be credited into Govt. Revenue”

Following offices working under the EDO Works, District Government Chakwal released the lapsed securities to contractors amounting to Rs 2,717,421 which was unclaimed from more than three years. This resulted in irregular release of lapsed securities given below and detailed in Annexure-H:

Sr. No.	Name of office	Amount	AIR Para No.
1	DO Buildings	1,469,601	2
2	DO Buildings	1,247,820	Certification Audit
		2,717,421	

Audit holds that due to weak internal controls, unclaimed/ lapsed securities were released to contracts resulting in violation of rules.

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

Audit recommends inquiry into the matter besides fixing responsibility of the person(s) at fault.

1.2.2.9 Irregular expenditures due to misclassification of account Rs 2.686 million

According to Article 30 of Audit Code, all financial transactions are required to properly recorded and allocated to proper heads of accounts

During audit of DHQ Chakwal, for the Financial Period 01.07.2016 to 31.12.2016, it was observed that an amount of Rs 26,85,986 was expended on purchase of medicines out of head “Others” instead. The detail is as under:

Sr. No.	Head Charged	Correct Head to be Charged	Firms	Amount (Rs)
1	Others	Purchase of medicine	Bosch Pharmaceuticals Pvt. Ltd.	2,274,900
2	Others	Purchase of medicine	Caylex Pharma Lhr	214,725
3	Others	Purchase of medicine	Platinum Pharmaceuticals Pvt. Ltd.	196,360
		Total		2,685,986

Audit holds that due to weak financial controls, expenditure was not classified correctly resulting in irregular expenditure.

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

Audit recommends for regularization of expenditure besides fixing responsibility against the persons at fault.

(AIR Para # 15)

1.2.2.10 Non-transparent expenditure on purchase of lab items and general store item- Rs 2.359 million

According to Government of the Punjab Health Department letter No.SO(P-I)H/3-64/2008 dated 12.09.2013, Local purchase contract shall be entered through open Competitive Bidding as per Punjab Procurement Rules. According to PPR 2014, Rule 12(1), subject to rule 59, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Further According to PPR 2014, Rule 22, Save as otherwise provided the procuring agencies shall use open competitive bidding or publication of request for tender as the principal method of procurement for the procurement of goods, services and works.

MS DHQ Hospital Chakwal had purchased lab items and General Store item amounting to Rs 3,574,935 without calling tender, splitting the amount of purchase order and without rate contract during 1.07.2016 to 31.12.2016. In the absence of tender, the economy of rates could not be achieved. The detail is as under:

(Amount in Rs)

	Description	Firm	Amount
1	Lab Items	Bio Scientific	1,329,745
2	General Store Items	Chauhdary General Order Suppliers Chakwal	684,696
3	General Store Items	Friends Enterprises	78,569
4	General Store Items	Minhas Enterprises	50,612
5	General Store Items	Qutab Shahi Traders Chakwal	215,466
		Total	2,359,089

Audit holds that due to weak internal controls, tenders were not called resulting in non transparent purchases.

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

Audit recommends regularization of expenditure besides fixing responsibility upon the person's at fault.

(AIR Para # 8)

1.2.2.11 Unauthorized payment of income tax out of NSB Fund- Rs 3.227 million

As per Section-153(1)(a) of income Tax Ordinance 2001 "the requisite deduction of Income Tax at the prescribed rate is required to be made at source while making payment on accounts of stores/ services rendered". According to Government Punjab Notification No..SO(Tax)-2/97 (withholding) dated 18.07.2014 no purchases were made from non-registered firm/individual.

Following Education Offices of District Government Chakwal did not deduct income tax while making payment. On contrary to above rule, school councils has deposited income tax out of NSB fund instead of deduction from contractor bill as given below detailed in Annexure-I.

Sr. No.	Name of office	Amount of income tax (Rs)	AIR Para No.
1	Dy DEO (M), Talagang	1,276,932	5
2	Dy DEO (W), Chakwal	1,017,847	2
3	Dy DEO (M), Chakwal	932,630	2
	Total	3,227,409	

Audit holds that due to violation of rules, that payment of income tax was paid out of NSB Fund resulting in loss to the government.

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

Audit recommends recovery of income tax from the concerned besides fixing responsibility of the persons at fault under intimation to Audit

(AIR Para # 5)

1.2.2.12 Un-authorized hiring of consultancy services without tender - Rs 1.982 million

According to Rule 12 (1) & (2) of Punjab Procurement Rules, 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPR from time to time. In case of procurements valuing above rupees 2.00 million, advertisement in two national dailies, one English and other Urdu, will appear in addition to advertisement on PPRA website. Further, section 39 to 47 of chapter-VII "Procurement of Consultancy Services" of PPR 2014 states about the process of hiring of consultancy Services in detail".

DO (Buildings) Chakwal awarded a contract of Consultancy Services to "M/S G3 Engineering Consultant Pvt. Ltd", for resident supervision for construction of dangerous schools buildings in District Chakwal and made payment of Rs 1,982,500 from development grant during 7/2016 to 12/2016 as detailed below:

Vr No & Date	Name of the Scheme	Name of the Contractor	Amount (Rs)
16 dt:25.10.16	Reconstruction of Dilapidated School Buildings & Provision of Missing facilities in Schools	G-3 Engineering Consultants (Pvt) Ltd	1,982,500

Services of consultancy firms were not hired through calling tenders and adopting process as laid down in Chapter VII of PPR 2014 and prequalification of the firm as well as of the engineer. Neither such documents were available in the office nor produced to audit for verification. This resulted in un-authorized payment of Rs 1,982,500.

Audit holds that due to non-compliance of rules, tendering process was not conducted fairly resulting in non transparent consultancy services.

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

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

(AIR Para # 9)

1.2.2.13 Irregular expenditure beyond financial competency of school council - Rs 1.850 million

As mentioned in para 4.9.1 of School Council Policy 2007 revised in 2017, according to Finance Department Notification No.IT(FD)3-13/2002 dated 7th Jan 2004 and 29th Jan 2005, School council is authorized to incur maximum amount of Rs 400,000 during a Financial Year (From July to June)

Schools working under control of Dy. DEO (W) Chakwal incurred expenditure of Rs 1,849,938 from NSB fund with the approval of School council beyond the financial competency of School council amounting to Rs 400,000 as detailed below:

Name of school	Total Expenditure (Rs)	Financial Year
GGES Ghulam Hussain	459,875	2015-16
GGES Dharabi	451,063	2015-16
GGCM Dheedwal	480,000	2015-16
GGPS Bheen	459,000	2015-16
Total	1,849,938	

Audit holds that expenditure was incurred due beyond competency, resulting in un authorized expenditure.

The matter was reported to the DCO/ PAO in December 2017. Neither any reply was submitted by DDO nor DAC meeting was held till finalization of this report.

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

(AIR Para # 6)

1.2.2.14 Overpayment due to incorrect payment of bitumen rate - Rs 1.746 million

According to Rule 2.31(a) of PFR Volume I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations. As per contract clause No.13 for execution of works under Government of Punjab the certificate of purchase of bitumen for use in the road work shall be obtained by the contractors from National Refinery Ltd, Karachi, and documentary evidence in support there-of Shall be produced to Executive Engineer for his reference and record.

During scrutiny of record of District Officer (Roads) Chakwal revealed that under the scheme, “Construction of carpeted road Durbata village to Musrshadabad length 2.33 KM missing link Tehsil Lawa” was awarded on 15.06.2006. Payment of Rs 6,699,986 was made to the contractor on account of Premixed Bituminous Carpet with 4.5% bitumen. As per above mentioned clause, neither certificate of purchase from National Refinery was available nor decreased rate on account of decrease in bitumen rate at the time of execution of work was made. The detail is as under:

(Amount in Rs)

Description	Qty. (sft)	Rate of bitumen at the time of acceptance and agreement (per % sft)	MRS Rate of bitumen as per MB recording 28.12.16 (per % sft)	Reduction of rate (per % sft)	Overpayment due to non-reduction of rate
providing and laying plant premixed bituminous carpet including compaction and finishing to required camber grade vi 4.5% bitumen	93541	7,162.62	5,295	1,867	1,746,990

Audit holds that due to non-compliance of rules, bitumen was not purchased from authorized refinery and without reducing the rate resulting in irregular purchases and loss to the government due to overpayment made.

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

Audit recommends recovery on account of overpayment besides fixing responsibility upon the person’s fault for irregular purchases.

(AIR Para # 2)

1.2.2.15 Premature releases of securities - Rs 1.746 million

As per clause 50 of contract agreement the security deposit should be released to the contractors after expiry of six months/one year from the issuance of completion certificate.

Scrutiny of the record of District Officer Roads for the period Jul-Dec 2016, scrutiny of record revealed that following securities were released before maturity period of six months and completion certificate.

Sr No.	Name of work	Name of contractor	Date of Start	Date of completion as per agreement	Date of completion certificate	Amount (Rs)
1	S/R of Road from S.C.T.M Road to Village Mureed	N.H Engineers	23.05.2016	22.06.2016	14.07.2016	207,669
2	Rehabilitation of Road from Main Choa Kallar Kahar Road to village Dulmial length=1.80 Km	M/s Fiaz & Co	15.12.2014	14.04.2015	14.07.2016	147,000
3	S/R of Plain Causeway on Nullah at Shah Muhammadi to Dhoke Larrian Road	Malik Misri Khan	18.04.2016	02.06.2016	01.09.2016	124,532
4	S/R of Road from Dhudial Mangwal Road to Sikrala village length1.00 Km	M/s Tahir Muzaffar	22.10.2012	15.04.2013	24.10.2016	104,679
5	W/I of Road from Oudherwal to Nilla Ph-I	M/s Tahir Mehmood	18.06.2013	17.12.2013	11.04.2016	394,014
6	S/R of Road from Bhoun Chowk to Thao Hamayun	N.H Engineers	15.04.2016	14.07.2016	09.12.2016	284,858
7	S/R of Road linking Mohra Alu Miswal Road	Malik Mumtaz Khan	19.04.2016	03.06.2016	10.11.2016	75,122
8	S/R from Sarkalan to Matton Khurd	Muhammad Hanif	14.05.2015	30.06.2015	10.04.2016	221,398
9	S/R of Road from Munara to Sethi length 4.00 Km	Malik Altaf Khan	03.02.2015	02.05.2015	26.11.2016	186,990
Total						1,746,262

Audit holds that due to weak internal controls, securities were released before maturity.

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

Audit requires that action be taken after inquiry into the matter against the persons after fixing responsibility against concerned.

(AIR Para # 4)

1.2.2.16 Doubtful expenditure on account of POL – Rs 1.395 million

According to rule 2.10(a) of PFR Volume-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

District Officer Health, Chakwal incurred expenditure of Rs 1,395,000 on account of POL out of tied grant released for Measles campaign 2015, (Annexure-J). Following irregularities were observed:

- i). All the POL was drawn for motor cycles for measles campaign 2015 (from 26.01.2015 to 09.02.2015).
- ii). Log Books were neither maintained nor produced.
- iii). No daily progress under measles campaign was shown.
- iv). The average actual requirements of one motor cycle in one UC was 2 liter maximum whereas 9.5 liters were drawn for each motor cycle. So, on average 7.5 liters per motor cycle was overdrawn per day and misappropriation was made in public funds.
- v). Disbursement of amount drawn to the concerned officials, deployed for the campaign was not made after observing codal formalities e.g. acknowledgments was not received from then payee concerned.

Audit holds that due to weak internal controls, the consumption of POL was doubtful resulting in wastage of government resources.

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

Audit recommends inquiry besides action be taken against the concerned after fixing responsibility against concerned.

(AIR Para # 13)

1.2.2.17 Irregular expenditure due to payment of pending liabilities – Rs 1.394 million

According to Rule 17.17(A) read with rule of PFR Vol-I every disbursing officer shall maintain a register of liabilities in PFR form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer budget allotment or sanction of a higher authority is to be

obtained or payment would be required partly or wholly during the next Financial Year or years.

MS DHQ Chakwal paid that following pending liabilities amounting to Rs 1,393,892 during 2016-17 without approval from competent authority.

Date	Description	Amount (Rs)	Firm
13.06.2016	Printing	258,070	Khyber International printer
March 2016	LP Medicines	1,135,822	Kamal Pharma
Total Rs		1,393,892	

Audit holds that due to non-compliance of rules, expenditure was incurred without sanction from competent authority resulting in un authorized expenditure.

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

Audit recommends regularization of expenditure besides fixing responsibility upon the person(s) at fault.

(AIR Para # 10)

1.2.2.18 Irregular expenditure on pay and allowances of staff detained outside the RHC Dhudial – Rs 1.289 million

Rule 3.3 of TA provides that competent authority may depute any civil servant on duty outside his headquarter and order him to reside at a temporary headquarter for a period not exceeding 3 months.

RHC Dhudial paid salaries to following employees/staff of the institution during 7/2016 to 12/2016 found detained by the EDO (Health) Chakwal on different other stations/ institutions for more than (3) months in violation of above rule. All such adjustment was made just to facilitate these people and to give them undue benefit. Hence payment made on the account of pay and allowances to the detained staff amounting to Rs 1,289,520 million stands irregular as detailed below:

Name of Staff	Designation	BPS	Monthly Pay	Months	Amount (RS)
Razia Sultana	W/S	2	19,860	6	119,160
Nageena Mussarrat	M/W	4	16,140	6	96,840
Farha Safdar	Dai	2	17,890	6	107,340
Mudassar Nazar	Dispenser	9	18,550	6	111,300

Name of Staff	Designation	BPS	Monthly Pay	Months	Amount (RS)
M. Azam Mughal	S.P	7	25,740	6	154,440
Muhammad Azam	S.P	7	25,740	6	154,440
Abdul Rehman	S.P	7	29,750	6	178,500
Azhar Mehmood	S.P	7	28,380	6	170,280
M. Zumarad	S.P	7	32,870	6	197,220
Total					1,289,520

Audit holds that due to non-compliance of rules, staff was retained and paid working outside the headquarter irregularly resulting in un authorized expenditure.

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

Audit recommends regularization of expenditure besides fixing responsibility upon the person(s) at fault.

(AIR Para # 1)

1.2.2.19 Unjustified consumption of POL-Rs 1.285 million

According to rule 2.10(a) of PFR Volume-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

District Officer Health, Chakwal consumed POL for Rs 1,284,862 during measles campaign 2015 (from 26.01.2015 to 09.02.2015). The daily consumption of 9.5 liters of POL per day for each motor cycle is impossible because the UC is normally situated within a 60 KM radius and minimum two persons were deployed for this campaign in each UC. (Annexure-K)

Audit holds that due to non-compliance of rules, the POL was overpaid which resulted loss to government.

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

Audit recommends that recovery of overpayment be made from the concerned besides fixing responsibility upon the person's at fault.

(AIR Para # 10)

1.2.2.20 Irregular expenditures on maintenance and repair on account of construction work - Rs 1.268 million

According to NSB Manual 3.4 (7)(8) School Based action plan that construction work will be implemented on approved design and specification of Government. Copy of construction plan and work wherein required technical assistance will be forwarded to the Dy DEO and AEO. The concerned officer is bound to implement the application. According to PPR 2014 (59)(b) a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures; the procuring agency shall, however, ensure that such procurement is in conformity with the principles of procurement; Further Expenditure should not be split up so and avoid necessity for obtaining the sanction of higher authority (Rule-15.2(b) (iii) of PFR). Expenditure should not be split up so (Rule 9 (i) and Rule 12 of Punjab Procurement Rules 2014, the Procurement over Rs 100,000/- and up to the limit of Rs 02-million shall be advertised on the PPRA's website as well as in one leading newspaper. According to NSB Manual 2014-15, purchase should be made in accordance with PPR 2014.

Audit of accounts of Dy DEO (W) Chakwal revealed that maintenance and repair, distemper and painting work was done out of NSB Fund during 2016-17 by following schools but detail estimates of actual work including cost of work and labour charges was not prepared. Further payment was made to suppliers/contractor without mentioning the cost of material and labor charges. No tender was called to achieve the economical rates which resultantly violation of PPR 2014. In the absence of detailed estimates approved by building department the expenditures held irregular and cannot be verified. The detail is as under.

Name of school	Amount (Rs)
GGES Masoodabad	206,000
GGES Kot Chaudrian	130,000
GGES Thanil Fatuhi	188,425
GGCM Dheedwal	253,000
GGP's Jabbi	144,000
GGES Parhal	345,850
Total	1,267,275

Audit holds that due to non-compliance of rules, expenditure was incurred without approved estimates and proper tendering process resulting in non-transparent purchases.

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

Audit recommends regularization of expenditure besides fixing responsibility against the persons at fault.

(AIR Para # 5)

1.2.2.21 Irregular expenditure beyond financial competency of school council – Rs 1.156 million

As mentioned in Para 4.9.1 of School Council Policy 2007 revised in 2017, according to Finance Department notification No.IT(FD)3-13/2002 dated 7th Jan 2004 and 29th Jan 2005, School council is authorized to incur maximum amount of Rs 400,000 during a Financial Year (From July to June)

Following schools working under control of Dy. DEO (EE-M) Choa Saiden Shah incurred expenditure of Rs 1,155,594 from NSB and FTF fund with the approval of School Council beyond the financial competency of School Council amounting to Rs 400,000 during one Financial Year as detailed below.

Sr No	Name of School	Financial Year	NSB	FTF	Total (Rs)
1	G E School Choa .Saiden.Shah	2015-16	556,858	90,604	647,462
2	G E School Peer Makhdoom Shah Jahanian	2015-16	422,885	85,247	508,132
	Total		979,743	175,851	1,155,594

Due to non compliance of rules expenditure beyond competency was incurred which resulted in un authorized expenditure.

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

Audit recommends inquiry besides action be taken against the concerned after fixing responsibility against the persons at fault.

(AIR Para # 8)

1.2.2.22 Irregular payment of allowances under head A01270-Other - Rs 2.127 millions

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account, Furthermore according to Rule 12 of General Financial Rules, the expenditure may be incurred for the purpose for which the budget allocation is made. Further, as per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account.

Following offices of District Government Chakwal paid Rs 2,127,028 on account of different allowances of the officials/officers under Head A01270-others in violation of Govt., instructions during 2016-17. Negligence resulted in irregular payment of allowances of Rs 1.017 million as given below and detailed in Annexure-L:

Sr. No.	Name of the office	Amount (Rs)	AIR Para No.
1	Dy DEO (M.E.E) Lawa	1,110,574	3
2	SMO RHC Balkassar	1,016,514	1
	Total	2,127,088	

Audit holds that actual head of classification was not mentioned making the expenditure without proper allocation resulting in irregular expenditure.

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

Audit requires regularization of expenditure be made besides fixing responsibility against the persons at fault.

(AIR Para # 1)

1.2.3 Performance

1.2.3.1 Non-recovery of penalty due to delay in completion of work - Rs 9.214 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 construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion”.

District Officer (Buildings) Chakwal awarded different works to various contractors. The works of Rs 92.140 million could not be completed within stipulated time. The contractors neither applied for time extension to the Engineer-in-charge nor any extension was granted. Consequently, neither penalty was imposed nor contractors were declared blacklist on account of delay in completion. This resulted in non-imposition of penalty of Rs 9.214 million due to non-completion of the schemes within the stipulated period as detailed below:

(Amount in Rs million)

Sr No	Name of Work	Date of Start	Due Date of Completion	Agreement Cost	Expenditure	10% penalty
01	Construction of Mini stadium in Thoa Mehram Khan	04.05.2015	03.02.2016	11.159	5.000	1.116
02	Rehabilitation of GBHS No.1 Chakwal UC No.4 Chakwal	09.05.2015	08.05.2016	42.702	38.726	4.270
03	Up gradation of GGHS Bheen to Higher Secondary level	09.01.2016	08.01.2017	19.573	10.000	1.957
04	Up gradation of GGES Dhermond to High level	27.05.2016	26.01.2017	11.207	7.394	1.121
05	Up gradation of GES Khuyian to High level	27.05.2016	26.11.2016	7.499	4.116	0.750
			Total	92.140	65.236	9.214

Audit is of the view that due to poor performance, works could not be penalized for non-completion in due time.

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

Audit recommends recovery of penalty from concerned contractors besides fixing responsibility against the persons at fault.

(AIR Para # 1)

1.2.3.2 Non-credit of security deposit into government funds – Rs 3.021 million

According to article 170 of Account code Volume-III and para-346(a)(i) of Audit Manual, unclaimed balances for more than 3 years should be credited into Govt. Revenue.

During the Scrutiny of record of development schemes executed by District Officer (Roads) Chakwal, it was observed that securities of the contractors were lying unclaimed since more than three years which were not credited in the District Fund. Previous securities withheld record before item No.1/190 was also not on record. This resulted in non-credit of unclaimed security deposits of Rs 3.021 million as per detail below:

Item No	Month	Particulars	Amount (Rs)
1/190	12/11	Received from Kamy Const: Co on A/c of D/D of 2% E. Money 10% Security ch: to W/I of Pinwal Chak Malook Road (P-I) G-1	554,681
2/219	10/12	Received from Malik Muhammad Jamshaid on A/c of D/D of 2% E. Money 10% Security ch: to Const: of Road Mohra Khurshid Doultala Road Length 2.00 Km	541,637
3/221	10/12	Received from Kamy Const: Co on A/c of D/D of 2% E. Money 10% Security ch: to Rehb: of Miani Jhamra L=4.30 Km i/c link 1000 Rft Jhamra Wasnal Road	226,503
5/190	01/13	Received from Hussain Const: Co on A/c of D/D of 2% E. Money 10% Security ch: to Const: of Road Hospital Chak Umra to village Chak Umra Length=9.00 Km	132,797
7/199	08/13	Received from Imran Const: Co on A/c of D/D of 10% Security ch: to Const: of Road Choorra to Dhoke Ajri Malik Mehmood Road	426,683
8/200	08/13	Received from Imran Const: Co on A/c of D/D of 10% Security ch: to Const: of Road Qazi Street to Girls College (Main Street) Length 1.75 Km	585,185
9/201	08/13	Received from Imran Const: Co on A/c of D/D of 10% Security ch: to W/I of Pinwal to Mulhal Via Chak Malook G-II (P-I)	553,683
		Total	3,021,169

Audit is of the view that due to poor performance, un-claimed securities above three years had not been forfeited for deposit in government treasury in violation of government rules.

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

Audit recommends deposit of securities in government fund besides taking action after fixing responsibility of the persons at fault.

(AIR Para # 5)

1.2.3.3 Non deposit of parking and cycle stand fees - Rs 1.238 million

According to rule 112 of the PDG & TMA (Budget), Rules, 2003, it shall be the duty of the collecting officer that all income due is claimed, realized and credited to the local fund of the local government. Further according to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

MS DHQ Chakwal had awarded parking and cycle stand contract for the Financial Year 2016-17 for Rs 1,237,500 to former contractor vide its minutes held on 28.06.2016 by the procuring committee. No receipts were shown to audit pertaining to the period upto outsourcing during 2016-17.

Audit was of the view that due to poor performance, parking and cycle stand fees be received and deposited.

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

Audit recommends deposit of receipts after fixing responsibility against the persons at fault.

(AIR Para # 4)

1.2.3.4 Non-recovery on account of purchase of Mild Steel without invoice – Rs 1.116 million

According to instructions appearing on the website of Finance Department as well as Notification No.RO (TECH) FD.2-3/2004 dated 02.08.2004 regarding use of material, the chief engineer and engineer-in-charge are responsible for use of specified billet manufactured by Pakistan Steel Mills Karachi/ imported billet conforming to specifications ASTM 615 manufactured by specified manufacturers. Further, according to MRS “if invoice and manufacturer certificate is not provided by the contractor and not annexed with paid voucher, the rate of Mild Steel bars shall be reduced by Rs 4,500 per Ton (Rs4.5/KG)”

DO (Buildings) Chakwal had used 247906 Kg mild steel in the various works and paid rate of steel of Pakistan Steel. It was noticed that the required certificate of manufacturers regarding use of steel from Pakistan Steel Mills Karachi was neither annexed with paid vouchers nor found available on record.

In absence of the invoice / certificate, reduction in rate @ Rs 4.5/Kg as required was also not made from the contractor’s bill. This resulted in overpayment of Rs 1,115,578 as detailed in Annexure-M.

Due to non-reduction of steel price, the expenditure was held irregular and Government sustained a loss of Rs 1,115,578.

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

Audit recommends recovery besides fixing of responsibility for lapse and negligence.

(AIR Para # 6)

1.2.3.5 Depriving the community due to delay in purchase of medicines - Rs 1.01 million

According to Rules 8 of PPR 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.

During audit of DO (Live Stock) Chakwal for the period 7/2016 to 12/2016, it was noticed that an amount of Rs 1,008,725 was allocated for purchase of medicines for the Financial Year 2016-17 but the same was remained un-utilized till December, 2016 as detailed below.

Cost Center	Objective Code	Description	Total Release (Rs)	Expenditure (Rs)	Balance (Rs)
CH-6605	A03927	Purchase of Medicine	1,008,725	0	1,008,725

Due to poor performance, budget for purchase of medicines was not utilized in time for the benefit of public.

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

Audit recommends inquiry into the matter besides fixing responsibility for non-purchase of medicines.

(AIR Para # 1)

1.2.4 Weak Internal Controls

1.2.4.1 Unauthorized payment on account of different of allowances, recovery thereof – Rs 8.953 million

According to Sub Treasury Rules 7-A, conveyance allowance was not admissible during leave. Further according to Rule 7.12 of PFR Volume-1 the Head of an office is personally responsible for every pay drawn on a bill. According to instructions contained in Finance Department, Government of the Punjab (Monitoring Wing) Lahore's letter No.FD(M-I)1-15/82-P-I dated 15th January, 2000, the Government servant who is allotted a government residence is not allowed to draw House Rent Allowance and will have to pay House rent @ 5% of the basic pay. According to Finance Department Government of the Punjab NoFD.PC-2-2/2010 dated 15.07.2010 further clarified vide No.FD.PC40-04/2012 dated 17.04.2012, Adhoc Relief Allowance 2010 is not admissible with Health Sector Reform Allowance (HSRA) and Health professional Allowance (HPA) w.e.f 2012.

Following DDOs working under the control of District Government Chakwal made un-authorized payments on account of different allowances resulting in the loss of Rs 8.953 to the government as given below and detailed in Annexure-M.

Sr. No.	Name of office	Nature of recovery	Amount (Rs)	AIR Para No.
1	District Coordination Officer	House Rent Allowance	4,309,056	2
2	District Coordination Officer	CA during leave	10,000	8
3	DO Live Stock	Adhoc Relief Allow. 2013-15	107,535	2
4	DO Live Stock	Special Allowance	30,000	4
5	Dy WEE Lawa	CA during leave	138,783	1
6	Dy DEO (W-EE) Lawa	Adhoc Relief Allowances	10,153	4
7	Dy. Deo (M), Kallar Kahar	Inspection Allowance	20000	4
8	Dy DEO (M-EE) Lawa	CA during vacations	152,802	1
9	Dy DEO (M-EE) Lawa	Adhoc Relief Allowances	26,283	4
10	Govt., High School, Dhudial	SSB & Adhoc Relief	23,158	9
11	DO Secondary Education	Adhoc Relief Allowances	3,069,424	2
12	DO Secondary Education	Adhoc Relief Allowances	96,390	3
13	MS DHQ Chakwal	HRA, CA, Mnt Charges	274,861	14
14	RHC Dhumman Chakwal	5% Maintenance Charges	33,072	5
15	RHC Pir Phullahi	5% Maintenance Charges	39,063	7
16	MS THQ Choa S.Sh	Adhoc Relief 2010	81,030	1
17	Deputy District Education	SSB Allowance	233,762	2

Sr. No.	Name of office	Nature of recovery	Amount (Rs)	AIR Para No.
	Officer (EE-M) Talagang			
18	Dy. DEO (M) Talagang	Adhoc Relief Allowances	73,383	8
19	DHQ Chakwal & Trauma Center Kallar	Mess Allowance	92,081	Certification Audit Para
20	Dy DEO W-EE, Talagang	CA during leave	103,289	5
21	Dy DEO W-EE, Talagang	SSB Allowance	29,169	6
		Total	8,953,294	

Audit is of the view that due to weak internal controls, allowances were drawn un-authorizedly.

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

Audit recommends immediate recovery from the defaulter after fixing responsibility against the responsible.

1.2.4.2 Unjustified payment on incentive allowance- Rs1.869 million

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

During audit of THQ Hospital Choa Sadian Shah District Chakwal, it was observed that specialists were drawing full amount of incentive allowance instead of reduced amount after deduction of 40% of the incentive allowance amounting to Rs 1,868,871 as no proof of evening visits in biometric attendance system was available.

Audit holds that due to weak internal controls, allowances were drawn un-authorizedly resulting in loss to the government.

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

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

(AIR Para # 3)

ANNEXURES

Annexure-A

Current audit year 2017-18
Memorandum for Departmental Accounts Committee

(Rs. in million)

S. No.	Name of Formation	Title of Para	Nature of Para	Para No.	Amount (Rs)
1	DCO	Non reconciliation of expenditure	Weak internal controls	1	10.063
2		Non verification of balance of SDA Cash Book with the Treasury Office Pass book	DO	3	2.600
3		Un-authentic payment	DO	4	1.500
4		Non maintenance of vouched account on account of Stationery	DO	5	0.250
5		Non- Surrendering of Savings	DO	6	9.389
6		Non-Verification of GST		7	0.110
7	DO Buildings	Unauthorized payment on account of two coats of distemper on old surface	Irregularity	3	0.088
8		Unauthorized Payment on account of Weather Shield	Irregularity	4	0.215
9		Irregular Execution of Rich Specification (Pacca Brick work 1:6 Cement and Mortar in F&P instead of Random Rubble Masonry 1:6), Overpayment	Irregularity	5	0.845
10		Irregular transfer of Contractors Security Deposit from A/C-VI to Provincial A/C-I	Irregularity	8	31.382
11		Less-utilization of Funds	Performance	10	25.366
12	DO Roads	Non recovery due to reduction of bitumen rate	Weak internal controls	1	0.971
13		Irregular award of advance to contractor	Irregularity	3	1.500
14		Doubtful execution of work	Performance	6	49.792
15		Irregular payment of bills	Irregularity	7	0.341
16		Irregular payment	Irregularity	8	0.043
17		Irregular payment of TADA	Irregularity	9	0.092
18		Irregular payment of POL	Irregularity	10	0.148
19		Loss to Govt. due to non collection of approaches rent from Petrol and CNG stations	Weak internal controls	11	-
20		Doubtful collection of Receipts	DO	12	0.842
21		Likely Misappropriation on account of rest house charges	DO	13	-
22		Irregular retention of Government Receipts	Irregularity	14	0.313
23		Misuse/ Irregular use of road roller and non recovery of receipts	Weak Internal Controls	15	
24		irregular printing of Tender Form	Irregularity	16	0.014
25	Non reconciliation of expenditures with accounts office	Weak internal	17	-	

S. No.	Name of Formation	Title of Para	Nature of Para	Para No.	Amount (Rs)
			controls		
26		Irregular drawl of pay & allowances	Irregularity	19	0.058
27		Non availability of budget and non-maintenance of expenditure of Salaries budget under Grant-Admin 25, non-reconciliation of expenditure/ receipt and non conducting of physical verification of stores	Weak internal controls	20	-
28		Unjustified expenditures on account of various schemes Rs.49.792 million	Irregularity	21	49.792
30		Irregular drawl of Discontinued allowances	Irregularity		0.030
31		Improper maintenance of record	Performance	18	-
33	Dy DEO (W.E.E)	Irregular payment	Irregularity	1	0.137
34	Lawa Dy DEO Kallar Kahar	Irregular Payment of Allowances under Head A01270-Other	Irregularity	3	0.865
35	Dy DEO (M.E.E)	Irregular retention of funds	Irregularity	1	66.063
36	Lawa Dy DEO Kallar Kahar	Doubtful Expenditure	Weak Internal Controls	2	0.232
37		Doubtful Expenditure	DO	3	0.025
37	EDO Education	Non-surrendering of the anticipated savings	DO	3	19.869
38		Suspected payment	DO	4	0.240
39		Non-surrendering of Savings	DO	1	10.482
40		Irregular expenditure on purchase of various items	Irregularity	2	0.478
41		Irregular expenditure on different purchase	Irregularity	3	0.285
42	HM GGHS Dhudhial	Irregular expenditure without approval of School Council	Irregularity	4	0.130
43		Non accountal of stock & stores purchased from FTF	Weak internal controls	7	0.332
44		Non-deposit of GST	DO	8	0.038
45		Irregular expenditure	Irregularity	2	0.474
46	SMO RHC Balkasar	Un authorized Local Purchase (LP) of Medicines without Competitive Award of Contract	Irregularity	3	0.191
47		Irregular drawl of Non Practicing Allowance	Irregularity	4	0.096
48		Non-deposit of Hospital receipts	Weak internal controls	5	0.055
49					
50		Non utilization of budget	Performance	1	10.118
51		Irregular expenditure without budget	Irregularity	4	0.049
52		Irregular expenditures due to Misclassification of account	Irregularity	5	0.036
53	SMO RHC Buchal Kalan	Non-reconciliation of Receipts	Weak internal controls	7	0.126
		Unjustified expenditure on POL		8	0.024
54		Unjustified Purchase of Local Purchase of Medicines	Irregularity	9	0.074
55	SMO RHC Kot Qazi	Non-utilization of budget	Weak internal	1	4.440

S. No.	Name of Formation	Title of Para	Nature of Para	Para No.	Amount (Rs)
			controls		
56		Irregular expenditure without budget	Irregularity	2	0.053
57		Non-deposit and non-reconciliation of Receipts	Weak internal controls	4	0.038
58	SMO RHC Lawa	Irregular Payment of Allowances under Head A01270-Other	Irregularity	1	0.460
59		Irregular expenditure	Irregularity	2	0.084
60		Un authorized Local Purchase (LP) of Medicines without Competitive Award of Contract	Irregularity	3	0.084
61		Doubtful payment of electricity bills	Weak Internal Controls	4	0.054
62	SMO RHC Munday	Non utilization of budget	Performance	1	7.398
63	SMO RHC Tamman	Irregular Payment of Allowances under Head A01270-Other	Irregularity	1	0.646
64		Irregular expenditure	Irregularity	2	0.154
65		Un authorized Local Purchase (LP) of Medicines without Competitive Award of Contract	Irregularity	3	0.154
66		Doubtful payment of electricity bills	Weak internal controls	4	0.079
67	Trauma Center Kallar Kahar	Irregular expenditure	Irregularity	1	0.654
68		Irregular expenditure on local purchase	Irregularity	2	0.512
69		Non-supply of medicines	Weak internal controls	3	0.092
70		Non-verification of payment of GST	DO	4	0.108
71		Non-production of tendering documents worth	DO	5	0.200
72	DO	Blockage of government funds due to non-surrender of savings	DO	1	14.969
73	Secondary Education	Unauthorized Expenditure Due to Splitting likely misappropriation	Irregularity	4	0.149
74	MS DHQ Hospital	Doubtful consumption of medicines on local purchase	Weak internal controls	1	9.853
75		Unjustified expenditures on repair of vehicles and POL	DO	3	1.030
76		Non utilization of budget	Performance	5	13.682
77		Unjustified expenditures on account of POL of Generator	Irregularity	6	0.126
78		Irregular expenditure on medical gases	Irregularity	7	0.475
79		Irregular expenditure on account of repair of building	Irregularity	11	0.223
80		Irregular issuance of medicines without DTL	Irregularity	12	0.561
81	Non award of contract on account of Canteen	Performance	13	0.305	
82	DO OFWM	Non-utilization of budget and surrendering of Savings	Performance	2	7.171

S. No.	Name of Formation	Title of Para	Nature of Para	Para No.	Amount (Rs)
83		Non-provision of Budget and non-fixing target of Irrigation schemes during the year 2016-17	Weak Internal Controls	3	-
84	DOH	Irregular expenditure on account of repair of Transport	Irregularity	2	0.025
85		Non-utilizing of funds	Performance	3	97.629
86		Excess allocation of funds	Irregularity	4	2.302
87		Overpayment	Weak internal controls	7	0.014
88		Unjustified expenditure	Irregularity	8	0.280
89		Unjustified expenditure	Irregularity	9	0.062
90		Misappropriation on account of POL	Weak internal controls	11	0.060
91		Expenditure without budget	Irregularity	12	0.308
92	Dy. DEO (W), Kallar Kahar	Doubtful expenditure	Weak internal controls	2	0.058
93	Dy DEO(EE-M) C S Shah	Non-surrendering of Savings	DO	1	13.113
94		Likely Misappropriation on account of NSB Funds	DO	4	0.371
95		Doubtful provision of uniforms etc to the poor students	DO	5	0.143
96		Irregular expenditure without concurrence of AEO	Irregularity	6	1.469
97		Irregular expenditure without concurrence of AEO	Irregularity	7	1.844
98		Irregular expenditure without approval of School Council	Irregularity	9	0.088
99		Non maintenance of stock registers for store items	Weak internal controls	10	2.201
100		Irregular expenditure without concurrence of AEO	Irregularity	11	1.469
101	Likely Misappropriation of Funds due to not maintenance of vouched accounts	Weak internal controls	12	0.068	
102	Non-maintenance of Cash book	DO	13	0.115	
103	Dy DEO(EE-M) Chakwal	Non implementation of NSB Guideline due to lack of internal control	DO	1	-
104		Irregular drawl of cash	Irregularity	3	0.100
105		Unjustified expenditure on payment of Private teacher out of NSB Fund	Irregularity	4	0.325
106		Irregular expenditure beyond financial competency of School council	Irregularity	5	0.421
107		Irregular expenditures on Maintenance and Repair on account of construction work	Irregularity	6	0.944
108		Unjustified expenditures	Irregularity	7	0.171
109		Non-Accounted of purchases in asset registers	Weak internal controls	8	0.107
110		Irregular expenditure on account of Furniture	Irregularity	9	0.126

S. No.	Name of Formation	Title of Para	Nature of Para	Para No.	Amount (Rs)
111		Irregular retention of money (salary)	Irregularity	11	6.797
112	Dy DEO (W) Chakwal	Non implementation of NSB Guideline due to lack of internal control	Weak internal controls	1	-
113		Irregular drawl of cash of amounting to Rs.100000	Irregularity	4	0.100
114		Irregular expenditures on account of Penaflex and sign board	Irregularity	8	0.165
115		Un authorized expenditure due to avoiding quotations	Irregularity	9	0.428
116		Irregular retention of money (salary)	Irregularity	12	1.705
117	EDO (Health)	Blockage of unspent balance of AC-IV	Performance	2	169.602
118		Doubtful payment without acknowledgment	Weak internal controls	3	0.053
119		Non utilization of medicines Budget	Performance	4	6.366
120		Unauthorized Payment on Account of Service Charges	Irregularity	5	0.008
121	SMO RHC Dhudhial	Irregular transfer of Budget for bulk purchase medicines to EDO(Health) Chakwal	Irregularity	2	0.528
122		Receipt not verified from the District Accounts Office, Chakwal	Weak internal controls	3	0.050
123		Irregular Payment of Punjab Health Sector Reform Programme Allowance	Irregularity	4	0.136
124	SMO RHC Dhumman	Non utilization of budget (Non-salary).	Performance	1	0.333
125		Doubtful consumption of medicines issued to wards/labour	Weak internal controls	2	-
126		Irregular expenditure due to payment of pending liabilities	Irregularity	3	0.074
127		Irregular expenditures due to Misclassification of account	Irregularity	4	0.067
128	SMO RHC Pir Pulahi	Irregular retention (Non-salary).	Irregularity	1	1.034
129	Sp Education Deaf & Defective School	Irregular expenditure on account of Food	Irregularity	1	0.177
130		Irregular payment of bills in cash amounting to Rs	Irregularity	2	0.262
131		Irregular expenditure due to payment of pending liabilities	Irregularity	3	0.273
132		Unjustified expenditure on account of sui gas bill	Irregularity	4	0.066
133		Irregular retention . (Non-Salary)	Irregularity	5	1.075
134	MS THQ Choa Saidan Shah	Irregular expenditure on purchase of medicines on Local purchase and loss of discount	Irregularity	2	0.246
135		Recovery due to non-exemption of Sales tax	Weak internal controls	4	0.074
136		Irregular expenditure on account of General Stores and Lab items	Irregularity	5	0.155
137		Non utilization of budget (Non-salary)	Performance	6	1.442
138		Irregular expenditure due to payment of	Irregularity	7	0.417

S. No.	Name of Formation	Title of Para	Nature of Para	Para No.	Amount (Rs)
		pending liabilities			
139		Non auction of ambulance	Weak internal controls	8	-
140	MS THQ Talagang	Irregular drawl of Discontinued allowances	Irregularity	1	0.083
141		Non production of Log book expenditures	Weak internal controls	2	0.061
142		Loss to Govt. due to Non Auction of Parking and Canteen	DO	3	0.210
143		Irregular Payment	Irregularity	4	0.316
144	Deputy District Education Officer (EE-M) Talagang	Irregular payment from A/c-IV	Irregularity	1	32.391
145		Non monitoring and reporting of Non salary budget	Weak internal controls	3	26.662
146		Irregular expenditure on purchase of Tablet PC	Irregularity	4	1.808
147		Irregular expenditure on purchase of Furniture	Irregularity	6	0.170
148		Non implementation of NSB Guideline due to lack of internal control	Weak internal controls	7	
149	Deputy District Education Officer (EE-W) Talagang	Non monitoring and reporting of Non salary budget	Performance	1	29.488
150		Non implementation of NSB Guideline due to lack of internal control	Weak internal controls	2	
151		Irregular expenditure on purchase of Tablet PC	Irregularity	3	1.361
152		Unauthorized payment of income tax & GST out of NSB Fund	Irregularity	4	0.800
153		Non-Reconciliation of Receipts	Weak internal controls	7	0.097
154		Non provision of NSB funds to Schools	DO	8	-

Previous audit year 2016-17
Memorandum for Departmental Accounts Committee

(Rs. in million)

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	DO Livestock	Sub-standard Supply of Medicines & Non-forfeiture of Security	Irregularity	0.434
2	DHQ Chakwal	Irregular Expenditure under Wrong Head	Irregularity	0.543
3	DCO Chakwal	Un justified Expenditure on Advertising -	Irregularity	0.133
4	Zila Council, Chakwal	Non-verification of GST	Irregularity	0.009
5	DO (Sports), Chakwal	Irregular / Unjustified Payment of Pay and Allowances -	Irregularity	0.336
6		Un justified Payments on Sports Activities	Irregularity	0.036
7		Un justified Payments on account of Sports Activities -	Irregularity	0.706
8	DO (Sports)	Unjustified Purchases of Sports Items -	Irregularity	0.180
9	Secretary RTA	Irregular Drawl on Account of Pay of Contract Staff	Irregularity	0.075
10		Doubtful Payment without Acknowledgment -	Irregularity	0.247
11	EDO (Literacy)	Doubtful Payment without Acknowledgement	Irregularity	0.014
12	EDO (Agriculture) Chakwal	Irregular Cash Payment instead of Bank Draft or Cheque	Irregularity	0.025
13		Doubtful/Unjustified Payments without Acknowledgment -	Irregularity	0.093
14	DO(Livestock) Chakwal	Unjustified Expenditure of Payment of Pending Liabilities	Irregularity	0.439
15	DO(OFWM)	Irregular Drawl of TA/DA -	Irregularity	0.105
16	Chakwal	Non-auction of vehicle -	Performance	0.600
17	EDO (Health) Chakwal	Non-verification of Receipt -	Performance	0.429
18		Doubtful/Unjustified Payment without Acknowledgment	Irregularity	0.119
19		Unauthorized Payment on Account of Service Charges -	Irregularity	0.008
20		Unauthorized Drawl of Non Practicing Allowance (NPA)-	Irregularity	0.100
21	DO(Health) Chakwal	Unjustified Expenditure due to Payment of Pending Liabilities -	Irregularity	0.421
22	DO(Livestock) Chakwal	Irregular Payment on account of Computer - Rs380,000 and Non deduction of GST	Irregularity	0.435
23	DO (Health) Chakwal	Unauthorized Payment on Account of Service Charges	Irregularity	0.011
24		Shortage of Medicine -	Performance	0.014
25		Non verification of Government Receipt -	Performance	0.584
26	City Hospital	Un-authorized Payment of Non Practicing	Irregularity	0.148

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
	Talagang	Allowance (NPA)		
27	RHC Pir	Irregular Purchase of Local Purchase (LP) Medicine	Irregularity	0.044
28	Phullahi	Non-accountal of Medicines -	Performance	0.024
29	General Nursing School, Chakwal	Doubtful Expenditure on account of Electricity Charges -	Irregularity	0.054
30		Un-reconciled Bank balance with Cash Book Difference	Irregularity	0.574
31		Irregular Doubtful Expenditure on POL Charges and Repair of Transport	Irregularity	0.451
32		Doubtful Cash Payment instead of Bank Draft	Irregularity	0.314
33		Shortage of Computer Systems (approx.)	Performance	0.120
34		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.020
35		RHC Pir	Unjustified Expenditure due to Payment of Pending Liabilities -	Irregularity
36	Un-authorized payment of Non Practicing Allowance (NPA) -		Irregularity	0.96
37	Irregular Maintenance of Cash Book		Irregularity	
38	RHC Buchal	Irregular expenditure due to Misclassification	Irregularity	0.056
39	Kalan	Non-verification of Government Receipt -	Performance	0.278
40	THQ Hospital	Non-supply of Medicines -	Irregularity	0.241
41	Talagang	Non-verification of Government Receipt -	Performance	0.379
42	City Hospital Talagang	Un-authorized Payment of Non Practicing Allowance (NPA)	Irregularity	0.096
43	THQ Hospital	Less utilization of Medicines Budget -	Irregularity	0.166
44	Talagang	Non-provision of Actual Payee Receipt -	Irregularity	0.285
45	RHC Kot Qazi	Irregular Expenditure on POL Charges -	Irregularity	0.319
46	THQ Hospital Talagang	Irregular Expenditure on Local Purchase of Medicines Beyond the Prescribed Limit of 15%	Irregularity	0.575
47	RHC Kot Qazi	Non-verification of Government Receipt	Performance	0.158
48		Non-supply of Medicine -	Irregularity	0.045
49	RHC Jhatala	Irregular Expenditure on Medicines Beyond Financial Power	Irregularity	0.244
50		Non Verification of Government Receipt	Performance	0.255
51		Irregular Payment of Salary During General Duty	Irregularity	0.290
52		Irregular expenditure on POL of Ambulance -	Irregularity	0.078
53		Irregular Payment without Actual Payee Receipts/Acknowledgement	Irregularity	0.302
54	RHC Dhudial	Irregular payment on account of Practice Compensatory Allowance (PCA) -	Irregularity	0.180
55		Non-verification of Government Receipt -	Performance	0.253
56		Doubtful Expense of Medicine	Irregularity	0.586

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
57	RHC Balkasar	Irregular Expenditure on Medicines Beyond Financial Power	Irregularity	0.081
58		Loss to Government Due to Non-functional X-Ray Machine	Irregularity	
59	RHC Dhudial	Irregular Expenditure on Purchase for X-Ray Department	Irregularity	0.081
60		Doubtful Consumption of Diesel	Irregularity	
61		Late Supply of Medicines Non-recovery of 2% Liquidated Damages for Late Supply of Medicines	Irregularity	0.401
62		Defective Supply of Medicines -	Irregularity	0.006
63	RHC Tamman	Non-verification of Deposited Receipts From Treasury Office	Irregularity	0.149
64	THQ Hospital Chua Saidan Shah	Un-authorized Local Purchase of Medicines without Sanction of Competent Authority -	Irregularity	0.396
65		Loss to the Government due to Non auction / Non-condemnation of Off Road vehicle -	Performance	0.250
66		Irregular Expenditure on Utility Charges of Mines Labour Welfare Department Hospital -	Irregularity	0.798
67		Un justified drawl of Pay and Allowances -	Irregularity	0.517
68		Non reconciliation of Receipt with Treasury -	Performance	0.403
69	DO(Buildings)	Unauthorized Payment on Account of Sign Boards	Irregularity	0.451
70		Unauthorized Payment on account of Weather Shield	Irregularity	0.690
71		Irregular payment of Non Schedule Items -	Irregularity	0.825
72		Non-verification of GST	Performance	
73	DO (Roads)	Unauthorized Payment on Account of Sign Boards -	Irregularity	0.246
74		Overpayment due to Allowing Excessive Rate for RCC Work	Irregularity	0.752
75		Overpayment Due to Non-deduction of 6% Shrinkage on Earth Work	Irregularity	0.171
76		Non verification of the Earnest Money of Contractors	Performance	0.823
77		Non recovery of Rent of Approaches of Petrol Pumps	Recovery	0.225
78		Loss of million due to Inordinate delay in disposal / auction of unserviceable vehicles / machinery	Performance	
79	EDO Health	Unjustified Payment of Pending Liabilities -	Irregularity	0.393
80	DHQ Hospital	Non-supply of Medicines	Irregularity	0.450
81		Non-auction of Un-Serviceable Store Article	Performance	0.037
82	RHC Lawa	Non-comparison of schedule of Payments with the Cash Book	Irregularity	24.176
83	DCO	Non verification of Balance of SDA Cash	Performance	

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
		Book with the Treasury Office Pass Book		
84		Un-authentic Payment	Irregularity	1.0
85	RHC Pir Phullahi	Irregular Purchase of Medicine	Irregularity	0.041
86	DO Sports	Unjustified Payment of POL Charges without Maintenance of Log Book	Irregularity	0.139
87	DCO Chakwal	Unjustified Payment of POL Charges without Maintenance of Log Book	Irregularity	0.597
88	DO (Excise & Taxation)	Unjustified Payment of POL Charges without Maintenance of Log Book	Irregularity	0.253
89		Not achievements of targets of Literacy Programme	Performance	
90	EDO Literacy	Likely Misappropriation due to Non availability of T&P	Non production of record	0.072
91		Non-availability of Store and Stock of Closed Centers		0.120
92		Non obtaining of Schedule of Payments	Performance	33.125

Annexure-B

Summary of Appropriation Account –District Chakwal

Amount in Rs.

Sr. No	GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS FOR THE YEAR 2016-2017 OF DISTRICT GOVERNMENT CHAKWAL					
	Name of Grant	Original Grant	Supplementary Grant	Final	Actual	Variation
				Grant	Expenditure	(+) Excess (-) Saving
1	Provincial Excise	5,041,700	0	5,041,700	1,831,344	(-) 3,210,356
2	Forests	9,795,400	245,280	10,040,680	4,789,889	(-) 5,250,791
3	Charges on A/c of Motor Veh. Act	2,365,500	0	2,365,500	1,448,418	(-) 917,082
4	Other Taxes & Duties	3,137,900	0	3,137,900	1,198,998	(-) 1,938,902
5	General Administration	225,676,170	1,602,850	227,279,020	48,286,250	(-) 178,992,770
6	Education	4,643,746,242	30,170,494	4,673,916,736	2,773,946,660	(-) 1,899,970,076
7	Health Services	932,481,358	17,945,351	950,426,709	536,469,306	(-) 413,957,403
8	Agriculture	95,476,640	4,324,166	99,800,806	47,717,400	(-) 52,083,406
9	Fisheries	1,687,900	0	1,687,900	797,045	(-) 890,855
10	Veterinary	114,964,800	2,433,120	117,397,920	58,809,975	(-) 58,587,945
11	Co-operation	22,431,300	375,824	22,807,124	10,121,959	(-) 12,685,165
12	Industries	1,995,800	0	1,995,800	790,409	(-) 1,205,391
13	Miscellaneous Departments	1,224,700	0	1,224,700	392,990	(-) 831,710
14	Civil Works	60,579,000	1,050,300	61,629,300	25,639,595	(-) 35,989,705
15	Communications	88,374,000	2,822,395	91,196,395	38,032,891	(-) 53,163,504
16	Miscellaneous	17,932,100	357,540	18,289,640	9,986,750	(-) 8,302,890
17	Civil Defence	5,558,900	0	5,558,900	2,585,301	(-) 2,973,599
	Total Non development	6,232,469,410	61,327,320	6,293,796,730	3,562,845,180	(-) 2,730,951,550
	DEVELOPMENT					
1	Development	212,658,782	28,246,000	240,904,782	68,996,667	(-) 171,908,115
2	Roads & Bridges	5,012,000	8,900,000	13,912,000	11,709,606	(-) 2,202,394
3	Government Buildings	174,117,729	922,000	175,039,729	123,708,662	(-) 51,331,067
	Total Development	391,788,511	38,068,000	429,856,511	204,414,935	(-) 225,441,576
	G.Total	6,624,257,921	99,395,320	6,723,653,241	3,767,260,115	(-) 2,956,393,126
	NET Result surrendered/withdraw	0	0	35,252,755	0	0
	NET TOTAL	6,624,257,921	99,395,320	6,688,400,486	3,767,260,115	(-) 2,921,140,371

Annexure-C

Para-1.2.1.1

Non-production of record

S. No.	Name of the office	Record not produced	Amount (Rs)	AIR Para No.
1.	DO Roads	i. Payroll for the Financial Year up to December, 2016 ii. Contingent paid vouchers of operating expenses including log books, utilities bills, TA Bills, Others, repairs of transport etc. iii. Roads statics of District Govt. roads iv. Verified progress report for the month of December, 2016 v. R&M Register of roads vi. Bitumen store register vii. History sheet of fixed and permanent assets viii. List of bank a/c and bank statements ix. List of Govt. residences and allottees x. List of daily wages and contingent staff. xi. Personal files and service books xii. Quality test reports of bitumen, steel, bricks, concrete and other materials. xiii. Stock and dead stock registers xiv. XIV. Cash payment vouchers.	34,282,017	22
2.	EDO Education	Establishment Charges, Record of posting / transfer, personal files, leave record	11,150,547	1
3.	RHC Buchal Kalan	Payroll record	7,770,629	2
4.	DO	Purchee fee record	-	3
5.	Kot Qazi Chakwal	Pay roll record	4,088,780	3
6.	RHC Munday	Pay roll record	8065686	2
7.	DO	Purchee fee & MLC record	-	3
8.	District Health Officer Chakwal	1. Tender Documents, copy of advertisements, pre-qualifications of firms, criteria, detail of rejected firms 2. List of Firms participated in the bid, technical and financial proposal 3. Tender Register. 4. Evaluation Report including comparative statements	7697231	1

S. No.	Name of the office	Record not produced	Amount (Rs)	AIR Para No.
		5. All the documents pertaining to award of contract.		
9.	Dy DEO (W) K. Kahar	Pay roll record	63,512,423	1
10.	RHC Dhudial	Payroll record	-	5
11.	RHC Pir phullahi	Expenditure against head AO3927	101,506	2
12	DO	Payroll and unserviceable register		9
13.	Special Education Center for Deaf & Defective Chakwal	i. Payroll and Pay slips of all the officials ii. Unserviceable item. iii. List of officials residing in the hostel. iv. Certificate of non-residing in the Government accommodation from all official.	-	7
14.	THQ C S Shah	Payroll and Unserviceable register		9
			136,668,819	

Annexure-D

1.2.2.1

Expenditure in Excess of Approved Budget Allocation

HM GGHS Dhudial

Financial Year	Cost Center	Head	Budget (Rs)	Expenditure (Rs)	Excess (Rs)
2011-12	CH-6106	Salary	1,460,000	3,963,915	2,503,915
2011-12	CH-6105	Salary	2,512,400	6,082,786	3,570,386
2012-13	CH-6106	Salary	1,182,475	4,559,995	3,377,520
2012-13	CH-6105	Salary	1,851,575	7,306,206	5,454,631
2013-14	CH-6106	Salary	2,043,952	4,795,930	2,751,978
2013-14	CH-6105	Salary	3,163,166	7,578,637	4,415,471
2014-15	CH-6106	Salary	5,157,000	5,250,300	93,300
2015-16	CH-6106	Salary	5,657,200	5,955,427	298,227
		Total	23,027,768	45,493,196	22,465,428

Excess expenditure over budget allocation: DO (OFWM)

(Amount in Rs)

Cost center	Cost Center Description	Grant No	Head	Budget	Expenditure	Excess
CH-6879	Dy DO (OFWM) Kalar kahar	36	Total Pay	315,000	1,133,640	818,640
			Total Allowances	268,273	742,787	474,514
CH-6880	Dy DO(OFWM) Lawa	36	Total Pay	551,339	764,026	212,687
			Total	1,134,612	2,640,453	1,505,841

Dy DEO(EE-M) C S Shah

(Amount in Rs)

Period	Cost Center	Head of Account	Budget	Expenditure	Excess
7/16 to 12/16	CH 6032	Pay & allowances	0	26,822,108	26,822,108
7/16 to 12/16	CH 6034	Pay & allowances	0	206,512	206,512
		Total	0	27,028,620	27,028,620

Dy DEO(EE-M) Choa Saiden Shah

(Amount in Rs)

Financial Year	Cost Center	Head of Account	Budget	Expenditure	Excess
2015-16	CH 6032	Total Basic Pay	25,748,100	28,271,887	2,523,787
		House Rent Allowance	2,214,100	2,563,551	349,451
		Conveyance Allowance	3,092,000	3,805,515	713,515

Financial Year	Cost Center	Head of Account	Budget	Expenditure	Excess
		Adhoc Allowance 50% 2010	5,114,100	5,666,502	552,402
		Medical Allowance	2,113,100	3,053,780	940,680
		Personal Allowance	93,500	393,660	300,160
		Adhoc Allowance 10% 2013	1,943,000	2,135,097	192,097
		Adhoc Allowance 10% 2014	1,943,000	2,137,172	194,172
		Others	1,302,000	1,553,261	251,261
		Superannuation Encashment	-	1,164,923	1,164,923
2015-16	CH 6034	Inspection Allowance	200,000	260,000	60,000
		Total	43,762,900	51,005,348	7,242,448

SMO RHC Dhudial

(Amount in Rs)

Period	Cost Center	Head	Budget	Expenditure	Difference
7/2016 to 02/2017	CH 6583	Pay & Allowances	0	12,918,135	12,918,135

Annexure-E

Ref: 1.2.2.5

Non supply of medicine

MS DHQ Hospital

PO #	Name of Medicine	Vendor	Rate per unit	Date of purchase Orders issued	Quantity	Amount (Rs)
6582	Ascorbic Acid - 500 mg - Tablet	Abbott Laboratories (Private) Limited	1.95	Dec 06, 2016	10000	19500
	Bupivacaine (hydrochloride) 0.75% Spinal - 2 ml - Injection	Abbott Laboratories (Private) Limited	27	Dec 06, 2016	1000	27000
	B Complex - - Tablet	Abbott Laboratories (Private) Limited	1.345	Dec 06, 2016	65000	87425
	Metformin (hydrochloride) - 500 mg - Tablet	Abbott Laboratories (Private) Limited	1.42	Jan 03, 2017	20000	28400
	Bupivacaine (hydrochloride) - 0.02 0.02 - Injection	Abbott Laboratories (Private) Limited	27	Jan 03, 2017	500	13500
	Propofol 200 mg - 200 mg Amp. Of 20ml - Injection	B Braun Pakistan (Pvt) Ltd	194.5	3-Jan-17	300	58350
979-85	Multivitamin Tab	Abbott Laboratories (Private) Limited	2.5	8.2.2017	30000	75000
	Metformin (hydrochloride) - 500 mg - Tablet	Abbott Laboratories (Private) Limited	1.42	8.2.2017	25000	35500
909-15	Ciprofloxacin (Hydrochloride) - 500 mg - Tablet	Novartis Pharma (Pakistan) Ltd.	10	8.2.2017	50000	500000
1818-24	Alprazolam 0.5mg Tablet	Pfizer Pharma	6.23	10.3.2017	50000	311500
1838-44	Poly Propylene size 1, 40mm,1/2 circle RB needle	Sindh Medical Store	104	10.3.2017	1080	112320
	Black Silk 2/0 60mm Curved Cutting needle	Sindh Medical Store	61.5	10.3.2017	17300	1063950
	Salbutamol (Sulfate) - 4mg Tablet	GsK Pakistan LTD	0.95	10.3.2017	220000	209000
	Tranexamic Acid 250mg/ml Injection	Bosch Pharma	31.44	10.3.2017	40000	1257600
	Paracetamol Inj 1G/100ml	Bosch Pharma	51.88	10.3.2017	10000	518800
	Metronidazole - 400mg Tab	Searle Company Lmted	1.36	10.3.2017	220000	299200
	Glyceryl trinitrate 2.6mg Tab	Searle Company Lmted	2.56	10.3.2017	20000	51200
	Sterile Catgut Chromic 1 1/2 Circle RB Needle, 30mm	Coral Pharma	87.4	10.3.2017	4800	419520
	Total					5087765

DOH-Non supply of medicine

Order No.	Date of Order	Name of Medicines	Name of Suppliers	Qty. Demand ed	Rate	Amount in -Rs.
1850-53	09.04.2016	Tab Diclofenic sodium 50mg	Gulf pharma	316,800	0.38	120,384
1838-41	09.04.2016	Tab Cipro 500mg	MS Arsan Pharaceuticals (Pvt) Ltd	198,000	3.69	730,620
1830-33	09.04.2016	Inj Hydrocortisone sodium 250 mg	MS Arsan Pharaceuticals (Pvt) Ltd	1,980	91.77	181,705
1826-29	09.04.2016	Ciprofloxacin 250mg	MS Al-keny Pharma	138,600	1.92	266,112
1818-21	09.04.2016	Tab Ibuprofin 200mg	MS Abbott Labs Pakistan	158,400	0.76	119,592
1818-21	09.04.2016	Tab Ibuprofin 400mg	MS Abbott Labs Pakistan	158,400	1.50	237,600
1862-65	09.04.2016	Tab Sulphodoxine 500 mg	MS Lisko Pak Ltd	23,760	4.40	104,544
1874-77	09.04.2016	Diclofenic sodium 75mg	MS Rock Pharma	20,592	5.90	121,493
1882-85	09.04.2016	Sp sulbotamol 2mg	MS Lovamed Pjharma	19,800	12.90	255,420
1886-89	09.04.2016	Circle round body needle 2/0, 1/2 black silk size	MS Saru International	3,960	18.67	73,933
1890-93	09.04.2016	Tab Paracetamol 500 mg	MS Semos Pharma	316,800	0.55	173,923
1894-97	09.04.2016	Susp Ibuprofin 100 mg	MS Sharooq Pharma	40,000	20.00	800,000
Total						3,185,326

Annexure-F
Ref: 1.2.2.6

Irregular Released of Budget for Purchase of Medicines

From Cost Center		Amount	To Cost Center	Amount (Rs)
CH6581	SMO RHC Balkassar	603600	CH-6576 EDO Health	6,366,825
CH6582	SMO RHC Buchal Kalan	561075		
CH6583	SMO RHC Dhudial	528075		
CH6584	SMO RHC Dhuman	536925		
CH6585	SMO RHC Jhatala	502650		
CH6586	SMO RHC Lawa	542475		
CH6587	SMO RHC Munday	518700		
CH6588	SMO RHC Pir Phullai	425775		
CH6589	SMO RHC Tamman	518175		
CH6630	DO Health (GRD)	732600		
CH6631	DO Health (ZC)	385725		
CH6819	SMO RHC Kot Qazi	511050		
		6366825		

Annexure-G**Ref: 1.2.2.7****Dy DEO (M-EE) Lawa- Irregular payment of Pay & Allowances**

Document No	G/L Acc	G/L Acc Description	Posting Date	C.center	Amount (Rs)
100865851	A01156	Pay of contract staff	26.08.2016	CH6888	477,200.00
100810971	A01156	Pay of contract staff	25.09.2016	CH6888	467,340.00
100821892	A01156	Pay of contract staff	26.10.2016	CH6888	455,040.00
100852886	A01156	Pay of contract staff	25.11.2016	CH6888	493,500.00
100860895	A01156	Pay of contract staff	26.12.2016	CH6888	532,360.00
100810994	A01156	Pay of contract staff	26.01.2017	CH6888	552,080.00
100825106	A01156	Pay of contract staff	23.02.2017	CH6888	573,680.00
				Total	3,551,200

Dy DEO (W-EE) Lawa- Irregular payment of Pay & Allowances

Document No	G/L Acc	G/L Acc Description	Posting Date	C.center	Amount (Rs)
100810995	A01156	Pay of contract staff	26.01.2017	CH6889	11,250.00
100825106	A01156	Pay of contract staff	23.02.2017	CH6889	11,250.00
100810971	A01106	Pay of contract staff	25.09.2016	CH6890	15,880.00
100810971	A01156	Pay of contract staff	25.09.2016	CH6890	386,140.00
100821893	A01106	Pay of contract staff	26.10.2016	CH6890	15,880.00
100821893	A01156	Pay of contract staff	26.10.2016	CH6890	386,140.00
100852886	A01106	Pay of contract staff	25.11.2016	CH6890	15,880.00
100852886	A01156	Pay of contract staff	25.11.2016	CH6890	431,300.00
10000860895	A01106	Pay of contract staff	26.12.2016	CH6890	17,160.00
100860895	A01156	Pay of contract staff	26.12.2016	CH6890	471,840.00
100810995	A01106	Pay of contract staff	26.01.2017	CH6890	17,160.00
100810995	A01156	Pay of contract staff	26.01.2017	CH6890	446,630.00
100825107	A01156	Pay of contract staff	23.02.2017	CH6890	446,630.00
				Total	2,673,140

Annexure-H**Ref: 1.2.2.8****IRREGULAR RELEASE OF LAPSED SECURITIES-DO BUILDINGS**

Vr. No /Date	Name of Work	Date of Completion	Amount (Rs)
No.54. dated.27.12.16.	Establishment of Vocational Training Institute for Women at Model Village Dhoke Mushaib	15.06.2009	274,755
No.20. dated.17.11.16	Upgradation of BHU to RHC at Basharat Tehsil Choa Saiden Shah District Chakwal	25.01.2012	1,031,302
No.35. dated.17.11.16	Provision of water facility in GGPS Maloot	10.09.2013	38,955
No.47. dated.30.12.16	Construction of Street in Village Dandot/Pidh/Minhala/Dharyala Kahoon & Construction of Street/Water supply at Ratucha	15.04.2013	70,290
No.49. dated.18.11.16	Government Boys Primary School Dhoke Feroz	24.03.2010	54,299
Total			1,469,601

Name of Work	Name of Contractor	Date of Deposit	Amount (Rs)
Provision of Drinking Facility GGHS Hasil& Repair of class room Ahmed Abad	Umerud din kahoot	04/2004	38,424
Construction of Tolit Block NO.2 Tentage City village karan	Malik IbrarHussain	04/2006	48,504
MR TO G A Building DEF Residence Chakwal	Malik Gulzar Ahmed	10/2006	90,082
Establishment of vocational Training Institute Murat	Umerud din kahoot	06/2007	174,183
Construction of Community Center Chakwal.	CH. Muhammad Ali	12/2007	280,084
Establishment of vocational Training Insititue women village mureed	Umerud din kahoot	02/2008	56,821
Up gradation of GBPS To High Level Muhammad Ali.	Ch.Muhammad Afzal	06/2009	285,261
Up gradation GGHS TO Higher Secondary School Thu marm khan	Malik Sagheer Ahmed	02/2010	127,256
Provision of Missing facilities GGHS Dulmail	ZamirUl Hassan	04/2010	147,205
Total			1,247,820

Annexure-I**Ref: 1.2.2.11****UN-AUTHORISED PAYMENT OF INCOME TAX OUT OF NSB FUND**

Sr. No	School Name	Income Tax	Sr. No	School Name	Income Tax (Rs)
1	GES Dohak Kahlass	13,894	55	GPS DhokHum	15,300
2	GES Khumhari	7,000	56	GES Tragar	16,000
3	GPS Jangli	6,240	57	GPS Dhok Muhammad Khan	5,250
4	GPS Khud Mian Muhammad	12,000	58	GPS Mangral	4,380
5	GES Dhok Khaur	30,170	59	GPS Dhok Gill	15,000
6	GPS Dhok Dara	5,000	60	GPS Dhok Chhab	5,275
7	GPS Dhok Kadhi	7,500	61	GPS Datwal	5,100
8	GPS Dhok Rawali	30,000	62	GPS Dhok Bhatti	3,553
9	GES Khichi	3,400	63	GPS Dhok Bhatti marili	9,300
10	GPS Dhok Shamia	4,000	64	GES Muthrala	50,247
11	GPS Ahma	17,500	65	GPS Naraghi	8,520
12	GES Dk .Gattal	5,707	66	GES Bhira	33,750
13	GPS Mehar Muhammad Alla	9,061	67	GES Dhok Baza	24,213
14	GPS Dh Tahli	6,300	68	GPS Dhok Dali	5,600
15	GPS Noor Pur	6,772	69	GPS Makkah Rehan	13,500
16	GPS Dhok Aetebur	6,207	70	GPS Dhok Bhatti	5,105
17	GPS Surhali	13,660	71	GPS Dabbar Dhibba	11,340
18	GPS Dhok Kasmal	26,646	72	GES Mangewali	7441
19	GPS Talal Jaba	10,700	73	GES Chakki Sheikh Jee	11200
20	GPS Jinwala Dhok	7,500	74	GES Changa	1300
21	GPS Dhibba Hermal	22,600	75	GPS Lawa(South)	17002
22	GPS Dhoddhandi	6,000	76	GPS Jhalli	7267
23	GPS Kharchal	11,259	77	GPS Dhok Muhammad Yar	1388
24	GPS Dhok Chandi	19,110	78	GPS Chak Khanda	12950
25	GES Mar Khan	42,750	79	GES Daroot	21366
26	GPS Dhok AJRal	2,737	80	GES Balwal	14335
27	GPS Dhok Sher Khan	8,760	81	GPS Phullari	14000
28	GPS Mustafa Abad	9,830	82	GPS Daltal	11975
29	GPS Dhok Chhaji	15,312	83	GPS Kanhat(Gattal)	19637
30	GPS Gharkial	5,495	84	GPS Dhok Jhamal	4500
31	GPS Kot Shera	5,650	85	GPS Mudal	9832
32	GPS Naka Choi	4,200	86	GPS Somra	13551
33	GPS Kayala	4,000	87	GPS Nareegha	3528
34	GPS Dhok Moman	4,100	88	GPS Dohri	11625
35	GPS No.1 Tamman	1,800	89	GES Dhok Mail	17550
36	GPS Dhok Mangial	2,735	90	GES Kanhat(Pichnand)	9765

Sr. No	School Name	Income Tax	Sr. No	School Name	Income Tax (Rs)
37	GPS Dhok Nooral	15,750	91	GPS Chatha	8850
38	GPS Shaghar	20,100	92	GPS No.1 Pichnand	3757
39	GPS NO.2 Multan Khura	7,460	93	GPS No.2 Pichnand	7425
40	GPS Phater	17,100	94	GPS Mirzal	6330
41	GPS Dhok Dafral	28,400	95	GPS Muradwand	4050
42	GPS Dhok Qaziayn	5,450	96	GES Hajal	16298
43	GPS Miayal	30,000	97	GES Dhok Muhammad Khan	20310
44	GPS Nagri	5,000	98	GES Kot Shamas	21134
45	GES Kotehra	22,000	99	GES Majhal	13196
46	GPS Lashkrial	9,400	100	GPS Ishral	4000
47	GES Chakwalian	15,000	101	GPS Sharfa	7325
48	GPS Dhok Jhanda	3,500	102	GPS Khana	6877
49	GES Dhok Jhakar	17,500	103	GPS Dhok Khana	8067
50	GPS Dhok Hafizan	31,500	104	GPS Sukka	8755
51	GPS Mehar Ali	12,000	105	GPS Nakka	1058
52	GPS Dhok Sabal	12,450	106	GPS Potha	9405
53	GPS Dhok Gard	9,000	107	GPS Dhadumber Colony	8775
54	GPS Saltaki	4,400	108	GPS Kassi	18070
	Total	661,605			615,327
	Grand total			661,605+615,327	1,276,932

Dy DEO(W), Chakwal : Payment of income tax out of NSB Fund

Name of school	Year	Amount (Rs)
GGES Patalian	2015-16	15000
GGES Lakhwal	2015-16	18932
GGES Maingwan	2015-16	2917
GGES Parhal	2015-16	37117
GGES Kot Chaudrian	2015-16	14028
GGES Pinwal	2015-16	11624
GGES Hastal	2015-16	11400
GGES Sarbak	2015-16	29400
GGES Masood abad	2015-16	39365
GGES Chawli	2015-16	4962
GGES Behkri	2015-16	2380
GGES Bikhari kala	2015-16	16000
GGES Ranja	2015-16	38332
GGES Rabal	2015-16	32605
GGES Thanil Fatuhi	2015-16	9183
GGES Budhial	2015-16	8500
GGPS MOHRA MAST	2015-16	23296
GGPS KHINGAR	2015-16	12222
GGPs Jabbi	2015-16	28182

Name of school	Year	Amount (Rs)
GPs Jinnah Abad	2015-16	973
GGES Dhoke Ghulam Hussain	2015-16	10650
GPs Mc no.4 Sargojra	2015-16	23242
GGPS SOHAIR	2015-16	20123
GMPS PIRWAL	2015-16	6450
MC GGES Chakwal	2015-16	20359
GGPS Dk Maikan	2015-16	3417
GGPS NAIN SUKH	2015-16	5409
GGES Dab	2015-16	8164
GMES Dhoke Parwan	2015-16	13029
GGES Dhuman	2015-16	29040
GGES Said Pur	2015-16	19673
GGES Chohan	2015-16	11402
GGES chak kharak	2015-16	6730
GGES Ballo Kassar	2015-16	17170
GGCM Dheedwal	2015-16	3508
GG Ps Latifal	2015-16	14362
GPs Samanabad	2015-16	12184
GPs Haraj	2015-16	2931
MC Ps School No.2	2015-16	13430
MC Ps School No.5	2015-16	13243
GG MC No.3 Dk Feroze	2015-16	7100
GGES Saba Rajjan	2015-16	7042
GGES Chattal	2015-16	12135
GG Ps Dk Kalut	2015-16	7730
GM ps bhalla	2015-16	6053
GPs Dhoke Bodlay shah	2015-16	2767
GMC Ps school No.1	2015-16	6550
GGCM school bheen	2015-16	20928
GG Ps No.2 Chakwal	2015-16	18000
GMPS RAWAL ZER	2015-16	45000
GGCMS THOA BAHADAR	2015-16	23000
GMPS ALAWAL	2015-16	31000
GMPS PIRWAL	2015-16	24200
GMPS DHOK SIAL	2015-16	27000
GG Ps Jaffarabad	2015-16	15790
GPs Mohra Korchshan	2015-16	4039
GGCMPS Bikhari Kalan	2015-16	2496
GM Ps Mohra shickha	2015-16	4327
GGMCPs No. 2 Mai Mozma	2015-16	11969
GGMCPs No.5 Behri Colony	2015-16	13243

Name of school	Year	Amount (Rs)
GGPS THATI JAMOO	2015-16	13545
GGCMS THOA BAHADAR	2015-16	11355
GGPS DHOK VERIK	2015-16	18200
GGPS MOHRI POTHHA	2015-16	11658
GGPS CHAK QADA	2015-16	11233
GGPS CHUMAR	2015-16	8572
GGCMS CHAK BHONE	2015-16	15939
GMPS TAKIA SHAH MURAD	2015-16	11736
GGPS PINDI GUJRAN	2015-16	14306
Total		1017847

Dy DEO (EE-M) Chakwal- Payment of income tax out of NSB Fund

Name of school	Period	Amount
GPS Chak umra	2015-16	11733
GES Baghwal	2015-16	24000
GES Jamalwal	2015-16	29887
GES Khoday	2015-16	7570
GES Ranja	2015-16	8947
GES Thanil Fatohi	2015-16	20042
GES Langah	2015-16	20093
GES Dorey	2015-16	8475
GES Dk Rajan	2015-16	6312
GES Kalas	2015-16	23817
GES Saba Zair	2015-16	3443
GES Sarkar Kaiser	2015-16	15203
GES Chak Kharak	2015-16	6150
GPS bhubbar	2015-16	13558
GPS Dk wali	2015-16	1590
GPS Dhuman	2015-16	11092
GPS Sosian	2015-16	6450
GPS Dhar Machi	2015-16	10132
GPS Noor Pur	2015-16	9210
GPS Kurpal	2015-16	3683
GPS Sar	2015-16	5532
GES Sidhar	2015-16	33080
GES Chawli	2015-16	12401
GES Lakhwal	2015-16	35286
GES Parhal	2015-16	9783
GES Mohra Korhashman	2015-16	29615
GES Amir Pur Mangan	2015-16	40800
GES Dk Mureed	2015-16	8863
GES Begal	2015-16	7691
GES Kot Iqbal	2015-16	18878
GES Ghagh	2015-16	49790

GES neela	2015-16	19330
GES Chak	2015-16	39250
GES Chak baqar shah	2015-16	39250
GPS Rabbal	2015-16	10849
GPS Dk Haral	2015-16	6073
GPS Mohra Awan	2015-16	6309
GPS Khotian	2015-16	31841
GPS Khewal	2015-16	6285
GPS Sikrala	2015-16	6744
GPS Bagh bala	2015-16	9703
GPS Wahdray	2015-16	4587
GPS balokassar	2015-16	7364
GPS Dk Wazira	2015-16	18685
GPS Sohawa	2015-16	13830
GPS Pipli	2015-16	7455
GPS Chak Jharray	2015-16	22201
GPS Ghanwal	2015-16	6555
GPS Sarkal Mair	2015-16	10762
GPS Dk mori	2015-16	6602
GPS harrar	2015-16	7000
GPS Roopwal	2015-16	10856
GPS Gah	2015-16	19974
GPS Ashraf Town	2015-16	8265
GPS Babri	2015-16	2189
GPS ladhial	2015-16	14300
GPS dhoke bhandar	2015-16	10491
GPS Hastal	2015-16	21620
GPS Dhoke Hafiz Sai amir	2015-16	14040
GPS Jabbi	2015-16	3987
GPS Chak koka	2015-16	8505
GPS Sohair	2015-16	8943
GPS Dhoke Gondal	2015-16	16438
GPS Dhoke Hamun	2015-16	8100
GPS Kot Chaudhrian	2015-16	11141
Total		932630

Annexure-J

Ref: 1.2.2.16

Doubtful consumption of POL: District Officer Health, Chakwal

Bill No.	No. of Persons Engaged	No. of UAS	Name of UAS	POL Paid for 1 Person (Rs)	POL Bill Claimed (Rs)
6	10	4	Mulhal Mughlan	9,000	90,000
			Mureed		
			Odherwal		
			Padshahan		
7	6	3	Sigalabad	9,000	54,000
			Saral		
			Warwal		
3	10	4	Chakwal No. 4	9,000	90,000
			Chakwal No. 5		
			Choa Saiden Shah		
			Dab		
1	11	5	Baigal	9,000	99,000
			Balkasar		
			Bhaun		
			Chak Malook		
2	11	4	Chak Umra	9,000	99,000
			Chakwal No. 1		
			Chakwal No. 2		
			Chakwal No. 3		
4	10	5	Dhudial	9,000	90,000
			Duman		
			Dhulla		
			Jand		
			Jand Khanzada		
5	11	5	Jaswal	9,000	99,000
			Kariala		
			Karsal		
			Kot Chaudhrian		
			Mangwal		
8	11	5	Ara	9,000	99,000
			Basharat		
			Choa Saiden Shah		
			Dalwal		
			Dandot		
9	5	2	Dulmial	9,000	45,000
			Lehr Sultanpur		
10	10	5	Bharpur	9,000	90,000
			Bhaun		
			Buchal Kallan		
			Kallar Kahar		
			Khairpur		
11	6	3	Miani	9,000	54,000
			Munara		
			Noorpur		
12	9	4	Billomar	9,000	81,000
			Bhudial		
			Bidhar		
			Dhoular		
13	10	4	Multan Khurd	9,000	90,000
			Naka Kahoot		

Bill No.	No. of Persons Engaged	No. of UAS	Name of UAS	POL Paid for 1 Person (Rs)	POL Bill Claimed (Rs)
			Pichnand		
			Pira Pathial		
14	10	4	Kot Kazian	9,000	90,000
			Kot Sarang		
			Lawa		
			Leti		
15	10	5	Dhurnal	9,000	90,000
			J. Shah Dilawa		
			Jaisgal		
			Jhatla		
			Kot Gullah		
16	8	3	Saggar	9,000	72,000
			Talagang East		
			Talagang West		
17	7	3	Tamman	9,000	63,000
			Tehi		
			Thoa Mehran Khan		
			TOTAL		1,395,000

Annexure-K

Ref: 1.2.2.19

UN-JUSTIFIED CONSUMPTION OF POL

Bill No.	POL drawl /person /day	Rate / liter	Minimum Average consumption /liter	UC Average Area in KM	POL Required / Day in liter	POL Overdrawn / day in Ltr / person	No. of Ucs	No. of Person Engaged in UC's	Over payment / Day (Rs)	Total Overpayment during campaign of 14 days (Rs)
6	9.5	78.947	30	60	2	7.5	4	10	5,921	82,894
7	9.5	78.947	30	60	2	7.5	3	6	3,553	49,737
3	9.5	78.947	30	60	2	7.5	4	10	5,921	82,894
1	9.5	78.947	30	60	2	7.5	5	11	6,513	91,184
2	9.5	78.947	30	60	2	7.5	4	11	6,513	91,184
4	9.5	78.947	30	60	2	7.5	5	10	5,921	82,894
5	9.5	78.947	30	60	2	7.5	5	11	6,513	91,184
8	9.5	78.947	30	60	2	7.5	5	11	6,513	91,184
9	9.5	78.947	30	60	2	7.5	2	5	2,961	41,447
10	9.5	78.947	30	60	2	7.5	5	10	5,921	82,894
11	9.5	78.947	30	60	2	7.5	3	6	3,553	49,737
12	9.5	78.947	30	60	2	7.5	4	9	5,329	74,605
13	9.5	78.947	30	60	2	7.5	4	10	5,921	82,894
14	9.5	78.947	30	60	2	7.5	4	10	5,921	82,894
15	9.5	78.947	30	60	2	7.5	5	10	5,921	82,894
16	9.5	78.947	30	60	2	7.5	3	8	4,737	66,315
17	9.5	78.947	30	60	2	7.5	3	7	4,145	58,026
									Total	1,284,862

Irregular Payment of Allowances**Dy. DEO (M.E.E) Lawa**

Document No	G/L Acc	G/L Acc Description	Posting Date	Cost. center	Amount (Rs)
100865851	A01270	Other	26.08.2016	CH6888	88,560
100810971	A01270	Other	25.09.2016	CH6888	134,916
100821892	A01270	Other	26.10.2016	CH6888	137,958
100852886	A01270	Other	25.11.2016	CH6888	151,689
100860895	A01270	Other	26.12.2016	CH6888	215,720
100810994	A01270	Other	26.01.2017	CH6888	188,056
100825106	A01270	Other	23.02.2017	CH6888	193,675
				Total	1,110,574

SMO RHC Balkassar

Document No	G/L Acc	G/L Acc Description	Posting Date	C. center	Amount (Rs)
100554837	A01270	Other	26.07.2016	CH6581	118,025
100865844	A01270	Other	26.08.2016	CH6581	116,103
100810964	A01270	Other	25.09.2016	CH6581	127,076
100821885	A01270	Other	26.10.2016	CH6581	127,076
100852879	A01270	Other	25.11.2016	CH6581	143,630
100860888	A01270	Other	26.12.2016	CH6581	125,868
100810988	A01270	Other	26.01.2017	CH6581	127,217
100825100	A01270	Other	23.02.2017	CH6581	131,519
				Total	1,016,514

Annexure-M**Ref: 1.2.3.4****Non-recovery on account of purchase of Mild Steel without invoice**

Sr No	Vr. No. /Date	Name of Work	Quantity of Steel used (KG)	Recovery @ Rs4.5/Kg (Rs)
1	No.01 dated 03.12.16	Reconstruction of Dangerous building of 02 Class rooms in GBHS Buchal Kalan Tehsil Kallar Kahar District Chakwal	3350	15,075
2	No.03 dated 14.12.16	Reconstruction of Dangerous building in Primary portion of GHS Dalwal Tehsil Choa Saiden Shah District Chakwal	6749	30,370
3	No.05 dated 14.12.16	Reconstruction of Dangerous building 02 Nos Class rooms in GPS Chak Bhoun Tehsil & District Chakwal	2688	12,096
4	No.10 dated 16.12.16	Reconstruction of Dangerous building of 03 Nos Class rooms in GGHSS Bharpur Tehsil Kallar Kahar District Chakwal	4279	19,256
5	No.30 dated 20.12.16	Up gradation of GGES Dhermond to High level Tehsil Talagang District Chakwal	10711	48,200
6	No.32 dated 22.12.16	Up gradation of BHU Basharat to Rural Health Centre level Tehsil Choa Saiden Shah District Chakwal	10947	49,262
7	No.61 dated 28.12.16	Rehabilitation of GBHS No.1 Chakwal City	131885	593,482
8	No.62 dated 28.12.16	Construction of District Education Complex at Chakwal	44072	198,324
9	No.69 dated 29.12.16	Up gradation of GGES Ratucha upto High level Tehsil Choa Saiden Shah District Chakwal	9692	43,614
10	No.70 dated 29.12.16	Reconstruction of Dangerous Buildings of 02 Nos Classroom in GPS at Harrar Tehsil & District Chakwal	2658	11,961
11	No.195 dated 30.12.16	Up gradation of GGES Hasil upto High level Tehsil & District Chakwal	9623	43,304
12	No.211 dated 30.12.16	Up gradation of GGES Khokher Bala upto High level	11252	50,634
Total			247906	1,115,578

Annexure-N
Ref: 1.2.4.1

DCO Office -Non deduction of House Rent Allowance

Sr. No.	Type of House	BPS	Per month deduction (Rs)	No. of Houses	Calculation of Amount	Total (Rs.)
1	A Type	18 & above	3,873	10	10x3873x12	464,760
2	B Type	17	2,955	50	50x2955x12	1,773,000
3	C Type	16	1,818	6	6x1818x12	130,896
4	D Type	12 to 15	1,476	60	60x1476x12	1,062,720
5	E Type	5 to 12	1,146	40	40x1146x12	550,080
6	F Type	1 to 4	910	30	30x910x12	327,600
Grand Total				196		4,309,056

DCO Office- Non-deduction of Conveyance Allowance during leave

Sr. No	Name Of Employees	Period Of Leave & Days	Nature of Leave	Rate	Months	Amount (Rs)
1	Mr Liaqat Ali	17.10.2016to15.12.2016	Earned leave	5000	2	10,000
Total						10,000

DO Livestock-Irregular drawl of discontinued Allowances

Document No.	G/L Account	G/L Account Description	Posting date	Amount (Rs)
100865845	A0121Z	Adhoc Relief Allowance – 2014	26.08.2016	3,520
100810965	A0121Z	Adhoc Relief Allowance – 2014	25.09.2016	9,600
100821886	A0121Z	Adhoc Relief Allowance - 2014	26.10.2016	17,652
100852880	A0121Z	Adhoc Relief Allowance - 2014	25.11.2016	5,526
100865845	A0122C	Adhoc Relief Allowance - 2015	26.08.2016	3,049
100810965	A0122C	Adhoc Relief Allowance - 2015	25.09.2016	9,423
100821886	A0122C	Adhoc Relief Allowance - 2015	26.10.2016	17,111
100852880	A0122C	Adhoc Relief Allowance - 2015	25.11.2016	5,356
100865845	A0121T	Adhoc Relief Allowance 2013	26.08.2016	3,520
100810965	A0121T	Adhoc Relief Allowance 2013	25.09.2016	9,600
100821886	A0121T	Adhoc Relief Allowance 2013	26.10.2016	17,652
100852880	A0121T	Adhoc Relief Allowance 2013	25.11.2016	5,526
Total				107,535

DO Livestock- Un authorized drawl of Allowances

Document No	G/L Acc	G/L Acc Description	Posting Date	Amount (Rs)
100554838	A01239	Special allowance	26.07.2016	5,000
100865845	A01239	Special allowance	26.08.2016	5,000
100810965	A01239	Special allowance	25.09.2016	5,000
100821886	A01239	Special allowance	26.10.2016	5,000
100852880	A01239	Special allowance	25.11.2016	5,000
100860889	A01239	Special allowance	26.12.2016	5,000
Total				30,000

Dy DEO WEE, Lawa: Statement showing the detail of non recovery of CA.

Sr #	Name of Post	No. of Post	BPS	CA @	period	Description	Amount (Rs)
1	SST	3	16	5,000	22.12.2016 to 31.12.2016	1667*3	5,001
2	EST	26	16	5,000	10 days	1667*26	43,342
3	PST	78	15	2,856	-do-	952*78	74,256
4	SESE	17	14	2,856	-do-	952*17	16,184
Total							138,783

Dy W-EE, Lawa-Non recovery of stopped allowances

Document No	G/L Acc	G/L Acc Description	Posting Date	Cost center	Amount (Rs)
100810995	A0121A	Ad - hoc Allowance – 2011	26.01.2017	CH6890	800
100810995	A0121Z	Adhoc Relief Allowance - 2014	26.01.2017	CH6890	1,829
100810995	A0122C	Adhoc Relief Allowance - 2015	26.01.2017	CH6890	5,595
100810995	A0121T	Adhoc Relief Allowance 2013	26.01.2017	CH6890	1,929
Total					10,153

Dy DEO (M-EE) Lawa-Non recovery of Conveyance Allowance

Sl #	Name of Post	No. of Post	BS	CA@	period	Description	Amount (Rs)
1	SSE/SST	10	16	5000	22.12.2016 to	1667*10	16,670
2	EST	24	16	5000	31.12.2016 10 days	1667*24	40,008
3	EST	11	15	2856	-do-	952*11	10,472
4	SSE/SST	27	14	2856	-do-	952*27	25,704
5	PST	36	14	2856	-do-	952*36	34,272
6	PST	60	12	2856	-do-	952*60	5712
7	ESE/SM	31	9	1932	-do-	644*31	19,964
Total							152,802

Dy DEO (M-EE) Lawa-Non recovery of Stopped Allowances

Document No	G/L Acc	G/L Acc Description	Posting Date	Cost Center	Amount (Rs)
100821892	A0121Z	Adhoc Relief Allowance – 2014	26.10.2016	CH6888	2,000
100821892	A0122C	Adhoc Relief Allowance – 2015	26.10.2016	CH6888	1,396
100821892	A0121T	Adhoc Relief Allowance 2013	26.10.2016	CH6888	2,000
100860895	A0121Z	Adhoc Relief Allowance – 2014	26.12.2016	CH6888	4,220
100860895	A0122C	Adhoc Relief Allowance – 2015	26.12.2016	CH6888	4,468
100860895	A0121T	Adhoc Relief Allowance 2013	26.12.2016	CH6888	4,220
100810994	A0121Z	Adhoc Relief Allowance – 2014	26.01.2017	CH6888	2,914
100810994	A0122C	Adhoc Relief Allowance – 2015	26.01.2017	CH6888	3,308
100810994	A0121T	Adhoc Relief Allowance 2013	26.01.2017	CH6888	1,757
Total					26,283

GHS Dhudial: Recovery on account of regularization

Name of Teacher	Desig	Date of regularization	30% SSB for the period 19.10.09 to 30.11.09	Adhoc Relief allow 2009 for the period 19.10.09 to 31.01.10	Total Recovery (Rs)
Saima Imtiaz	EST	19.10.2009	2,066	1,762	3,828
Ume-Farva	EST	19.10.2009	2,066	1,762	3,828

Name of Teacher	Desig	Date of regularization	30% SSB for the period 19.10.09 to 30.11.09	Adhoc Relief allow 2009 for the period 19.10.09 to 31.01.10	Total Recovery (Rs)
Azra Parween	EST	19.10.2009	2,066	1,762	3,828
Kausar Perveen	PST	19.10.2009	1,604	938	2,542
Safila Kouasr	PST	19.10.2009	1,604	524	2,128
Rukhsana Manzoor	PST	19.10.2009	1,604	938	2,542
Shazai Karamat	SST	19.10.2009	2,545	1,917	4,462
		Total			23,158

DO Secondary Education-Overpayment of stopped Allowance

Sr No	Year	DDO Code	Description	Amount(Rs)
1	2014-15	CH6055	ARA 2012	842,366
2	..do...	..do..	ARA 2013	421,325
3	..do...	..do..	ARA 2014	420,234
4	2015-16	CH6055	ARA2013	442,043
5	..do...	..do..	ARA2014	439,763
6	..do...	..do..	ARA2015	463,497
7	Up to 12/16	CH6055	ARA 2011	8,364
8	..do..	..do..	ARA 2012	18,000
9	..do..	..do..	ARA 2013	8,634
10	..do..	..do..	ARA 2014	5,198
			Total	3,069,424

DO Secondary Education- Overpayment of increment

Sr. No.	Desig	BPS	Period	Months	Rate	Amount (Rs)
1	N/Qs 5	2	01-07-12 to 30-09-2017	63	170	53,550
2	C/IV 1	2	01-07-12 to 30-09-2017	63	170	10,710
3	S/Guards 2	2	01-07-12 to 30-09-2017	63	170	21,420
4	Sweeper 1	2	01-07-12 to 30-09-2017	63	170	10,710
				Total		96,390

MS DHQ Chakwal-Non deduction of HRA, CA and Maintenance Charges

(Amount in Rs)

Sr .#	Name	Designation	Cost Center	5% House Rent (2005)	Conveyance Allowance	House Rent Allowance
1	Dr. Zeeshan Abbas	Ortopadic Surgeon	CY9027	6,224	15000	11619
2	Raja Tassawar Hussain	Dispensor	CY9027	15,276	0	0
3	Fareeda Bibi	LHV	CY9027	11,434	2614	5712
4	Khalida Nasreen	WS	CY9027	8,304	0	0
5	Liaqat Masih	WS	CY9027	9,624	0	0
6	Muhammad Afzal	Chowkidaar	CY9027	9,624	21420	0
7	Khalida yasmeen	WS	CY9027	5,736	21420	0
8	Asif Masih	WS	CY9027	2,868	5346	10710
9	Tariq Masih	WS	CY9027	9,624	0	0
10	Anum Bhatti	Jun. Clerk	CY9027	6,756	23184	12708
11	Muhammad Nawaz	Mali	CY9027	8,634	0	0
12	Zeshan Sajid	WS	CY9027	4,872	21420	10692
13	Farzana Bibi	WS	CY9027	8,304	0	0

Sr. #	Name	Designation	Cost Center	5% House Rent (2005)	Conveyance Allowance	House Rent Allowance
14	Jamil Shoukat	WS	CY9027	5,736	0	0
Total				113,016	110,404	51,441

RHC Dhumman-5% Maintenance Charges

Sr. No.	Name of official	Basic Pay	5% deduction	Amount to be recovered (Rs)
1	Kalloom Akhter (C/N)	22,280	1,114	6,684
2	Talat saleem (C/N)	17,160	850	5,100
3	Gulnaz Tabassam (C/N)	17,160	858	5,148
4	Tajallah bibi(LHV)	12,500	625	3,750
5	Sadaf Noreen(M/W)	10,870	544	3,264
6	Jameela Yasmeen(M/W)	16,570	829	4,974
7	Yousaf Masih(M/S/ warder)	13,840	692	4,152
Total				33,072

RHC Pir Pulahi-5% Maintenance Charges

Sr. No.	Name of Official	Designation	Basic Pay	5% deduction	Amount to be recovered Rs (July 2016-31.12.2016)
1	Dr Insaf Ali	SMO	48,770	2438.5	14,631
2	Dr Huma Altaf	WMO	48,770	2438.5	14,631
3	Dr Amir Ali	MO	32,670	1633.5	9,801
Total					39,063

THQ Choa Saiden Shah-overpayment of Adhoc Relief 2010

Sr. No.	Name	Designation	BPS	HSR Allowance	Adhoc Alloq 2010 50%	Total Rs
1	Iqrar Hussain Shah	Driver	5	1,560	2,150	25,800
2	Ume Salma	Staff Nurse	16	2,241	3,030	36,360
3	Azra Najam	Staff Nurse	16	1,818	3,030	36,360
4	Dr. Guldaz Khan	MS	18	12,000	5,295	63,540
				17,619	13,505	162,060
Recovery upto 31-12-2016				81,030		

Deputy District Education Officer (EE-M) Talagang: Payment of SSB

Sr. #	Name of School	Name	Desig	BS	Feb, 2016	Mar 2016	Apr, 2016	Total Rs
1	GES Pira Jangla	Saira Shaheen	EST(G)	14	993	2400	2400	5793
2	GES Pira Jangla	Samia Begum	EST(G)	14	993	2400	2400	5793
3	GES Chakwalian	Tariq Mahmood	EST(G)	14	993	2400	2400	5793
4	GES Kumhari	Sumaira Manzoor	EST(G)	14	993	2400	2400	5793
5	GES Bhira	Umme Salma	EST(G)	14	993	2400	2400	5793
6	GES Dhok Khaur	Ahsan Ali	EST(G)	14	993	2400	2400	5793
7	GES Kotehra	Aleena Kabir	EST(G)	14	993	2400	2400	5793
8	GES Kotehra	Saima Noreen	EST(G)	14	993	2400	2400	5793

Sr. #	Name of School	Name	Desig	BS	Feb, 2016	Mar 2016	Apr, 2016	Total Rs
9	GES Muthrala	Wajiha Sana	EST(G)	14	993	2400	2400	5793
10	GES Kotehra (Jabbi)	Sadia Perveen	EST(G)	14	993	2400	2400	5793
11	GES Kotehra (Jabbi)	Ghulam Sakina	EST(G)	14	993	2400	2400	5793
12	GES Khuian	Rizwan Asif	EST(G)	14	993	2400	2400	5793
13	GES Dhoke Jhakar	Uzma Afreen	EST(G)	14	993	2400	2400	5793
14	GES Dhok Khalas	Uzma Batool	EST(G)	14	993	2400	2400	5793
15	GES Taraggar	Shazia Khanum	PST	9	770	1860	1860	4490
16	GES Dhok Baza	Qaisar Iqbal	PST	9	770	1860	1860	4490
17	GES Pira Jangla	Salma Sajid	PST	9	770	1860	1860	4490
18	GES Pira Jangla	Tayyba Bibi	PST	9	770	1860	1860	4490
19	GES Dhok Baza	Aziz-ur-Rehman	PST	9	770	1860	1860	4490
20	GES Mehmood Wala	Muhammad Abid	PST	9	770	1860	1860	4490
21	GES Bhira	Asma Latif	PST	9	770	1860	1860	4490
22	GES Dhok Khalas	Muhammad Sajid	PST	9	770	1860	1860	4490
23	GES Dhoke Faqira	Muhammad Usman	PST	9	770	1860	1860	4490
24	GPS No. 2 Talagang	Sarah Gul	PST	9	770	1860	1860	4490
25	GPS Dudial	Aasma Nawaz	PST	9	770	1860	1860	4490
26	GPS Nagri	Razia Niaz	PST	9	770	1860	1860	4490
27	GPS Pira	Qaisar Abbas	PST	9	770	1860	1860	4490
28	GPS Janwal (Sher Khan)	Summya Ejaz	PST	9	770	1860	1860	4490
29	GPS Chokera	Sadia Haleema	PST	9	770	1860	1860	4490
30	GPS Gulshan Barwal	Nabeela Masood	PST	9	770	1860	1860	4490
31	GPS Gharkial	Bushra Khanum	PST	9	770	1860	1860	4490
32	GPS Dhok Bhatti(PF)	Nighat Zaman	PST	9	770	1860	1860	4490
33	GPS Dhok Muhammad Khan	Robina Aqil	PST	9	770	1860	1860	4490
34	GPS Dhok Hum	Manzoor Ellahi	PST	9	770	1860	1860	4490
35	GPS Dhok Dali	Memoona Sultana	PST	9	770	1860	1860	4490
36	GPS Ahma	Saima Ali	PST	9	770	1860	1860	4490
37	GPS Patal	Wajeeha Saima Aftab	PST	9	770	1860	1860	4490
38	GPS Garr	Atif Shahzad	PST	9	770	1860	1860	4490
39	GPS Kund Mumnal	Muhammad Asif Yaqoob	PST	9	770	1860	1860	4490
40	GPS Chinji	Mehwish Sabeen	PST	9	770	1860	1860	4490
41	GPS Kiala	Afshan Jabeen	PST	9	770	1860	1860	4490
42	GPS Dhok Pathan	Samina Fatima	PST	9	770	1860	1860	4490
43	GPS Dhok Abbaki	Mazahir Junaid	PST	9	770	1860	1860	4490
44	GPS Phathar	Muhamamd Usman	PST	9	770	1860	1860	4490
45	GPS Qazi Raza	Mah Jabeen	PST	9	770	1860	1860	4490
46	GPS Shamial	Samina Yasmeen	PST	9	770	1860	1860	4490
47	GPS Dhok Mial(Baghtal)	Razia Bibi	PST	9	770	1860	1860	4490
48	GPS Dhok Dara	Nouman Zafar	PST	9	770	1860	1860	4490
Total					40082	96840	96840	233762

Dy. DEO (M) Talagang- Payment of inadmissible Allowances

Document No.	G/L Acc	G/L Acc Description	Posting Date	C. center	Amount Rs
100754808	A0121A	Ad - hoc Allowance – 2011	16.08.2016	CH6040	4,288
100624885	A0121A	Ad - hoc Allowance – 2011	13.12.2016	CH6040	4,360
100825087	A0121A	Ad - hoc Allowance – 2011	23.02.2017	CH6040	4,392
100754808	A0121M	Adhoc Relief Allowance – 2012	16.08.2016	CH6040	10,800
100624885	A0121M	Adhoc Relief Allowance – 2012	13.12.2016	CH6040	9,824
100825087	A0121M	Adhoc Relief Allowance – 2012	23.02.2017	CH6040	4,392
100754808	A0121Z	Adhoc Relief Allowance – 2014	16.08.2016	CH6040	5,400
100810975	A0121Z	Adhoc Relief Allowance – 2014	26.01.2017	CH6040	2,447

Document No.	G/L Acc	G/L Acc Description	Posting Date	C. center	Amount Rs
100825087	A0121Z	Adhoc Relief Allowance – 2014	23.02.2017	CH6040	3,567
100810975	A0122C	Adhoc Relief Allowance – 2015	26.01.2017	CH6040	434
100825087	A0122C	Adhoc Relief Allowance – 2015	23.02.2017	CH6040	2,158
100754808	A0121T	Adhoc Relief Allowance 2013	16.08.2016	CH6040	5,400
100810975	A0121T	Adhoc Relief Allowance 2013	26.01.2017	CH6040	4,485
100825087	A0121T	Adhoc Relief Allowance 2013	23.02.2017	CH6040	6,036
100554824	A01208	Dress Allowance	26.07.2016	CH6040	600
100865831	A01208	Dress Allowance	26.08.2016	CH6040	600
100810951	A01208	Dress Allowance	25.09.2016	CH6040	600
100821872	A01208	Dress Allowance	26.10.2016	CH6040	600
100852865	A01208	Dress Allowance	25.11.2016	CH6040	600
100860874	A01208	Dress Allowance	26.12.2016	CH6040	600
100810975	A01208	Dress Allowance	26.01.2017	CH6040	600
100825087	A01208	Dress Allowance	23.02.2017	CH6040	600
100852866	A01253	Science Teaching Allowance	25.11.2016	CH6042	600
		Total			73,383

Mess Allowance: DHQ Chakwal & Trauma Center Kallar Kahar

Cost Centre	Name of Formation	Designation	BP S	Name of Employee	Personal No.	Amount in Rs.
CH6578	DHQ Chakwal	Theater nurse	16	Rabail Arshad	31698468	32,000
CH6578	DHQ Chakwal	Charge nurse	16	Sumaira Shahzadi	31822206	1,500
CH6885	Trauma CEN Kallar Kahar	Charge nurse	16	Laila Iqbal	31841313	16,000
CH6885	DO	Charge nurse	16	Sania Salamat	31845591	8,000
CH6885	DO	Charge nurse	16	Sidra Yasmin	31846538	8,000
CH6885	DO	Charge nurse	16	Sidra Yasmin	31846538	26,581
						92,081

DY DEO WEE, TALAGANG, CHAKWAL-Conveyance Allowance during leave

Sr. No	Name with designation	Posting school Name	Leave type	Leave period	Amount recoverable (Rs)
1	Zeenat Un Nisa-PST	GGES No.2 Adlaka	Medical	9-1-16 to 25-1-16(17)	600
2	Ifra Anum-ESE	GGPS Doba	Medical	21-1-16 to 30-1-16 (10)	5,770
3	Tanveer Fatima-AT	GGES No.5 Tlg	Medical	1-1-16 to 7-1-16 (7)	645
4	Ghulam Kubra-ESE	GGPS Deewal	Medical		21,061
5	Zareena Yasmin-PST	GGPS Deewal	Medical	5-1-16 to 9-1-16 (5)	312
6	Asma Khatoon-PST	GGPS Janwal	Medical	1-1-16 to 15-1-16 (15)	935
7	Mumtaz Begum-PST	GGES Tehi	Medical	7-1-16 to 12-2-16 (37)	2,370
8	Sadia Batool-ESE	GGPS Muthla	Medical	15-4-16 to 28-4-17 (14)	8,495
9	Zahida Perveen-AEO	Markaz K-Sarang	Ex Pak		5,000
10	Narjis Khatoon-PST	GGES Tarragar	Medical	5-4-16 to 11-4-16 (7)	670
11	Akhtar Shaheen-EET	GGES Singwala	Medical		1240
12	Hameeda Begum-PST	GGPS No,2 Tlg	Medical	Nov-15	2,856

13	Rukhsana Nizam-EET	GGES Dk Trrair	Medical	15-Oct	580
14	Hameeda Begum-PST	GGPS No,2 Tlg	Medical	Oct-15D	25,806
15	Naeem Fatima-EST	GGES Kanhat	Medical	18-10-15 to 31-10-15 (14)	1,500
16	Zahida Nasreen-SST	GGES Tehi	Medical	7-9-15 to 13-9-15 (7)	1,167
17	Shagufta Nahid-SST	GGES SIngwala	Medical	15-Sep	7,500
18	Zahida Shaheen-PST	GGPS Charagh	Medical	14-9-15 to 23-9-15 (10)	644
19	Fakhar Un Nisa-PST	GGPS ADC Tlg	Medical	90	5,796
20	Mumtaz Begum-C-IV	GGES Dudial	Medical	15-Oct	297
21	Taslim Akhtar-PST	GGPS No.2 Tamman	Medical	3-10-15 to 6-10-15(4)	370
22	Zubida Perveen-PST	GGPS Barwal	Medical	15-Oct	644
23	Shamas Batool-PST	GGES Dhauar	Medical	12-10-15 to 17-10-15 (6)	553
24	Ghulam Fatima-PST	GGES Nooral	Medical	45	4284
25	Tanveer Zohra-PST	GGES No.5 Tlg	Medical	24-8-15 to 2-9-15 (10)	628
26	Zafria Sultana-PST	GGCMS Laiti	Medical	15-Aug	666
27	Sadua-PST	GGPS Sher Khan	Medical	16-9-15 to 31-10-15 (46)	2898
		Total			103,287

DY DEO WEE, TALAGANG, CHAKWAL-Recovery on account SSB Allowance

Sr. No.	Name of Teacher	Designation	Recovery of SSB (Rs)
1	Naveeda Batool	PST	1080
2	Madhia Mumtaz	PST	1080
3	Andleeb Zahra	PST	1080
4	Shafghfta Sultana	PST	1080
5	Ghulam Aisha	PST	1080
6	Sadia Bano	PST	1080
7	Shaista Rauf	PST	1080
8	Nihat Maqbool	PST	1080
9	Alishba Yaqoob	PST	1080
10	Shomila Yasmeen	PST	1080
11	Roqash Afzal	PST	1080
12	Fazeelat Shaheen	PST	1080
13	Sadaf Naz	PST	1080
14	Saira Tabssum	PST	1080
15	Shabnam Niaz	PST	1080
16	Asima Iram	PST	1080
17	Riffat Shaheen	PST	1080
18	Misba Jabeen	PST	1080
19	Ghulam Qubra	PST	1080
20	Rukhsana Yasmeen	PST	1080
21	Sadia Musarat	PST	1080
22	Ittrat Bibi	PST	1080

Sr. No.	Name of Teacher	Designation	Recovery of SSB (Rs)
23	Anila Ehsan	PST	1080
24	Shahida Yasmeen	PST	1080
25	Iram Rehman	PST	1080
26	Fozia Afzal	PST	1080
27	Kiran Batool	PST	1080
		TOTAL	29,160