



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AGP	Auditor General of Pakistan
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CD	Community Development
DAO	District Accounts Office
DAC	Departmental Accounts Committee
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
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
FTF	Farogh-e-Taleem Fund
F&P	Finance and Planning
HRA	House Rent Allowance
IT	Information Technology
LP	Local Purchase
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
MS	Medical Superintendent
NSB	Non Salary Budget
NTN	National Tax Number
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Governments
PFR	Punjab Financial Rules
PLA	Personal Ledger Account
PLGA	Punjab Local Government Act
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Public Procurement Regulatory Authority

PPR	Punjab Procurement Rules
RHC	Rural Health Center
SDA	Special Drawing Accounts
SMC	School Management Council
SMO	Senior Medical Officer
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
TSE	Technical Sanctioned Estimate
W&S	Works and Services
GGHS	Government Girls High School

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 8 and 12 of the AGP's 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 expenditure of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan

The report is based on audit of the accounts of various offices of the District Government, Jhelum 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 findings 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 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 framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized after issuing three reminders for written responses of management and holding of DAC meetings, no response was received till the finalization of this report.

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 Administrations 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 Rs 20.087 million for the Financial Year 2017-18. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programs/projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the District Government, Jhelum for the Financial Years 2016-17.

District Government Jhelum 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, Jhelum was carried out with the view to ascertaining 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, there was no leakage of revenue in the Government Account / Local Fund.

a. Scope of Audit

Total expenditure of the District Government Jhelum for the Financial Year 2016-17 was Rs 2,825.437 million covering 402 formations. Out of this Regional Directorate of Audit Rawalpindi audited an expenditure of Rs 847.63 million which in terms of percentage was 30 % of total expenditure. Out of this Regional Directorate of Audit Rawalpindi planned 34 formations and executed 34 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Jhelum for the Financial Year 2016-17, were Rs 14.211 million. Out of this Regional Directorate of Audit Rawalpindi audited receipts of Rs 4.97 million which in terms of percentage was 35% of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 52.07 million was pointed out, which was not in the notice of the executive before audit. However, no recovery was affected till compilation of this report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of the District Government Jhelum was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence

on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls. Section 115-A (1) of PLGO, 2001, empowers Nazim of each District Governments to appoint an Internal Auditor but the same was not appointed in District Administrations.

f. The Key Audit Findings of the Report

- i. Misappropriation of funds of Rs 1.60 million noted in one case¹.
- ii. Non production of Record of Rs 39.670 million noted in one case²
- iii. Irregularity and Non Compliance of Rs 222.767 million noted in thirteen cases³
- iv. Performance of Rs 45.549 million noted in seven cases⁴.
- v. Weak internal Control of Rs 63.698 million noted in six cases⁵

Audit paras for the audit year 2016-17 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting to the PAC are included in MFDAC (Annexure-A).

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 misappropriation, wasteful expenditure and unauthorized payment.
- iii. The PAO needs to make efforts for expediting the realization of various Government receipts.
- iv. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- v. The PAO needs to take appropriate action for non-production of record.
- vi. The departments need to expedite utilization of idle resources and improve their performance.
- vii. The departments need to take measures to remove internal control weaknesses.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1-1.2.3.13

⁴ Para 1.2.4.1-1.2.4.7

⁵ Para 1.2.5.1-1.2.5.6

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	5126.645
2	Total formations under Audit Jurisdiction	402	5126.645
3	Total Entities (PAOs) Audited	1	2854.901
4	Total formations Audited	34	2854.901
5	Audit & Inspection Reports	34	2854.901
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

Table 2: Audit observations regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Financial management	222.767
3	Internal controls	63.698
4	Others	86.819
TOTAL		373.284

Table3: Outcome Statistics

(Rs in million)

sr. No.	Description	Expenditure on Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	0	71.197	4.97	1850.326	1926.493	1621.863
2	Amount Placed under Audit Observation/ Irregularities of Audit	21.1	132.781	0	219.403	373.284	572.784
3	Recoveries Pointed Out at the instance of Audit	0	16.505	0	51.353	67.858	49.843
4	Recoveries Accepted/ Established at the instance of Audit	0	0	0	0	0	35.510
5	Recoveries Realized at the instance of Audit	0	0	0	0	0	1.341

* The amount mentioned against serial No 1 in column "total current year" is the sum of expenditure and receipts, whereas the total expenditure audited for the current year was Rs847.63million

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.	177.337
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	1.600
3	Quantification of weaknesses of internal control systems	0
4	Recoveries, overpayments or unauthorized payments of public money.	67.858
5	Non-production of record to Audit.	39.670
6	Others, including cases of accidents, negligence etc.	86.819
	Total	373.284

Table 5 Cost Benefit

(Rs in million)

Sr. No	Description	Amount
1	Out lays Audited(Items1ofTable3)	1926.493
2	Expenditure on Audit	1.674
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

CHAPTER 1

1.1 District Government, Jhelum

1.1.1 Introduction of Departments

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance, 2001. Each group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the officers, branches and / or sections of each district office. Following is the list of Departments which manage the activities of District Government.

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

Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

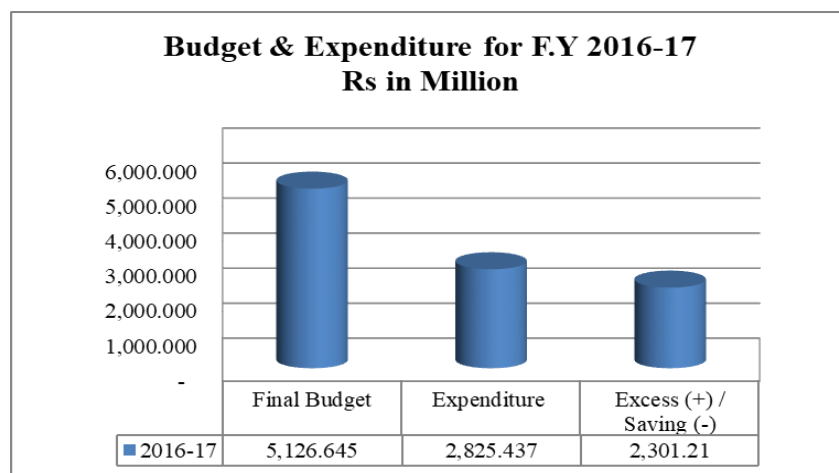
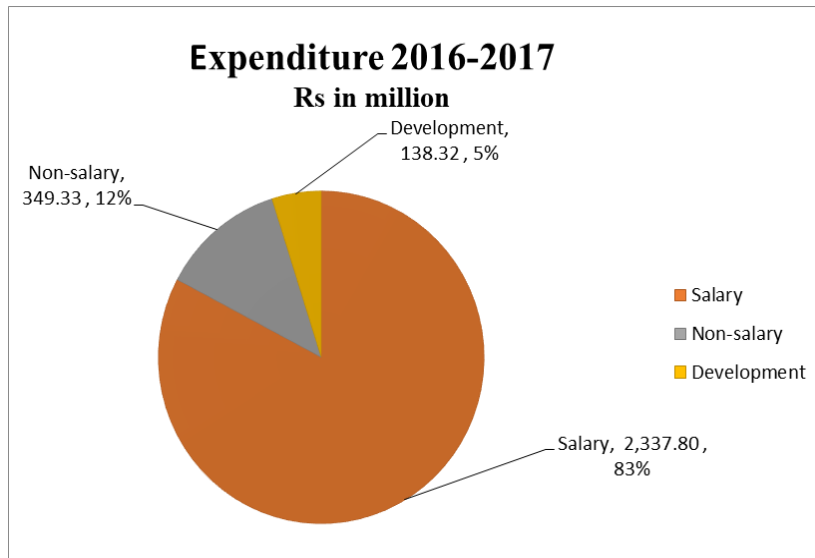
1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of District Government Jhelum was Rs 5,126.645 million including salary and non-salary component of Rs 4,186.63 and Rs 570.904 respectively and development component of Rs 369.111 million. Expenditure against Salary component was Rs 2,337.796 million, Non salary component was Rs 349.326 million and Development component was Rs 138.315 million. Overall savings were Rs 2,301.208 million which was 45% of total budget.

Financial Year 2016-17	Budget (Rs)	Expenditure (Rs)	Excess (+)	% saving
			/ Saving (-)(Rs)	
Salary	4186.63	2,337.796	1,848.834	44%
Non Salary	570.904	349.326	221.578	39%
Development	369.111	138.315	230.796	63%
Total	5,126.645	2,825.437	2,301.208	

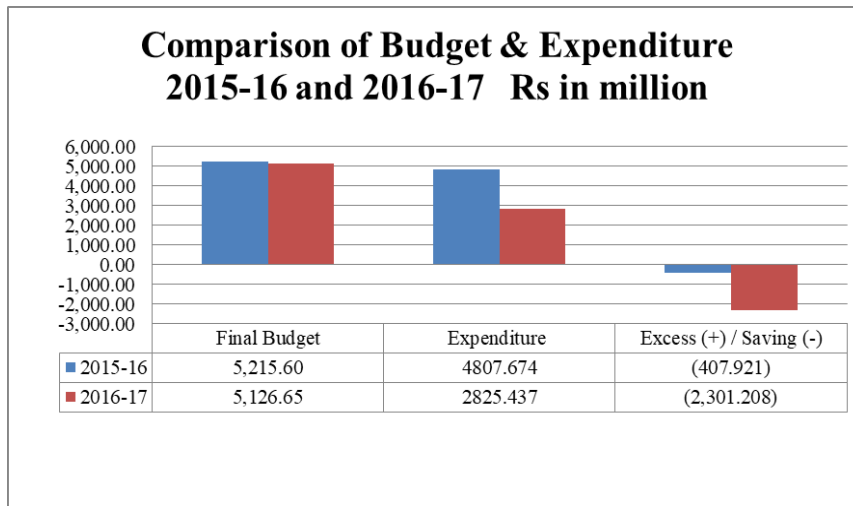
As per the Appropriation Account 2016-17 of District Government Jhelum the original budget was Rs 5,126.645 million, supplementary grant was Rs 2315.844 million whereas Rs 2315.844 million were surrendered/ withdrawn and the final budget was Rs 5126.645 million. Against the final budget, total expenditure incurred by District Government during 2016-17 was Rs 2825.437 million, as detailed at Annexure-B

The Salary, Non Salary and Development expenditure comprised 83%, 12% and 5% of the total expenditure respectively.



The overall saving of Rs2301.21million was 45% of the final budget.

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



There was 1.74% & 41.23% decrease in Budget Allocation & Expenditure incurred respectively for the year 2016-17 as compared to the previous year.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	7	Not convened
2	2003-04	8	Not convened
3	2004-05	13	Not convened
4	*Special Audit Report	122	Not convened
5	2009-10	13	Not convened
6	2010-11	22	Not convened
7	2011-12	30	Not convened
8	2012-13	06	Not convened
9	2013-14	12	Not convened

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
10	2014-15	08	Not convened
11	2015-16	21	Not convened
12	2016-17	39	Not convened

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

1.2 AUDIT PARAS

1.2.1 Fraud & Misappropriation

1.2.1.1 Misappropriation of funds due to non-supply of information technology lab equipment–Rs 1.600 million

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

Principal GGHS Langar Pur District Jhelum established IT Lab during Financial Year 2016-17. Audit observed that equipment/stocks were purchased but had not been provided to the School. This caused non-function of IT Lab and deprived the students from the IT Lab from last eight months. Detail is as below:-

Sr. No	Date of purchase	Quantity	Description	Name of Firm	Amount Rs in million
1	08-03-2017	1	Interactive Smart Board	Umar Computer Traders Mardan	1.600
2		1	Electrical Wiring 1 LAB		
3		1	Computer Networking 1 JOB		

Audit holds that purchase was made but equipment/stocks had not been provided to the School due to defective financial discipline and weak internal controls.

The matter was reported to PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

Audit recommends regularization besides fixing responsibility against the officers / officials at fault.

AIR Para #8

1.2.2 Non-production of Record

1.2.2.1 Non-production of record – Rs 39.670 million

According to Section 14(1)(b) of Auditor General’s (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, “The Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection”. Further, section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

Various DDOs of District Government Jhelum did not produce the requisite record for Audit verification. Detail of record not produced to Audit is given 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 PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

Audit recommends fixing responsibility for non-production besides ensuring submission of record.

AIR Para #16, 1, 13, 2, 5, 3 & 1

1.2.3 Irregularity & Non Compliance of Rules

1.2.3.1 Doubtful records due to use of un-identified classification of other / others - Rs 77.657 million

According to Rule 20 (i) of PDG & TMA (Budget) Rules, 2003 provision for each expenditure shall be included under the appropriate function and object head. Read with Rule 9 (1) (2) (3) & (4) of PDG & TMA (Budget) Rules, 2003, The Budget shall be prepared in accordance with Chart of Classification of accounts issued by the Auditor General of Pakistan. The expenditure shall be classified into Development and Current expenditure. The Development budget shall be divided into two parts, namely (i) Citizen Community Board Development budget; and (ii) local government development (Non-Citizen Community Board) budget. The receipts shall be classified as follows (i) major head; (ii) minor head; and (iii) detailed receipt head. Expenditure shall be classified as follows (i) function classification; and (ii) object classification.

As per FI data District Jhelum DAO has booked and paid different allowances amounting to Rs 77.657 million with un-identified classification of Other under more than one GL Account Code AO1150, AO1170, AO1270 and AO1299. Due to this, appropriateness, admissibility and the authenticity of the allowance was not possible.

Audit holds that due to defective financial discipline and non compliance of rules, relevant record did not provide identification and the authenticity of the allowances.

The matter was reported to PAO in November, 2017 but either reply was submitted nor was DAC meeting convened till finalization of this Report

Audit requires that action may be taken against the responsible besides regularization of expenditure from competent authority.

AIR Para #03

1.2.3.2 Irregular payment of development schemes –Rs 45.383 million

As per notification of Government of Punjab C&W Department No.SOH-II(C&W)/2-15/2007 dated 26.03.2007 “before finalization of work, Sub Divisional Officer to Chief Engineer would certify to the extent as mentioned against each that the work has been executed as per laid down specifications”

Sr. No	Description	Percentage
1	SDO (Sub Divisional Officer)	100%
2	Executive Engineer	75%
3	Superintending Engineer	50%
4	Chief Engineer	25%

During scrutiny of record of DO (Buildings) Jhelum for the Financial Year 2016-17, it was revealed that payments had been made for different schemes but works were not certified by the Executive Engineer, Superintending Engineer and Chief Engineer as per percentage defined in violation of rule above. This resulted in irregular payments of development schemes costing Rs 45.383 million.

Audit is of the view that due to weak internal controls payments against works executed were made without certifying the measurement books from competent authority resulting in doubtful completion of works and violation of government rules.

The matter was reported to PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

Audit recommends that action may be taken against the responsible besides regularization of expenditure from competent authority.

AIR Para # 07

1.2.3.3 Irregular transfer of funds to schools councils – Rs 25.534 million

According to Rule 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus, contingent account, work bill, grants bill and traveling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

During scrutiny of record of EDO (Education) Jhelum revealed that EDO (F&P) Jhelum released amount of Rs 25.534 million on account of “Provision of Missing Facilities” as detailed below.

Month	Head	Description	Amount Transferred (Rs)
December 2016	A06470-Other Transfer payments	Provision of mission facilities	23,478,000
December 2016	A06470-Other Transfer payments	Provision of mission facilities	2056,000
	Total		25,534,000

After getting Administrative Approval from District Coordination Officer Jhelum, the amount was transferred to NSB bank accounts of various Government Primary and Elementary schools without issuing any directions to

school councils regarding obtaining of Technical Sanction of work and getting necessary approval of non-schedule items from the Authority.

Further, the amount was transferred to schools on the basis of student's enrolment instead of getting the actual demands and needs of the schools.

Audit is of the view that due to financial mismanagement, funds of Rs 25.534 million were transferred to school Councils without Technical Sanction and defined criteria.

The matter was reported to PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

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

AIR Para# 01

1.2.3.4 Irregular allotment of works in violation of rules - Rs 20.105 million

According to rule 8 & 9 of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements planned.

During scrutiny of record of DO (Buildings) Jhelum it was observed that following two works were grouped into two works and has been allotted to the same contractor. The splitting was just done to give undue benefit to the contractors and to avoid sanction of competent authority which clearly were in violation of PPR rules and against spirit of competition and efficiency and timely delivery of works.

(Rs in million)

Sr. No	Name of Scheme	Group	Contractor Name	Amount of Award
1	Prov of missing infrastructure in THQ Sohawa	No.1	Ch. Liaquat Ali	4.461
2	Prov of missing infrastructure in THQ Sohawa	No.2	Ch. Liaquat Ali	10.454
3	Provision of missing infrastructure in THQ PD Khan	No.1	Aleem Enterprises	2.434
4	Provision of missing infra structure in THQ PD Khan	No.2	Aleem Enterprises	2.756
	Total			20.105

Audit is of the view that due to weak internal controls payment was works were awarded in violation of government rules.

The matter was reported to PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

Audit requires that action may be taken against the responsible besides regularization of expenditure from competent authority.

AIR Para#13

1.2.3.5 Irregular expenditure from Account-IV - Rs 13.452 million

According to Notification No.SO (TT)6.1.2013 Government of the Punjab Finance Department Dated Lahore the 29th December 2016,it is pertinent to mention here that single or jointly operated Special Drawing Accounts (SDAs), Assignment Accounts and Personal ledger Accounts (PLAs) were sanctioned by the Government of Punjab in favor of District Governments in Punjab and TMAs, were jointly operated by the District Coordination Officers (DCOs) and EDO (F&P), (Education), (Health) or any other officer of the District Government, TMAs for their fiscal operations. With the repeal of the PLGO,2001 The new local governments i.e. District Education Authorities, District Health Authorities, will be established under PLGA,2013 as successor to the erstwhile local Governments and District Councils. The SDAs Assignment Accounts and PLAs so sanctioned will now be operated by officers of the successor local governments

Following Formations of District Government Jhelum incurred expenditure from Account-IV after Dec, 2016 i.e. time when District Government setup was abolished and closed and established Account VI for the budget and expenditure of District Health Authority. Contrary to this the expenditure amounting to Rs 13.452 million was paid from account IV which is irregular after promulgation of Punjab Local Government Act 2013. Detail is as below:-

(Rs in million)

Name of Formation	PDP No.	Description	Amount (Rs)
CH Khewra	1	Irregular Expenditure on account of pay& allowances from Account. IV	1.786
RHC Lillah	6	Irregular Expenditure on account of pay& allowances from Account. IV	3.698
THQ Hospital Pind Dadan Khan	3	Irregular Expenditure on account of pay& allowances from Account. IV	7.968
		Total	13.452

Audit is of the view that due to defective financial discipline and weak internal controls, pay scales was given to employees without sanctioned from finance department.

The matter was reported to PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

Audit recommends regularization besides fixing responsibility against the officers / officials at fault.

AIR Para #1, 6 & 3

1.2.3.6 Irregular expenditure beyond financial competency of school council – Rs 7.960 million

As mentioned 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 January 2004 and 29th January 2005, School council is authorized to incur maximum amount of Rs 400,000 during a financial year (From July to June)

During scrutiny of record of schools working under control of Dy. DEO (M-EE) Jhelum, it was noticed that, the schools incurred expenditure of Rs 7,959,527 from NSB, FTF and SMC funds with the approval of School Council beyond the financial competency of School council amounting to Rs 400,000 during one Financial Year as detailed at Annexure-D.

Due to weak financial management, beyond competency expenditure was incurred with the approval of school council which needs regularization of Finance department.

The matter was reported to PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

Audit requires regularization from competent forum besides fixing responsibility of the person at fault.

AIR Para # 01

1.2.3.7 Irregular tendering without tender board for procurement of literacy kits - Rs 7.772 million

According Government of the Punjab, LG&CD Department notification No. SO.D.G (Dev) (LG)9-7/2009 dated 23.12.2010, District Tender Board comprising the following is hereby constituted in all the Districts of Punjab for issuing, receiving and opening of tender “EDO of client department as Chairman, Representative of Commissioner, DCO, EDO(F&P), EDO(W&S) members and DO of the executing agency will be the Secretary of the board. All works shall also be awarded within the District through this board.

DDO Literacy under EDO (Education) Jhelum executed tendering process for procurement of literacy kits for Non formal basic education Centers (NFBE) and Adult Literacy Centers (ALC). Tendering process was executed by District Purchase Committee instead of District Tender Board.

Audit holds that due to weak internal controls resulted in irregular tendering and procurement of literacy kits amounting to Rs 7,771,500.

The matter was reported to PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

Audit recommends regularization from competent authority besides fixing responsibility of the person at fault.

AIR Para# 05

1.2.3.8 Doubtful records due to use of classification without description- Rs 7.499 million

According to the Rule 2.32 (a) of PFR Volume-I, it is essential that the records of payments and transactions in general must be clear, explicit and self contained.

As per FI data DAO Jhelum entered the Cost Centers JM7514 & JM7516 without description/ identification resulting in doubtful payments of Rs 7,499,031

Audit holds that due to defective financial discipline and non compliance of rules, relevant record did not provide identification and the authenticity of the allowances.

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

Audit requires regularization from competent forum besides fixing responsibility of the person at fault.

AIR Para # 4

1.2.3.9 Un-justified distribution of honda motorcycles - Rs 6.165 million

According to Rule 2.10(a) (1) of PFR Volume-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

According to Rule 64(ii) of the TMA Budget Rule, 2003, the resources of the govt. should be utilized efficiently & effectively.

During scrutiny of record of DO Agriculture (Ext) Jhelum for the year 2016-17, it was observed that a Honda Motorcycle distributed to the same officials whom it had been distributed in the year 2008-09. This resulted in un-justified and wasteful expenditure and caused loss to public exchequer amounting to Rs 6.165 million as per detail given in Annexure-E.

Audit holds that due to mismanagement and negligence, the funds were not efficiently utilized. This resulted in wasteful expenditure of government resources and loss to the public fund.

The matter was reported to PAO in November, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this Report

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

AIR Para#3

1.2.3.10 Irregular acceptance of technical bids of medical gases – Rs 4.401 million

According to section 38(2)(a)(iv) of PPR 2014, “the procuring agency shall evaluate the technical proposal in the manner prescribed in advance, without reference to the price and shall reject any proposal which does not conform to the specified requirements”

During scrutiny of record of DHQ Hospital Jhelum it was noticed that technical bids received from different bidders for medical gases was evaluated by the procurement committee. In technical bid only NTN registration of firm was evaluated and considered. No any other technical specifications, abilities or specialties regarding medical gases were not considered. Due to which technical bidding was held defective.

Audit holds that due to weak internal controls, medical gases were purchased against incomplete technical bidding which held irregular and defective bidding process.

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

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

1.2.3.11 Un-authorized expenditure on account of works beyond technical sanction estimate - Rs 3.191 million

According to para 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any.

During scrutiny of record of DO (Buildings), Jhelum for the Financial Year 2016-17, it was observed that following schemes were executed and completed with different items over and above the approved technically sanctioned estimate, resulting in un authorized expenditure of Rs 3.19 million as detailed in Annexure-F:

Audit is of the view that due to weak internal controls payment was made over and above the quantities technically sanctioned for the development works.

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

Audit recommends that action may be taken against the responsible besides regularization of expenditure from competent authority.

1.2.3.12 Irregular expenditure without revised Technical Sanction - Rs 1.063 million

According to para 1(iii) of Finance Department's letter No.FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59 & 2.89 of Buildings & Roads Code, "during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled / Non-scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any.

District Officer (Buildings), Jhelum awarded the following work worth Rs10.070 million. Against approved Technical Sanctioned Estimate Rs13.337 million during Financial Year 2016-17 (July-Dec 2016) Expenditure amounting to Rs 14.40 million was without obtaining revised TSE. This resulted in irregular

expenditure of Rs 1.063 million and award letter for the enhanced work of Rs 4.33 million was also not on record as detail below.

(Rs in million)

Sr. No	Name of Scheme	TS	Enhanced	Awarded	Expenditure	Expenditure above TSE
1	Upgradation of GGPS Pind Sawika, Jhelum to Elementary Level	11.771	13.337	10.070	14.40	1.063

Audit is of the view that due to weak internal controls payment was made over and above the quantities technically sanctioned for the concerned work.

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

Audit requires that action may be taken against the responsible besides regularization of expenditure from competent authority.

AIR Para #3

1.2.3.13 Irregular local purchase of medicines - Rs 1.018 million

According to PPR 2014 Rules 12(i), on procuring agency shall advertise the procurement of more than one hundred thousand rupees and up to limit of two million rupees in the website of the authority in the manner and format specified by the regulations but if deemed in public newspaper.

During scrutiny of record of District Officer Health Jhelum, it was observed that during July 2016 to December 2016 an amount of Rs 1,017,839 was expended on account of Local Purchase without calling tender. Due to avoiding PPRA guidelines economical rates were not achieved and Government had to pay more than the actual expenditure.

Audit is of the view that due to weak internal controls payment was made without fulfilling formalities.

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

Audit recommends that action may be taken against the responsible besides regularization of expenditure from competent authority.

AIR Para #2

1.2.4 Performance

1.2.4.1 Unjustified payment due to non-obtaining of end-user certificate - Rs 15.80 million

According to Para 4.5(5) of B&R code “Every officer making or ordering payment on behalf of Government should satisfy himself that work has been actually done in accordance with the bill submitted for payment”. As per Finance Department Government 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. Further according to Notification No.SOB-1(C&W)1-21/85(Vol.III) Government of the Punjab Community & Works Department “final payments will be made to contractor by checking of work & issuance of payment certificate by representatives of District Development Committee (DDC)”.

DO (Buildings), Jhelum executed different development schemes costing Rs 50.511 million during July - December 2016 but 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 and release of securities was doubtful. Moreover, it was observed that these ten Schemes Costing Rs26.41 million were shown completed after incurrence of Rs 22.220 million only during 2016-17 which needs justification. Detail is given in Annexure-G.

Audit is of the view that short completion due to non utilization of funds creates doubt about completion status of above schemes.

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

Audit recommends that matter may be investigated and responsibility fixed in case of lapse.

AIR Para #06

1.2.4.2 Irregular non-submission of inspection report of machine / implements - Rs 10.128 million

According to clause 6.1.5.2 of the PC-1 of promotion of Agriculture Mechanization in Punjab that the District Inspection Committee will inspect the machines implements, ensure its quality and record the make and serial number. A Dedicated code will be embossed for each unit to ensure its identification. Copy of the inspection report duly signed by the committee will be given to the manufacturing firm and one copy will be submitted to Director General Agriculture (EXT) Punjab, Lahore.

During scrutiny of record of DO Agriculture (Ext) Jhelum it was observed that contrary to above clause DO Agriculture (Ext) did not submit the inspection Report regarding quality and dedicated code embossed for each unit to ensure its identification duly signed by the committee to the Director General Agriculture (Ext) Punjab Lahore.

(Amount in Rs)

Description	Total No of Implements sets issued/ Purchased	Unit price	Total Amount
Agriculture Implements (disc Harrow, Chisel Plough, Rabi Drill, Rotavator)	24	422,000	10,128,000

Audit holds that due to mismanagement and negligence, inspection reports were not prepared which resulted in non completion official record.

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

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

AIR Para #01

1.2.4.3 Difference between expenditure figures and FI data – Rs 6.488 million

As provided in Rule 2.1 0(a) PFR Volume-I, every government servant is personally responsible for the money which passes through his hands and for prompt record of receipts and payments in relevant account as well as for correctness of accounts in every respect.

During scrutiny of record of the Following Formations of District Jhelum it was observed the difference of figures between expenditure statement and FI Data as detail given below

DDO Code	Department	Exp. Stat. (Rs)	FI Data (Rs)	Difference (Rs)
JM 7263	DO Live Stock	19,398,316	19,578,249	179,933
JM7262	DO Live Stock	5,526,945	6,350,335	823,390
JM-6152	RHC Lilla Jhelum	8,508,498	12,206,766	(3,698,268)
	RHC Khewra Jhelum	5,647,130	7,433,454	(1,786,324)
	Total			6,487,915

Audit is of the view that due to weak internal controls, resulted in un authentic records.

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

Audit recommends taking corrective action besides fixing responsibility against the person(s) at fault.

AIR Para # 1, 5 & 3

1.2.4.4 Non-refund of amounts into government treasury by assistant commissioners- Rs 4.160 million

According to Rule 2.8 of PFR Volume-I, Advances are granted to Government servants who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules:

“Heads of Departments and Commissioners of Divisions can, unless a competent authority otherwise directs, sanction the grant of permanent advances made out of the permanent advance may be recovered out of the amounts drawn from the treasury on such travelling allowance bills.”

DCO Jhelum had transferred amount of Rs 4,160,000 from SDA to Assistant Commissioners of Tehsils of Jhelum for setting up of Agriculture Fair Price Shops during Ramadan bazaar for the year 2015-16. Neither vouched account was maintained nor was the amount refunded back to the treasury by the concerned offices. Detailed is as under.

Sr. No	Particulars	Purpose	Cheque No	Amount (Rs)
1	A.C Jhelum	For setting up of Agriculture Fair Price Shops during Ramadan bazaar for the year 2015-16	457477 / 2.6.16	800,000
2	A.C Sohawa		457478 / 2.6.16	700,000
3	A.C Dina		157476 / 2.6.16	700,000
4	A.C PD Khan		457480 / 2.6.16	1,460,000
5	A.C Jhelum		457481 / 4.6.16	500,000
Total				4,160,000

Audit holds that due to due to weak internal control and defective financial discipline, funds were not refunded back in treasury.

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

Audit recommends for compliance besides disciplinary action against the person(s) at fault.

AIR Para #04

1.2.4.5 Depriving the poor community due to delay in purchase of medicines – Rs 3.74 million

According to Rules 64(v) of the PDG & TMA (Budget) Rules 2003, “the budget should be utilized effectively and promptly”.

During scrutiny of record of EDO (Health) Jhelum for the period Jul-Dec 2016, it was observed that no purchase was made in the first six months Jul-Dec 2016 against available budget of medicine amounting to Rs 3,7425,000. This resulted in delay in purchase/depriving the general public from facility of free medicines of Rs 3.74 million.

Audit is of the view that due to weak internal controls, process for purchase of medicines was not completed in the first six months.

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

Audit recommends fixing responsibility for late purchase of medicines besides taking corrective action in future.

AIR Para # 01

1.2.4.6 Non completion of water schemes - Rs 3.633 million

According to Rule 2.10(a) (1) of PFR Volume-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

During scrutiny of record of DO OFWM Jhelum, it was observed that the schemes were issued order to the Services Supply Companies (SSC) for water management schemes but fail to execute schemes amounting to Rs 3.633 million. Detail is given in Annexure-H.

Audit holds that due to mismanagement and negligence, the funds were not efficiently utilized. This resulted in blockage of government resources and loss to the public.

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

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

AIR Para # 04

1.2.4.7 Wasteful expenditure due to non-functional of information technology lab - Rs 1.600 million

According to Rule 2.10(a) (1) of PFR Volume-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

During scrutiny of record of GGHS Langer Pur it was observed that IT Lab was established on 12 Aug, 2016. The funds amounting to Rs 1.600 million thus gone waste due to non-functioning of IT Lab.

Audit holds that due to non utilization of lab facilities for the students, the funds expended on welfare of school has gone waste.

The matter was reported to PAO in November, 2017 but either reply was submitted nor was DAC meeting convened till finalization of this Report.

Audit recommends fixing responsibility against the officers / officials at fault.

AIR Para # 07

1.2.5 Weak Internal Controls

1.2.5.1 Non-recovery of various allowances– Rs 42.912 million

According to section 126 of Punjab Local Government Ordinance 2001, in case of any loss of property of Local Government the responsibility of such loss shall be fixed by the concerned Local Government and the amount of loss shall be recovered from the concerned defaulting person.

Various formations of District Jhelum did not recover the different allowances drawn without admissibility in violation of above as per detail given in Annexure-I.

Audit is of the view that due to weak internal control, the irregularity was occurred resulting in non recovery of allowances.

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

Audit recommends recovery from concerned besides fixing responsibility against persons at fault.

AIRPara#2,7,8,13,14,15,26,27,33,34,3,3,5,10,11,1,17,19,1,9,10,1,3,1,6,7,1,2,1,3,4,3,4,6 & 8

1.2.5.2 Overpayment due to incorrect rates - Rs 10.966 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.

Formations of District Jhelum made over payments to the various firms/ persons in violation of above as per detail at Annexure-J.

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

The matter was reported to PAO in November, 2017, but either reply was submitted nor was DAC meeting convened till finalization of this Report.

Audit recommends this recovery along with of the recovery of previous years (if any) with immediate effects.

AIR Para #2, 4, 7, 8, 12, 13, 10, 2, 2, 3 and 4

1.2.5.3 Non-recovery of liquidated damages due to delay in completion of works –Rs 3.231 million

According to Clause 39 read with Clause 37 of contract agreement “if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion”. Further, according to the clause 7 of Tender Document, “before entering into Tendering, the contractor will visit and examine the site and aware himself about the availability of labour, material, water, electric power, access of material as well as local scenario for his execution of work as department will not assume any responsibility subsequently”.

District Officer (Buildings), Jhelum awarded the different works of Rs 15.985 million to various contractors. The works could not be completed within stipulated time. The contractors neither applied for time extension to the Engineer-in-charge nor any extension was granted resulting in doubtful progress of work. Consequently, neither penalty amounting to Rs 1.261 million @ 10% was imposed nor contractors were declared blacklist on account of delay/abandoning of works. This resulted in non-imposition of penalty besides delaying the desired benefits due to non-completion of the schemes within the stipulated period as detailed in Annexure-K.

Audit is of the view that due to weak internal controls and financial mismanagement penalty was not imposed on defaulting contractors resulting in loss to the Government.

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

Audit recommends that action may be taken against the responsible besides recovery from concerned.

AIR Para #4

1.2.5.4 Un-due retention of security deposits - Rs 2.401 million

Public Works Deposits unclaimed for more than three accounting years will, at the close of June in each year, be lapsed and credited to Government revenue according to Rule 5.4 of Departmental Financial Rules (DFR) read with

Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD) 3-4/2002 dated 27th August, 2002 and 23rd September, 2002.

During scrutiny of record of DO (Roads) Jhelum for the Financial Year 2016-17, it was observed that DO (Roads) withheld security deposits which was not transferred in Government Treasury. Detail of undue retention of security deposits is as at Annexure-L,

Audit is of the view that due to weak internal controls and financial mismanagement securities were not transferred resulting in loss to the Government.

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

Audit requires that action may be taken against the responsible besides recovery from the concerned.

AIR Para #17

1.2.5.5 Non-imposing of penalty due to delay in completion of works - Rs 2.308 million

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

During scrutiny of record of DO (Roads) Jhelum for the Financial Year 2016-17, it was observed that DO Roads awarded the different works costing Rs 2.308 million to different contractors but the work could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor was any penalty @ 10% imposed on the contractors on account of delay. This resulted in non-recovery of penalty of Rs 2.308 million as detailed below.

Name of Scheme	Voucher No.	Date of start	Required Date of completion	Status	Cost in Million	Penalty @ 10%
Rehabilitation of dismantle road in Jhelum City for laying of sewer pipe line cutting down by PHED, Jhelum	27/W&S	26.02.2011	17.06.2011	In process	10.386	1.038
Rehabilitation of street damages due to sewerage system in Jada Jhelum City	20/W&S	31.05.2014	26.10.2015	-	5.443	0.544
R&M of road from Dingipuli to Tahalianwala	09/W&S	06.03.2015	02.06.2015	-	4.306	0.431
Construction of road from telephone exchange to house Mohammad Ashraf Dheri Bakrala	3/W&S	28.08.2015	27.11.2015	-	2.949	0.295
Total						2.308

Audit is of the view that due to weak managerial controls and poor performance, engineering staff were unable to get the work done from contractor within stipulated time.

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

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

AIR Para #13

1.2.5.6 Un-authorized payment of incentive allowance – Rs 1.880 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 scrutiny of record of DHQ Hospital Jhelum, it was observed that specialists were drawing full amount of incentive allowance without visiting the hospital in the evening. There was no proof of evening visits in biometric attendance system of DHQ Hospital. This resulted in overpayment of Rs 1,880,000 on account of non deduction of 40% of the incentive allowance from the allowances paid to the specialist during the months of August 2016 to December 2016 as detailed in Annexure-M.

Audit is of the view that due to weak internal control, 40% incentive allowance was not deducted. This resulted in violation of government rules and loss to the government.

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

Audit recommends that action may be taken against the concerned along with recovery.

AIR Para #22

ANNEXURES

Annexure-A**Part-I****MFDAC Paras for the Current Audit year 2017-18**

(Rs in million)

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
1	85	DCO Jhelum	Non-surrendering of Savings	Irregularity and Non compliance	19.388
2	87	DCO Jhelum	Misclassification of Expenditure	DO.,	0.058
3	89	DCO Jhelum	Non-disbursement of Death Compensation	DO	0.197
4	90	DCO Jhelum	Non-surrendering of Savings	- DO -	0.930
5	91	DCO Jhelum	Loss to Govt., duo non care of Properties of Defunct Zila Council	- DO -	0
6	02	DO Agriculture (Ext) Jhelum	Waste Full Expenditure on account of supply of customized 125 cc Honda Motorcycle	- DO -	0.525
7	04	DO	Non Maintenance of Physical and financial progress Report of Machines & Implements Provisions/Operations	- DO -	10.128
8	05	DO	Loss to Government due to Non deposit of Installments on account of supply of customized 125 cc Honda Motorcycle	- DO -	0.286
9	06	DO	Wasteful expenditure on account of purchase of cloth	- DO -	0.292
10	07	DO	Wasteful expenditure on account of non completion of Repair and Renovation of Training Hall of Agriculture	- DO -	0.828
11	08	DO	Difference in Cashbook and Bank Statement	- DO -	0.034
12	09	DO	Non implementation of Govt Policies & instructions	- DO -	0
13	10	DO	Unauthorized Opening of Bank Account	- DO -	0
14	11	DO	Physical Verification of Stock Not Carried Out	- DO -	0
15	13	DO	Internal audit not carried out	- DO -	0
16	14	DO OFWM	Irregular payment through DDO	- DO -	0.370
17	15	DO	Non-Achievement of water management targets.	- DO -	0
18	16	DO	Non auction of un-serviceable store article and news paper	- DO -	0

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
19	17	DO OFWM Jhelum	Non-recovery of Liquidity Damages due to Late Completion of Water Management Schemes	do	0.449
20	18	DO	Non Accounted of Store and Stock	do	0.130
21	19	DO	Irregular payment of Pending Liabilities	- DO -	0.048
22	20	DO	Irregular payment of pay and Allowances through the head of Other A01270	- DO -	0.708
23	21	DO	Irregular Payment of Pay and Allowances	- DO -	0.012
24	22	DO	Irregular payment of Rent of Office Building without Assessment of Building	- DO -	0.125
25	23	DO	Over payment on account of pay and Allowances	- DO -	0.012
26	27	DO	Unauthorized Opening of Bank Account	- DO -	0
27	25	DO	Physical Verification of Stock Not Carried Out	- DO -	0
28	26	DO	Internal audit not carried out	- DO -	0
29	27	DO	Non auction of un-serviceable store article and news paper	- DO -	0
30	29	Civil Hospital Khewra	Non-Verification of Government Receipt	- DO -	0.172
31	30	DO	Non-Maintenance of Medicine Stock Register	- DO -	0
32	31	DO	Irregular payment of pay and Allowances through the abolished head of Accounts	- DO -	0.069
33	32	DO	Splitting of Job Orders to avoid Advertisement on PPRA Website	- DO -	0.380
34	34	DO	Irregular payment of pay and Allowances through the abolished head of Accounts	DO	0.002
35	35	DO	Physical Verification of Stock Not Carried Out	DO	0
36	36	DO	Non auction of un-serviceable store article and news paper	DO	
37	37	DO	Internal audit not carried out	DO	
38	38	GGHS Langer Pur	Non Surrender of Saving	DO	0.691
39	39	do	Non Maintenance of Donation Register	DO	0
40	40	DO	Irregular payment of pay and Allowances through the head of	DO	0.102

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
			Other A01270		
41	41	DO	Irregular Procurement non-adopting PPRA Rules-193,980	DO	0.194
42	42	DO	Non-Deduction of I.Tax	DO	0.009
43	46	DO	Fewer enrollments of students due to non-availability of Science Teachers	DO	0
44	47	DO	Physical Verification of Stock Not Carried Out	DO	0
45	48	DO	Non auction of un-serviceable store article and news paper	DO	0
46	49	DO	Internal audit not carried out	DO	0
47	50	DO	Non Maintenance of Donation Register	DO	0
48	51	GGHS Toor	Irregular payment of pay and Allowances through the head of Other A01270	DO	0.016
49	52	DO	Irregular Procurement non-adopting PPRA Rules	DO	1.066
50	53	DO	Non deduction of 1/5 Sales Tax from the purchaser	DO	0.034
51	54	DO	Misclassification of Expenditure	DO	0.392
52	55	DO	Non-Deduction of Income Tax	DO	0.046
53	56	DO	Physical Verification of Stock Not Carried Out	DO	0
54	58	DO	Internal audit not carried out	DO	0
55	59	DO	Overpayment of Other Allowance	DO	1.071
56	+60	DO	Overpayments on account of HRA & CA	DO	0.082
57	61	DO	Irregular payment of pay and Allowances through the abolished head of Accounts	DO	0.163
58	65	DO	Physical Verification of Stock Not Carried Out	DO	0
59	66	DO	Internal audit not carried out	DO	0
60	67	DO	Non auction of un-serviceable store article and news paper	DO	0
61	68	THQ Hospital P D Khan	Irregular payment of pay and Allowances through the head of Other A01270	DO	0.978
62	69	DO	Irregular payment of pay and Allowances through the abolished head of Accounts	DO	0.023
63	71	DO	None. forfeited of Performance Security	DO	0.050
64	72	DO	Non auction of un-serviceable	DO	0

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
			store article and news paper		
65	73	DO	Internal audit not carried out	DO	0
66	74	DO	Physical Verification of Stock Not Carried Out	DO	0
67	75	GHS Jajial	Non-surrendering of Savings – Rs 3.593 million	DO	0
68	76	DO	Irregular Expenditure in Excess of Budget	DO	23.451
69	77	DO	Recovery due to Irregular grant of increments on higher qualification	DO	0.059
70	04	DO	Defective Maintenance of cash book	DO	43.6147
71	78	DO	Non-recovery of SSB after regularization of services	DO	0.131
72	79	DO	Irregular expenditure on Purchase of Furniture from FTF	DO	0.199
73	80	DO	Irregular expenditure on Purchase of Furniture from SMC Fund	DO	0.399
82	81	DO	Irregular expenditure on Purchase of Furniture by splitting	DO	1.034
83	82	DO	Doubtful payment of GST	DO	0.190
84	83	DO	Physical verification not carried out	DO	0
85	84	DO	Non-auction of old newspapers and un-serviceable store	DO	0
86	94	DCO	Non verification of receipts	DO	0.894
87	95	DCO	Physical Verification of Stock Not Carried Out	DO	0
88	97	EDO Education Jhelum	Loss to government due to Non-conducting survey of District to check the un-registered school	DO	0
89	98	DO	Non-surrendering of Savings	DO	12.690
90	101	DDO Literacy	Non verification of Sales Tax	DO	0.497
91	102	DO	Non-recovery of over payment from supplier	DO	0.011
92	103	DO	Physical Verification not Carried Out	DO	0
93	109	RHC Dina	Excess Expenditure Over Budget Allocation	DO	1.81
94	110	DO	Unauthorized Expenditure against Nil Budget Allocation	DO	14.141
95	111	DO	Non-surrendering of Anticipating Savings	DO	11.599
96	112	DO	Loss to the Government due to Non auction of Condemned	DO	0.200

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
			Vehicle/Ambulance		
97	10	DO	Non-verification of deposit of GST	DO	0
98	113	DO	Less provision of discount on Local Purchase of Medicines – Rs 13,722	DO	0.014
99	114	DO	Physical Verification not Carried Out	DO	0
100	115	DO	Non-auction of unserviceable store and X-ray filter waste	DO	0
101	117	Dy DEO M EE Jhelum	Irregular expenditure on purchase of Furniture	DO	0.118
102	118	DO	Non maintenance of Cash book of NSB Account	DO	0.108
103	21	DO	Doubtful payment of GST	DO	0.014
104	22	DO	Non-production of service books	DO	0
105	123	DO	Physical verification not carried out of Schools	DO	0
106	124	DO	Non-auction of old news papers and un-serviceable store in schools	DO	0
107	125	DO	Non-maintenance of Tree & Plant Register in schools	DO	0
108	125a	RHC Khalaspur	Non-surrendering of Savings	DO	10.707
109	128	..do..	Defective maintenance of cash book	DO	0.071
110	129	..do..	Non-auction of Un-Serviceable Store Article and X-Ray Waste Water	DO	0
111	130	..do..	Physical verification not Carried out	DO	0
112	136	DO Roads	Unjustified payment on account of price variation	DO	0.715
113	139	..do..	Unjustified payment to the contractor	DO	0.177
114	145	..do..	Unjustified expenditures on account of various schemes	DO	31.449
115	148	..do..	Unauthorized contingent expenditure out of works contingency	DO	0.389
116	149	..do..	Unauthorized expenditure on work charge establishment	DO	0.134
117	150	..do..	Non-Accounted of purchases in asset registers	DO	0.286
118	151	..do..	Physical verification not conducted	DO	0

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
119	152	..do..	Internal Audit not Carried Out	DO	
120	154	DO Sports	Unjustified expenditure on account of electricity bill	DO	0.120
121	155	..do..	Irregular expenditures on account of sports	DO	0.127
122	156	..do..	Unjustified expenditure on account of sports Rs1436680	DO	1.437
123	157	..do..	Non-Accounted of stock in permanent asset registers	DO	12.62
124	158	..do..	Physical verification not conducted	DO	0
125	159	..do..	Internal Audit not Carried Out	DO	0
126	163	DO (Health)	Irregular expenditure	DO	0.468
127	164	..do	Irregular expenditure on account of repair of Transport	DO	0.258
128	166	..do	Irregular payment on account of TA/DA	DO	0.033
129	167	..do	Non-verification of payment of GST	DO	0.039
130	168	..do	Non deduction of GST and Income tax	DO	0.214
131	169	..do..	Non-Reconciliation of Receipts	DO	0.349
132	170	..do..	Shortage of Medicines, recovery 171 thereof	DO	0.009
133	171	..do..	Non-recovery of conveyance allowance	DO	0.006
134	172	..do..	Unjustified payment on account of POL	DO	0.495
135	174	..do..	Internal Audit not Carried Out	DO	0
136	175	Dy DEO W EE Sohawa	Un-justified award of contracts -	DO	0.656
137	176	..do..	Un-authorized change in Scope of work	DO	1.000
138	177	..do..	Un-justified allocation of funds	DO	0.871
139	178	..do..	Excess expenditure	DO	0.300
140	179	..do..	Irregular retention	DO	0.984
141	180	..do..	Un-justified payment of GST	DO	0.107
142	181	..do..	Irregular expenditures on Maintenance and Repair and recovery thereof	DO	0.297
143	182	..do..	Unauthorized payment of income tax out of NSB Fund	DO	0.147
144	183	..do..	Unjustified expenditure on payment of Private teacher out of NSB Fund	DO	0.158
145	184	..do..	Irregular expenditure	DO	0.080
146	185	..do..	Un-justified payment of GST	DO	0.024

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
147	186	..do..	Non-verification of payment of GST	DO	0.015
148	187	..do..	Irregular expenditure on account of repair of Transport	DO	0.035
149	188	..do..	Non-maintenance of store and stock	DO	0
150	189	..do	Non-maintenance of Cash Book	DO	0
151	191	E&EDC Jhelum	Irregular retention	DO	7.531
152	192	..do..	Irregular purchase of medicines on account of local purchase	DO	0.281
153	193	..do..	Irregular receipt of Lab Share	DO	0.160
154	194	..do..	Irregular issuance of medicines without DTL	DO	0.191
155	195	..do..	Irregular expenditures due to Misclassification of account	DO	0.022
156	196	..do..	Unjustified expenditure on accounts of POL	DO	0.061
157	197	..do..	Unjustified expenditure on Transportation of goods	DO	0.009
158	198	..do..	Non production of Payroll record.	DO	0
159	199	..do..	Physical verification not conducted	DO	0
160	200	..do..	Internal Audit not Carried Out	DO	0
161	202	RHC Jalal Pur	Non utilization of budget	DO	0.168
162	203	..do..	Irregular receipt of Lab Share	DO	0.108
163	204	..do..	Unjustified payments of Adhoc Allowance 2010 @50%	DO	0.127
164	205	..do..	Unjustified expenditures on POL	DO	0.092
165	206	..do..	Unjustified expenditure on Transportation of goods	DO	0.046
166	207	..do..	Non-verification of payment of GST	DO	0.010
167	208	..do..	Physical verification not conducted	DO	0
168	209	..do.	Irregular expenditures due to Misclassification of account	DO	0.019
169	210	..do.	Irregular expenditure on account of repair of Transport	DO	0.024
170	211	..do.	Internal Audit not Carried Out.	DO	0
171	212	Govt VHC Centre, Jhelum	Un-authorized expenditures on rent of office buildings	DO	0.228
172	213	DO	Overpayment on account of POL	DO	0.133
173	214	DO	Unjustified payments on account of POL	DO	1.485
174	215	DO	Unjustified payments on account	DO	0.637

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
			of Repair of vehicle		
175	216	DO	Unjustified issuance of stock	DO	0
176	217	DO	Unjustified DDO payments	DO	2.369
177	218	DO	Irregular expenditure without budget -Rs20,000	DO	0.020
178	219	DO	Excess Expenditure than budget	DO	1.480
179	220	DO	Non-surrendering of Savings	DO	7.335
180	221	VHC Centre, Jhelum	Non-conducting of annual physical verification	DO	0
181	222	DHQ Hospital Jhelum	Non-surrendering of Anticipating Savings	DO	29.562
182	223	DO	Doubtful consumption of medical gases	DO	4.401
183	224	DO	Irregular purchase of Printers on excessive rates, overpayment	DO	0.081
184	225	DO	Irregular purchases of Misc. surgical and Medical equipments under LP Non-deduction of Discount	DO	0.963 0.327
185	226	DO	Un authorized Payment of previous year Liabilities	DO	1.662
186	227	DO	Doubtful expenditure on photocopies	DO	0.108
187	228	DO	Irregular expenditure on installation of CCTV Cameras	DO	0.195
188	229	DO	Irregular expenditure on purchase of X-rays Films and suction machine	DO	0.320
189	230	DO	Over payment due to non-deduction of 34% Discount on LP	DO	0.041
190	231	DO	Irregular procurement of equipments under LP medicines and payment of previous year liabilities	DO	0.288
191	232	DO	Irregular payment previous year liabilities without obtaining DTL Report	DO	0.560
192	233	DO	Unjustified and unrealistic bill of Electricity	DO	2.867
193	234	DO	Irregular expenditure relating to Health Council from SDA	DO	0.065
194	235	DO	Irregular and unjustified payment of Pathologist share to M.S	DO	0.297
195	236	DO	Irregular expenditure on Purchases of Misc. stores items	DO	0.643
196	238	DO	Over payment on account of	DO	0.049

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
			transfer TA		
197	249	DO	Non-reconciliation of Expenditure	DO	52.285
198	252	GGPS Pind Swika Jlm	Loss due to award above the tendered rate	DO	0.106
199	253	DO Roads Jhelum	Premature Releases of Securities	DO	0.259
200	258	DO Buildings Jhelum	Un authorized payment of advertising charges	DO	0.506
201	262	Dy DEO MEE-Pind Dadan Khan,	Irregular payment of leave encashment	DO	0.841
202	264	DO	Irregular payment of leave encashment	DO	0.460
203	268	EDO Health Jhelum	Unjustified Payment of Pending Liabilities	DO	0.134
204	269	DO	Ineffective use of government resources	DO	1.40
205	270	DO	Drawl of pay without approved scale as per sanctioned strength	DO	1.950
206	274	THQ Hospital Sohawa	Un-authorized payment of dress	DO	0.013
207	275	DO	Non conducting of physical verification of stores and non-reconciliation of SDA Account and Payroll	DO	0
208	276	DO	Un authorized drawl of allowances	DO	0
209	277	DO	Purchase of medicines against contract agreement without approval of Zila Nazim / Administration	DO	16.05
210	278	DO	Non bifurcation and Non-utilization of Medicines	DO	17.210
211	279	ETO Jhelum	Irregular payment of rent of office building	DO	0.180
212	280	DO	Non maintenance of logbook	DO	0.074
213	281	DO	Unjustified use of gas in government office	DO	0.057
214	282	DO	Irregular expenditure due to misclassification	DO	0.039
215	283	DO	Non maintenance and non reconciliation of expenditure statement	DO	0
216	284	DO	Non taking of annual physical stock	DO	0
217	293	Dy DEO (M-	Irregular payment on account of	DO	0

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
		EE) Sohawa	Pay and Allowances to contract employees		
218	294	GGHS Kala Dev Jlm	Non deduction of Conveyance Allowance during leave period of	DO	0.094
219	295	GGHS Kala Dev Jlm	Irregular drawl of Adhoc Relief Allowances	DO	0.159
220	296	GGHS Kala Dev Jlm	Non Recovery of Conveyance Allowance of winter leaves	DO	0.097
221	297	GHS Pind Dadn Khan	Irregular drawl of Adhoc Relief Allowances	DO	0.547
222	298	GHS Pind Dadn Khan	Non verification of Service Books	DO	0
223	301	GHS Pind Dadn Khan	Non deduction of Conveyance Allowance during long leave period	DO	0.007
224	302	DO SE Jhelum	Expenditure incurred in excess of budget provision for valuing	DO	1.745
225	303	DO SE Jhelum	Irregular retention	DO	5.325
226	306	DO SE Jhelum	Payment without acknowledgement worth	DO	0.229
227	309	DO Live stock Jhelum	Irregular expenditure	DO	0.169
228	311	DO	Un authorized expenditure avoiding open tendering	DO	0.379
229	313	DO	Non verification of GST deposits	DO	0.055
230	316	RHC Domaili	Irregular Payment of Allowances under Head A01270-Other	DO	0.282
231	317	DO	Irregular expenditure amounting	DO	0.249
232	318	DO	Un authorized Local Purchase (LP) of Medicines without Competitive Award of Contract	DO	0.49
233	319	DO	Non deduction of Allowances during leave period	DO	0.074
234	320	DHQ Hospital, Jhelum	Non-maintenance of Tree & Plant Register valuing	DO	2.00
235	266	Dy DEO WEE, PD Khan	Hiring and payment of salaries to temporary teachers without sanction from competent authority-	DO	0.089
236	287	Dy DEO WEE, Jhelum	Irregular payment on account of Special Allowance	DO	0.026
237	315	DO Live Stock, Jhelum	Non-deposit of purchee fee	DO	0.094
238	271	EDO Health Jhelum	Non reconciliation of expenditure & receipts as per cash book with DAO and treasury respectively and non	DO	17.219

Sr. No	PDP No.	Formation	Description	Nature of Para	Amount
			obtaining of schedule of payments.		
239	153	DO (Sports)	Non utilizing of funds amounting	DO	0.304
239	165	DO (H) Jhelum	Non utilizing of funds	DO	15.382
240	99	EDO Education Jhelum	Non-utilization of Development funds	DO	8.754

Part-II
1.1.3

MFDAC Paras for the Previous Audit year 2016-17

Rs in million

Sr. No	Formation	Description	Nature of Para	Amount
1	THQ Hospital P.D Khan	Doubtful Payment of Gas Bills	Irregularity and Non compliance	0.883
2		Doubtful Payment of Electricity/Telephone Bills		1.034
3	DHQ Hospital Jhelum	Non deposit of Government Receipts	- DO -	0.069
4	DHQ Hospital Jhelum	Non auction of Un-Serviceable Store Articles	- DO -	0.586
5	THQ Hospital Sohawa	Un-authentic Consumption of Medicine / Store Items	- DO -	
6	Civil Hospital Khewra	Non-accountal of Store Articles	- DO -	0.268
7	SMO RHC Lilla	Non-verification of Government Receipt	- DO -	0.354
8	SMO RHC Lilla	Less Deposited Lab fee into Government	- DO -	0.0035
9	SMO RHC Khalaspur	Less deposit of X-Ray Receipt	- DO -	0.046
10	SMO RHC Khalaspur	Loss Due to Non-deposit of Sale Proceeds of Waste Material	- DO -	0.0056
11	THQ Hospital PD Khan	Non-recovery of private Room Charges	- DO -	0.003
12	EDO (Education)	Non-deduction of GST	- DO -	0.098
13	Dy DEO (M-EE),	Non-deposit of Sales tax	- DO -	0.043
14	THQ Hospital Sohawa	Loss due to non withholding of GST	- DO -	0.0045
15	SMO RHC Domeli	Non-deduction of Income Tax	- DO -	0.061
16	SMO RHC Khalaspur	Non-deduction of Income Tax	- DO -	0.033
17	THQ Hospital PD Khan	Non deduction of Income Tax and Sales Tax	- DO -	0.071
18	DO (Roads) Jhelum	Non-recovery of Rent of Approaches of Petrol Pumps	- DO -	0.045
19	DCO Jhelum	Misclassification of Expenditure	- DO -	0.029
20		Irregular Payment of TA / DA	- DO -	0.020
21	EDO(Agriculture)	Irregular Expenditure on account of POL Charges	- DO -	0.174
22	DO(Live Stock)	Irregular Payment of Salary	- DO -	0.234
23	THQ Hospital Sohawa	Use of Ambulance Without Written Request from Patients, Irregular Expenditure on POL Charges.	- DO -	0.494
24	THQ Hospital Sohawa	Unauthorized Expenditure from Unregistered Firms	- DO -	0.093
25	RHC Lillah	Doubtful Expenditure on Repair of Vehicle	- DO -	0.077
26	SMO RHC Khalaspur	Irregular Payment in Cash	- DO -	0.397
27	DCO Jhelum	Non-disbursement of Death Compensation	- DO -	0.843
28	DCO Taxation Branch	Loss to Government due to Non-auction of	- DO -	0.448

	Jhelum	Shops		
29	EDO (Agriculture)	Non-maintenance of History Sheet of Repair of Vehicle.	- DO -	0.144
30	THQ Hospital Sohawa	Loss to the Government due to Non auction of Condemned Vehicle/Ambulance JMB -3129.	- DO -	0.163
31	THQ Hospital Pind Dadan Khan	Loss to the government due to Non auction / non-condemnation of off Road vehicle JMB-3915.	- DO -	0.2
32	DO (Buildings)	Un-authorized use of MBs for more than one Scheme	- DO -	-
33	DO(Roads) Jhelum	Non-conducting of Physical Verification of Stores	- DO -	-

Summary of Appropriation Account –District Jhelum

Annexure-B

(Amount in Rs)

No. & Name of the Grant / Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation, Excess (+) Saving (-)
JM21C03 Provincial Excise.	3,733,360	0	3,733,360	1,957,582	-1,775,778
JM21C05 Forests.	7,583,190	0	7,583,190	3,879,949	-3,703,241
JM21C07 Charges on A/c of M. V. Act.	3,303,380	0	3,303,380	2,037,120	-1,266,260
JM21C08 Other Tax & Duties	6,911,990	0	6,911,990	2,632,650	-4,279,340
JM21C10 General Administration	88,858,588	0	88,858,588	43,742,619	-45,115,969
JM21C15 Education	3,188,390,000	0	3,188,390,000	1,997,544,293	-1,190,845,707
JM21C16 Health	944,304,096	0	944,304,096	500,372,695	-443,931,401
JM21C17 PHE (Environment)	3,753,087	0	3,753,087	1,452,785	-2,300,302
JM21C8 Agriculture	106,114,134	0	106,114,134	46,935,133	-59,179,001
JM21C19 Fisheries	1,981,907	0	1,981,907	921,400	-1,060,507
JM21C20 Veterinary	57,514,588	0	57,514,588	25,928,584	-31,586,004
JM21C21 Cooperative	29,225,420	0	29,225,420	9,844,238	-19,381,182
JM21C22 Industries	2,497,860	0	2,497,860	872,105	-1,625,755
JM21C23 Miscellaneous	4,568,817	0	4,568,817	1,875,504	-2,693,313
JM21C24 Civil Works	47,455,636	0	47,455,636	14,514,265	-32,941,371
JM21C25 Communication	66,178,429	0	66,178,429	21,967,747	-44,210,682
JM21C31 Miscellaneous	24,275,984	0	24,275,984	8,571,839	-15,704,145
JM21C32 Civil Defence	5,883,959	0	5,883,959	2,072,016	-3,811,943
TOTAL CURRENT	4,592,534,425	0	4,592,534,425	2,687,122,524	-1,905,411,901
Block Allocation for Adhoc Relief Allowances 2011 & 2012	0	0	0	0	0
Block Allocation for Leave Encashment	100,000,000	0	100,000,000	0	-100,000,000
Block Allocation for Financial Assistance(Death Compensation)	50,000,000	0	50,000,000	0	-50,000,000
Block Allocation for Security Measures	15,000,000	0	15,000,000	0	-15,000,000
TOTAL BLOCK ALLOCATION	165,000,000	0	165,000,000	0	-115,000,000
Total Non-Development :	4,757,534,425	0	4,757,534,425	2,687,122,524	-2,070,411,901
JM22C36 Development.	369,111,467	0	369,111,467	138,315,162	-230,796,305
Total Development (Tied Grants)	369,111,467	0	369,111,467	138,315,162	0
Grand Total :	5,126,645,892	0	5,126,645,892	2,825,437,686	-2,301,208,206
Net Result of Surrender / Withdrawal :	0	2,315,844,137	-	0	-2,315,844,137
Net Total :	5,126,645,892	0	2,810,801,755	2,825,437,686	14,635,931

Annexure-C**Para-1.2.2.1****Non-production of record**

Name of Formation	PDP No.	Nature of Record	Amount (Rs)
DO (Roads), Jhelum	146	Payroll for the financial year up to December, 2016 and Contingent paid vouchers of operating expenses	15,943,992
DO (H) Jhelum	161	Tender Documents, copy of advertisements, pre-qualifications of firms and other relevant record	23,725,787
DO (H) Jhelum	173	Pay roll	-
Dy DEO (W) Sohawa	190	Pay roll	-
DHQ Hospital Jhelum	243	Long Leave, non-deduction of conveyance allowance, Mess Allowance and Dress Allow during leave.	-
Dy DEO W EE Jhelum	289	Pay Roll, unserviceable Stock record	-
Dy DEO M EE Sohawa	292	Pay Roll, unserviceable Stock record	-
Distt live Stock Jhelum	307	Allotment register of residences, List of contract employee with period of services, Attendance register, Trees register, Reconciled Receipt Statement/ Deposit challans of all receipts.	-
		Total	39,669,779

Annexure-D
Para-1.2.3.6

Irregular Expenditure Beyond Financial Competency of School Council

Sr No	Name of School	S.M.C	FTF	NSB	Amount (Rs)
1	GPS Kantrili	91,071	186,143	314,798	592,012
2	GES Kotla Aima	45,210	156,343	293,560	495,113
3	GES Pandori	89,500	151,657	738,032	979,189
4	GPS Chhoti Gujran	367,440	1,940	93,586	462,966
5	GPS Kangar	498,175	14,620	157,499	670,294
6	GES Jammarghal	252,514	103,661	492,657	848,832
7	GES Bajwala Kalan	241,587	87,506	376,502	705,595
8	GPS Khair Sharif	413,972	24,000	204,065	642,037
9	GES Wara Gujran	241,406	56,603	282,106	580,115
10	GES Toor	351,582	50,749	314,183	716,514
11	GES Kantrila	49,008	452,551	153,764	655,323
12	GES Chak Behram	221,770	128,067	261,700	611,537
	Total				7,959,527

Annexure-E**Para-1.2.3.9****Un-justified Expenditure on Account of Supply of Honda motorcycle**

Sr. #	Name of Beneficiary 2016-17	Name of Beneficiary 2008-09	Unit Cost (Rs)
1	Mir IntikhabHussain	Meer Intkhab Hussain FA	104500
2	Muhammad Kamran	Muhammad Kamran Lodhi FA	104500
3	Naseer Ahmed	Naseer Ahmad FA	104500
4	Muhammad Arif	Muhammad Arif FA	104500
5	AlamSher	AalamSher FA	104500
6	Mian Khan	Mian Khan FA	104500
7	Imran Ul Hassan		104500
8	SajjadBasharat	SajjadBasharat FA	104500
9	ZafarIqbal	ZafarIqbal FA	104500
10	KhuramShehzad	KhurramShahzad S/o Sultan FA	104500
11	RasheedAkhtar		104500
12	Ghazanfar Ali	Ghazanfar Ali FA	104500
13	ZahidHussain	ZahidHussain FA	104500
14	Muhammad Yaseen	Muhammad Yasim S/o Bila Khan	104500
15	ZaheerAkmal Hayat	ZaheerAkmal Hayat FA	104500
16	Muhammad Akram	Muhammad Akram FA	104500
17	Zahoor Ahmed		104500
18	Aftab Ahmed	Aftab Ahmad FA	104500
19	Muhammad Azmat	Muhammad Azmat FA	104500
20	Habib Ur Rehman	Habib-ur-Rehman FA	104500
21	Muhammad Nawaz	Muhammad Nawaz FA	104500
22	Muhammad Younas	M. Younis S/o GhullamNabi FA	104500
23	MuhamadIqbal	M. Iqbal S/o M. Nawaz FA	104500
24	Mukhtar Ahmed	Mukhtar Ahmad S/o Gh Rasool	104500
25	Amjad Hussain	Amjad Hussain Amjad FA	104500
26	Tanveer Ahmed	Tanvir Ahmad FA	104500
27	Syed Rasool Hussain	Syed RasoolHussain	104500
28	Nadeem Akhter	NadeemAkhtar FA	104500
29	Mukhtar Ahmed	Mukhtar Ahmad	104500
30	ImdadHussain		104500
31	Mukhtar Ahmed	Mukhtar Ahmad FA	104500
32	Mehboob Ur Rehman	Mehboob-ur-Rehman	104500
33	Ishtiaq Ahmed	Ishtiaq Ahmad FA	104500
34	Waqas Ali	Waqas Ali FA	104500
35	AnjumShehzad	AnjamShahzad FA	104500
36	Qamar Abbas		104500
37	AbdurRazzak	Abdul Razaq FA	104500
38	AnsarMehmood	AnsaarMehmood FA	104500
39	Aslam Hayat	Aslam Hayat FA	104500
40	Ghulam Abbas		104500

Sr. #	Name of Beneficiary 2016-17	Name of Beneficiary 2008-09	Unit Cost (Rs)
41	UmerArslan	Umar Arsalan FA	104500
42	M. Kamran Saleem		104500
43	FarooqAbid	Raja FarooqAbid AI	104500
44	Khalid Perveez	Khalid Pervez FA	104500
45	Khawar Abbas		104500
46	SadaqatHussain	SadaqatHussain FA	104500
47	Muhammad Yasin	M. Yasin FA S/o M.Khan	104500
48	FaisalMehmood	Faisal Mehmood FA	104500
49	M. Aurangzeb	Aurangzeb FA	104500
50	ArshadMehmood	ArshadMehmood FA	104500
51	Ramiz Raja	Ramiz Raja FA	104500
52	Kazim Kamal		104500
53	M. Noman	Muhammad Nauman FA	104500
54	ShakeelManzoor	ShakeelManzoor FA	104500
55	M. Gulzar	Muhammad Gulzar FA	104500
56	AsadUllah Shah	Syed Muhammad AsadUllah FA	104500
57	Sarfaraza Ahmed	Ch. Sarfaraz Ahmad FA	104500
58	M. Asgher	Muhammad Asghar FA	104500
59	AbidJaved		104500
Total			6,165,500

Annexure-F
Para-1.2.3.11

Un-authorized Expenditure on Account of Work Beyond TSE

Name of scheme	Item	Qty as per TSE	Qty as work done	Diff	Rate	Above TSE payment	Remarks
Restoration of 2 classrooms 24x16 in GGPS Gagar Khurd Tehsil Dina, Jhelum	Fab of mild steel	2,904	5,116	2,212	114.06	252,282	MB 5289 P-34
Upgradation of GGPS Pind Sawika, Jhelum to Elementary Level	Excavation of shingle gravel formation and work requiring blasting upto 500' lead complete	-	6,922	6,922	94.521	654,284	Vr#21 dt 10-09-16
-do-	Excavation in foundation and building	20,368	22,391	2,023	4.29	8,679	Vr#21 dt 10-09-16
-do-	Coursed Rubble masonry hammer dressed 1:6	1,575	12,500	10,925	105.72	1,154,991	Vr#21 dt 10-09-16
Reconst of 4661 st main building and UCR with verandah at GBHS Golpur	RCC in raft sctrip foundation	486	823	337	215.75	72,708	Vr#22 dt 17-09-16
-do-	PBW in F&P 1:6	3,396	5,455	2,059	159.19	327,772	Vr#22 dt 17-09-16
-do-	PBW 1:6 GF	5,855	7,896	2,041	169.07	345,072	Vr#22 dt 17-09-16
-do-	Fab of mild steel	10,162	13,490	3,328	112.77	375,299	Vr#22 dt 17-09-16
						3,191,086	

Annexure-G**Para-1.2.4.1****Unjustified Payment due to Non-obtaining of End-user Certificate**

Name of the scheme	Amount as per Work Order	Work executed	Less work as per Work order	% age short completion
Up gradation of GGES Dina to High Level	5.127	3.573	1.55	30.3
Const of 2 classrooms with verandah GBPS Bala, Jhelum	2.231	1.948	0.28	12.7
Const of toilet Block 2 sets, boundary wall, gate, gate pillar GBES Hasnote	1.671	1.573	0.10	5.9
Const of boudary wall 150 rft, gate and gate pillar, Toilet Block 1 set and water facility in GBPS Jagta	1.042	0.763	0.28	26.8
Const of 2 classrooms with verandah at GBES Pandori	1.766	1.569	0.20	11.2
Cons of boudary wall 704 rft, gate and gate pillar in GGES Hasnote	1.399	1.281	0.12	8.4
Upgradation of GBPS Pakwal Khas to HighLevel	6.042	5.361	0.68	11.3
Reconst. Of 3 classrooms with verandah GBPS Chajja	2.917	2.729	0.19	6.4
Reconst. Of 1 classrooms with verandah GES Shah Safeer	1.830	1.513	0.32	17.3
Const of boudary wall 900 rft incl. barbed wire with gate and pillar at GGHS Haranpur	2.381	1.913	0.47	19.7
	26.41	22.22	4.18	15.8

Annexure-H
Para-1.2.4.6

Non completion of water schemes

Amount in Rs

Name of Applicant	Tehsil	Type of System	Name of SSC	Date of work order	Scheme Completion Date	Farmer Share Collected
Khalwq ur Rasheed	Dina	Drip	RCC	30-05-17	not executed	381,676
Bashir Ahmed	Dina	Sprinkle	Haji Sons	14-06-17	not executed	617,103
Raja Jahanzaib	Sohawa	Drip	Mithaq	02-05-17	not executed	617,103
Asad Bilal	Sohawa	Drip	Mithaq	08-05-17	not executed	480,000
Usman Riaz	Sohawa	Drip	Mithaq	08-05-17	not executed	550,000
Azhar Mehmood	Sohawa	Sprinkler	Mithaq	08-05-17	not executed	330,000
Qaiser	Sohawa	Drip	Mithaq	08-05-17	not executed	330,000
Khalid Pervez	PD Khan	Drip	RCC	14-11-16	not executed	328,000
					Total	3,633,882

Annexure-I
Para-1.2.5.1

Non-recovery of Various Allowances

Name of Formation	PDP No.	Description	Amount (Rs)
DCO Jhelum	2	Non-recovery of Conveyance Allowance	635,208
Tax Br DCO Jhelum	7	Non-recovery of the License Fee from Defaulters	153,000
Tax Br DCO Jhelum	8	Loss to Government due to Non-auction of Shops	163,648
RHC Dina	13	Non-recovery of Additional Penal Rent	61,272
RHC Dina	14	Adhoc Relief Allowance 50% 2010	367,920
RHC Dina	15	5% of House Rent	184,599
Dy DEO M EE Jlm	26	Non-recovery of advance increment	150,650
Dy DEO M EE Jlm	27	Non-recovery of SSB	154,092
RHC Khalass Pur	33	Non-recovery of ARA 50%	479,340
RHC Dina	34	Non-recovery of HRA,CA, 5% HR	48,165
Do Roads Jlm	39	Non-recovery of Reduction of Bitumen Rate	193,252
..do..	133	Non-recovery of Reduction of Bitumen Rate	259,167
..do..	135	Non-recovery of Reduction of Bitumen Rate	974,975
..do..	140	Non recovery	195,606
..do..	141	Non deduction	108,140
RHC jlal Pur	201	Non recovery of HRA	135,801
DHQ Jlm	239	Non recovery of ARA	10,878,000
..do.,,	241	Non recovery of Penal rent	66,528
DO Building	245	Recovery on Over Estimation	4,079,966
..do..	254	Recovery	5,970,000
..do..	255	Recovery	44,376
Dy DEO MEE PDK	259	SSB	413,607
..do..	261	Income tax/Sales Tax	38,547
Dy DEO W EE PDK	263	Recovery	213,664
THQ Sohawa	272	ARA	1,360,000
..do..	273	Recovery	51,468
Dy DEO WEE Jlm	285	CA	698,736
..do..	286	ARA	10,345,000
Dy DEO M-EE Sohawa	290	CA	263,772
GHS PDK	299	CA	200,608
..do..	300	CA	169,800
DEO SE Jlm	304	ARA	603,442
DLO Jlm	310	CA	150,000
DLO Jlm	312	HRA	51,800
DLO Jlm	314	CA	741,888
-		ARA and SSB	2,306,000
		Total	42,912,037

Annexure-J**Para-1.2.5.2****Overpayment on account of incorrect rates**

Name of Formation	PDP No.	Description	Amount (Rs)
DO Roads Jhelum	132	Overpayment of Rs 802401 due to incorrect payment of bitumen rate	802,401
..do..	134	Overpayment due to incorrect payment of bitumen rate	395,468
..do..	137	Overpayment to the contractor bill more than the provisions made in TS Estimate.	2,109,893
..do..	138	Overpayment to the contractor due to scope of work was changed from TST to P.C.C without approval from competent authority	373,881
..do..	142	Overpayment to the contractor due to Revise estimates was approved without MRS rates	1,563,740
..do..	143	Overpayment to the contractor due to Revise estimates was approved without MRS rates	4,716,787
..do..	240	Overpayment on account of HRA, CA & 5% HR	321,269
DO Building Jm	246	Overpayment Due to Use of Rich Specification of Steel in RCC work	462,578
Dy DEO M EE PDK	260	Overpayment due to unjustified special increment	83,160
Dy DEO E EE PDK	265	Overpayment on account of Pay and Allowances	71,192
DEO SE Jm	305	Overpayment on account of Allowances	65,706
		Total	10,966,075

Annexure-K
Para-1.2.5.3

Non-recovery of Liquidated Damages due to Delay in Completion of Works

Name of scheme	Contractor Name	Work Ordre No. & Date	Amount of work Allotted	Time period in months	Penalty Due
Reconst of two class rooms with verandah in GGPS at Gagar Khurd, The Dina, Jhelum	Muhammad Afzal	2232c dt 15.94.15	1,894,372	2	189,437
Upgrad of GGPS to Elementary Level at Pind Sawika, The. & Distt. Jhelum	Usman & Co.	1903C dt 8.4.15	1,070,000	12	107,000
Reconst of old class rooms and 4 class rooms with verandah in GBHS at Golpur, PD Khan Jhelum	Aleem Enterprises	4738c dt 26.10.15	9,157,948	12	915,795
Const of 1 classroom with verandah 4 Nos Toilet Sets at GES at Shah Safeer, Sohawa, Jhelum	M. Yasin	4748C dt 26.10.15	1,829,677	3	182,968
Reconst of three classrooms with verandah at GPS Chajja The. Dina, Distt Jhelum	Ch Liaquat Ali	2287/C dt 18.04.16	2,992,667	2	299,267
Const of boundary wall at 255rft and toilet block in GMPS at Kanyat, Dina, Jhelum	Matial & Co	5177/C dt 30.11.15 21.06.16	879,098	1	87,910
Const of 4 classrooms with verandah in GGCMES Bhmbala, Jhelum	Haji Munawwar Hussain	5012/C dt 09.11.15	4,347,782	3	434,778
Recon. Of 2 classrooms with Verandah in GGPS Nakka Khurd, Jhelum	Raja Aftab Builders	2481.85 dt 22.04.16	1,778,873	3	177,887
Provision of missing facilities at DHQ Hospital Jhelum (Group-II)	Faisal Waseem Const Co.	4198/C dt 29.08.15	2,437,793	3	243,779

Name of scheme	Contractor Name	Work Ordre No. & Date	Amount of work Allotted	Time period in months	Penalty Due
Recon. Of boundary wall with gate and gate pillars and const of garage in CVH Sanghoi	Haji Munawwar Hussain	3002.5/C dt 23.05.16	1081,868	1	108,187
Reconst. Of 4 classrooms with Verandah GGHS Badlot	M/s Humayun Zaib		4,847,000	6	484,700
			32,317,078		3,231,708

Annexure-L
Para-1.2.5.4

Un-due Retention of Security Deposits

Item No.	Month from which transaction dated	Name of Contractor	Amount of security
63/155	Jun-09	Ch Mazhar Ali Gondal	17,172
64/155A	Jun-09	Ch. Intisar Ahmed	131,246
66/157	Jun-10	Raja Afuasaib	443,123
67/158	Jul-10	Ch. Tasawar	962,779
69/160	Mar-11	Shahzad Azam	10,000
50/139	Oct-07	Malik Ameer	3,000
51/140	Oct-07	Golden Life Const	8,100
52/141	Oct-07	Malik Tarik & Co	1,500
55/145	Oct-07	JHC Assosiates	116,275
57/148	Jan-08	JHC Assosiates	92,360
58/149	Jan-08	JHC Assosiates	374,950
59/150	Jan-08	M/S Pervaiz Construction	82,286
60/151	Mar-09	Raja Abdul Nasir	20,149
61/152	Jun-09	Malik Ameer	24,664
62/153	Jun-09	Haji Muhammad Afzal	113,114
Total			2,400,718

Annexure-M

Para-1.2.5.6

Un-authorized Payment of Incentive Allowance

Sr No	Name	Designation	Incentive Allowance	40%	For 8/16 to 12/16
1	SARMAD HAFEEZ	GYNECOLOGIST	40,000	16000	80,000
2	Dr. HAFEEZ UR REHMAN	T.B.SPECIALIST	40,000	16000	80,000
3	DR. IJAZ AHAMD SHIEKH	CONSULTANT	40,000	16000	80,000
4	DR. MUKHTAR AHMAD	OPHTHALMOLOGIST	40,000	16000	80,000
5	MUHAMMAD JAVAD BAKHT KAYAN	CARDIOLOGIST	40,000	16000	80,000
6	IMRAN MEHMOOD	MEDICAL OFFICER	40,000	16000	80,000
7	TAYYEBA MASOOD	CONSULTANT DEMATOLOGIST	40,000	16000	80,000
8	FAWAD MAJEED CHAUDRY	CONSULTING PHYSICIAN	40,000	16000	80,000
9	DR TAFSEER HUSSAIN	ORTHOPEDIC SURGEON	40,000	16000	80,000
10	RABIA TARIQ	RADIOLOGIST	40,000	16000	80,000
11	MUHAMMAD ADNAN NAJAB	CONSULTANT CHEST SPECLIST	40,000	16000	80,000
12	IRAM SAEED	GYNECOLOGIST	40,000	16000	80,000
13	SYEDA SAWARA BUKHARI	GYNECOLOGIST	40,000	16000	80,000
14	MUHAMMAD ADNAN AHMED SETHI	PADIATRITION	40,000	16000	80,000
15	BASIT ALTAF	ENT SPECIALIST	40,000	16000	80,000
16	SAJID ALI AHMAD	SURGICAL SPECIALIST	40,000	16000	80,000
17	SHAGUFTA AMIN	CONSULTANT GYNAECOLOGIST	40,000	16000	80,000
18	MAZHAR IQBAL	PEDIATRIACIAN	40,000	16000	80,000
19	SHAHID PARVEZ	PSYCHIATRIST	40,000	16000	80,000
20	MUHAMMAD YOUSAF	ANESTHETIST	60,000	24000	120,000
21	MUNIB-ULLAH MIRZA	CONSULTANT PHYSICIAN	40,000	16000	80,000
22	MANZOOR AHMAD	SR CONSULTANT	40,000	16000	80,000
23	SHAHID SOHAIL	SURGEON	40,000	16000	80,000
					1,880,000