



**AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
RAWALPINDI**

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AC	Assistant Commissioner
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CD	Community Development
CDG	City District Government
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)
DGA	Director General Audit
DO	District Officer
DHQ	District Headquarters
DTL	Drug Test Lab
EDO	Executive District Officer
ETO	Excise& Taxation Officer
FD	Finance Department
FTF	Frogh-e-Taleem Fund
F&P	Finance and Planning
GOR	Govt, Officers Residences
HRA	House Rent Allowance
MC & ZC	Municipal Corporation and Zila Council
MEA	Monitoring and Evaluation Assistant
MS	Medical Superintendent
NSB	Non salary Budget
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCGIP	Punjab Cities Governance Improvement Project

PFR	Punjab Financial Rules
PDG	Punjab District Government
PHC	Primary Health Center
PIPIP	Punjab Irrigated-Agriculture Productivity Improvement Project
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Regulatory Authority
RDA	Rawalpindi Development Authority
RHC	Rural Health Center
SMC	School Management Council
SMO	Senior Medical Officer
SNE	Schedule of New Expenditure
THQ	Tehsil Headquarters
TSE	Technical Sanction Estimate
WUA	water User Association
W&S	Works and Services

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial Government shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditure 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 City District Government, Rawalpindi for the financial year 2015-16. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. 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 framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of 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:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 15 officers and staff, total 1292 man-days and the annual budget of Rs18.063 million for the financial year 2016-17. It has mandate to conduct Financial Attest, Regularity, Compliance with Authority Audit and Performance Audit of entire expenditure including programmers / projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the City District Government, Rawalpindi for the financial year 2015-16.

City District Government Rawalpindi conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering seven groups of offices i.e. Finance & Planning, Works & Services, Education, Health, Community Development, Municipal Services 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 Administrator in the form of budgetary grants.

Audit of City District Government Rawalpindi was carried out with the view to ascertaining that the expenditure was incurred with

proper authorization, in conformity with laws & rules and there is no leakage in 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 City District Government Rawalpindi for the financial year 2015-16 was Rs 13,913.233 million covering 622 formations. Out of this DG District Audit (N) Punjab audited expenditure of Rs 7,206.33 million which in terms of percentage was 52% of total expenditure. DG District Audit (N) Punjab planned and executed audit of 41 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the City District Government Rawalpindi for the financial year 2015-16, were Rs 223.013 million. DG District Audit (N) Punjab audited receipts of Rs 65.64 million which was 29.43% of total receipts.

b. Recoveries at the instance of audit

Recoveries of Rs 479.125million were pointed out, which were not in the notice of the executive before audit. An amount of Rs 1.079 million was recovered and verified during the year 2015-16, till the time of compilation of report.

c. Audit Methodology

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

greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal Controls and Internal Audit Department

Internal control mechanism of City District Government Rawalpindi 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 City District Government authorities may be captioned as one of important reasons for weak Internal Controls.

Under Section 115-A (1) of PLGO, 2001, Administrator of each District Government shall appoint an Internal Auditor but the same was not appointed in City District Government Rawalpindi.

f. The Key Audit Findings of the Report

- i. Non-production of Record of Rs 5,198.373 million noted in one case¹.
- ii. Non-compliance of Rules of Rs 2,725.667million noted in fifty three cases².
- iii. Performance related issues of Rs 523.759 million noted in seventeen cases³.

iv. Internal Control Weaknesses of Rs 2,639.844 million noted in sixteencases⁴.

g. Recommendations

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

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1. Para 1.2.1.1
 2. Para 1.2.2.1-1.2.2.53
 3. Para 1.2.3.1-1.2.3.17
 4. Para 1.2.4.1-1.2.4.16

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	15,869.778
2	Total formations under Audit Jurisdiction	622	15,869.778
3	Total Entities (PAOs) Audited	1	8,406.565
4	Total formations Audited	41	8,406.565
5	Audit & Inspection Reports	41	8,406.565
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 Observations
1	Asset management	0
2	Financial management	3,249.42
3	Internal controls	2,639.844
4	Others	5,198.373
TOTAL		11,087.637

Table3: Outcome Statistics

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	2,081.88	65.64	5,124.27	7,271.69*	3,624.80 7
2	Amount Placed under Audit Observation / Irregularities of Audit	-	2,695.58 3	20.10	8371.96	11,087.64	256.111
3	Recoveries Pointed Out at the instance of Audit		313.28	8.20	157.64	479.125	185.883
4	Recoveries Accepted/ Established at the instance of Audit	0	313.28	8.20	157.64	479.125	13.682
5	Recoveries Realized at the instance of Audit	0	0	0	1.079	1.079	2.064

*The amount in serial No 1 column of "total 2015-16" is the sum of Expenditure and Receipts audited, whereas the total expenditure audited for the year 2015-16 was Rs 7,206.15 million

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.	2,770.29
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	2,639.849
5	Recoveries, overpayments or unauthorized payments of public money.	479.128
6	Non-production of record to Audit.	5,198.37
7	Others, including cases of accidents, negligence etc.	0
	Total	11,087.637

Table 5 Cost Benefit

Rs in Million

Sr No	Description	Amount
1	Out lays Audited(Items 1 of Table 3)	7,306.33
2	Expenditure on Audit	1.602
3	Recoveries realized at the instance of Audit	1.079
	Cost Benefit Ratio	1:0.67

CHAPTER 1

1.1 CITY DISTRICT GOVERNMENT RAWALPINDI

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 (Municipal Services)
8. Executive District Officer (Works & Services)

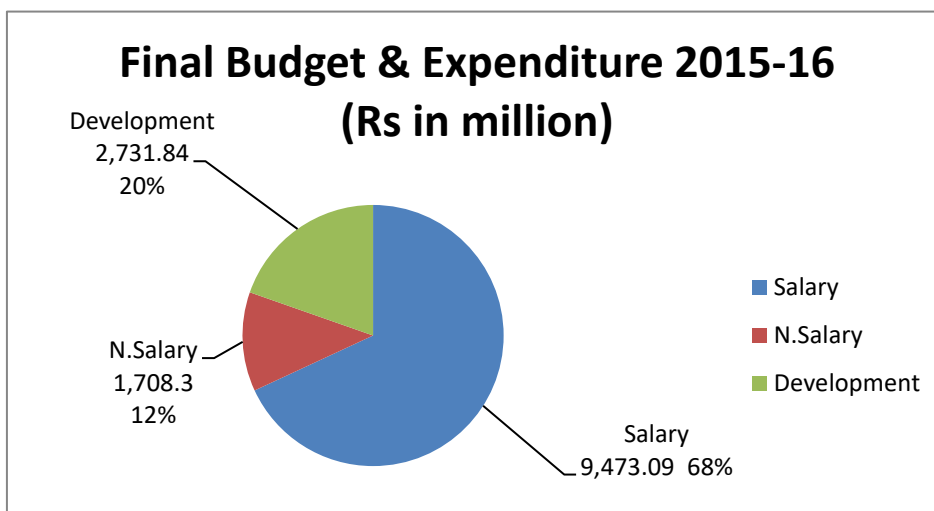
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of City District Government Rawalpindi was Rs 15,550.26 million including salary component of Rs 9,504.82million, non salary component of Rs 1,954.22 million and development component of Rs 4,091.22 million. Expenditure against salary component was Rs 9,473.09 million, Non salary component was Rs 1,708.30 million and

development component was Rs 2,731.84 million. Overall savings were Rs 1,637.03 million which was 10.53% of total budget.

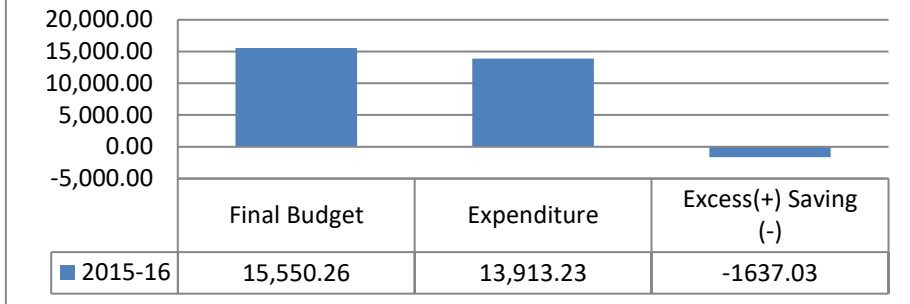
Financial year 2015-16	Budget	Expenditure	Rs in million	
			Excess (+) / Saving (-)	% of Excess / Saving
Salary	9,504.82	9,473.09	-31.73	0.33%
Non Salary	1,954.22	1,708.30	-245.92	12.58%
Development	4,091.22	2,731.84	-1,359.38	33.23%
Total	15,550.26	13,913.23	-1,637.03	10.53%



As per Appropriation Account 2015-16 of City District Government Rawalpindi the original budget was Rs 15,014.35million, supplementary grant was Rs 855.43 million whereas Rs 319.52 million were surrendered/ withdrawn and the final budget was Rs 15,550.26 million. Against the final budget, total expenditure incurred by City District Government Rawalpindi during 2015-16 was Rs 13,913.23 million, as detailed in Annex-B.

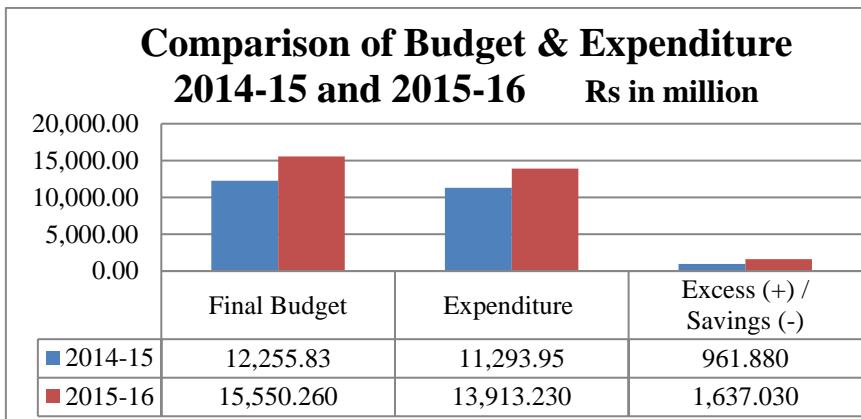
The Salary, Non Salary and Development expenditure comprised 0.33%, 12.58% and 33.23% of the total expenditure respectively.

Budget & Expenditure 2015-16 (Rs in million)



Ineffective financial management resulted in savings to the tune of Rs 1,637.03 million which in term of percentage was 10.53% of the final budget.

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



There was 22.77% and 18.82% increase in Budget Allocated and Expenditure incurred respectively, while there was overall savings of Rs 1,637.030 million during 2015-16.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	44	Not convened
2	2003-04	22	Not convened
3	2004-05	18	Not convened
4	*Special Audit Report	116	Not convened
5	2009-10	32	Not convened
6	2010-11	17	Not convened
7	2011-12	21	Not convened
8	2012-13	17	Not convened
9	2013-14	11	Not convened
10	2014-15	26	Not convened
11	2015-16	20	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 5,198.373 million

According to Section 14 (2) of Auditor General’s (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

During audit for the year 2016-17, various formations of City District Government Rawalpindi did not produce auditable record of Rs 5,198.373 million. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified. Detail is given at Annex-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 management in September 2016. DAC meeting was scheduled to be convened in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility for non-production besides ensuring submission of record under intimation to audit.

1.2.2 Irregularity & Non-compliance

1.2.2.1 Irregular and Unauthorized Tendering Process - Rs 694.283 million

According to Rule 9 of Punjab Procurement Rules Authority Rules 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 so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website.

Various offices under the administrative controls of CDGR made procurements of Rs 694.283 million during 2014-16. Scrutiny of the record revealed that procurement was made in violation of PPRA Rules, 2014 due to splitting. This resulted in irregular expenditure to the tune of Rs 694.283 million. Detail is given at Annex-D.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular procurement was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.2 Excess Expenditure than Budget Allocation - Rs 448.265 million

According to Sr.No.8 (ii) Note 1 Punjab Delegation Power 2006 "No expenditure shall be incurred on a scheme unless there is a provision in the development budget of the year".

The DDOs of different offices of City District Government Rawalpindi incurred expenditure of Rs 1,366.897 million against the budget allocation of Rs 918.632 million which resulted in excess expenditure of Rs 448.265 million as detailed at Annex-E

Audit holds that due to defective financial discipline and non-compliance of rules, excess expenditure was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.3 Unauthorized Increase in Number of Posts and Allocation of Budget without the Approval of Finance Department – Rs 194.247 million

According to Rule 3 (2) and Sr. No.5(i)(1) of Schedule II of the PLG Rules of Business, 2001, EDO (F&P) is not competent to create / upgrade posts, either permanently or temporarily without approval of the Finance Department.

During scrutiny of record of Supplementary Non Development Grants for the Year 2015-16, it was observed that new 1,067 posts for Campaign against Dengue and other Communicable diseases were created without request of District Government and without the approval of Finance Department for such post.

Audit holds that due to non-compliance of rules, irregular budgeting was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

PDP # 10

1.2.2.4 Doubtful Execution of Works - Rs 128.952 million

According to clause at serial No.4 of work order of different schemes, bitumen will be arranged himself by contractor from National Refinery Limited, Karachi and documentary proof to the engineer in-charge before release of payment against the work done.

DO (Roads) Rawalpindi neither provided the test reports nor the invoices of National Refinery Karachi or its authorized dealers against the bitumen purchased amounting to Rs 119.370 million for the following schemes in violation of the government instructions which resulted in doubtful execution of works as detailed at Annex-F.

Moreover, test reports against the compaction test of the compacted earth for embankment valuing Rs 9.582 million regarding following schemes were not shown to Audit.

Vr. No.	Date	Name of the Scheme	Amount (Rs)
63	26.02.16	Const of Wah General Hospital road, Taxila	7,840,000
22	21.9.2015	Widening / Improvement of Jourian Charkri road, 16.30km	1,742,059
		Total	9,582,059

Audit holds that due to defective financial discipline and non-compliance of rules, irregular execution was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 4)

1.2.2.5 Unauthorized Transfer of Funds to Cantonment Boards - Rs 107.098 million

According to Section 109 (3) of the PLGO, 2001 (as amended), no Local Government shall transfer monies to a higher level of government except by way of repayment of debts contracted before the coming into force of the ordinance or for carrying out deposit works.

DO (Roads) Rawalpindi transferred funds amounting to Rs 107.098 million to Executive Officer, Chaklala Cantonment Board on account of different development schemes which stand un-authorized because Chaklala Cantonment Board did not belong to the City District Government. Moreover, any transfer from the Account IV to the executing agency can only be on account of deposit works of development schemes approved by the District Government. Detail of fund transferred is as under.

(Rs in million)

Sr. No.	Vr No	Date	Particulars of schemes	Amount Transferred
1	27	31.10.2015	Installation of tube well at Marir Hassan, Chaklala	6.600
2	03	05.04.2016	9 Different Schemes	50.498
3	19	14.05.2016	10 Schemes of PCC in wards of Cantonment Board, Rawalpindi	50.000
			Total	107.098

Audit holds that due to financial mismanagement and non-compliance of rules, irregular transfer of fund was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

PDP # 27

1.2.2.6 Un-authorized Revision of Schemes –Rs99.192 million

According to Para 2.7 of B&R Code for every work proposed to be carried out, in case it becomes apparent during execution of work that the amount administratively approved will be exceeded by more than 10.25%, the revised admin approval of competent authority must be obtained to increased expenditure without delay. As per rule 5.19 of B & R code “no excess over a revised estimate sanctioned by Government in the Irrigation Communication and Works Department can be sanctioned without the concurrence of the Finance Department”.

During scrutiny of record of DO (Roads) Rawalpindi, it was observed that the estimates were revised amounting to Rs 290.776 million from the original cost of Rs 191.584 million against different works. The projects scope and cost were enhanced without adopting legal and codal formalities resulting in unauthorized expenditure of Rs 99.192 million as detailed at Annex-G.

Audit also noticed the following observations:

1. Sanction of Finance Department was not on record.
2. Approval of DDC/ PDWP for new project was not available
3. Revised Administrative Approval &TSE were not obtained.
4. Revised agreement/addendum was not signed.

Audit holds that due to defective financial discipline and non-compliance of rules and financial management, Schemes were irregularly executed.

The matter was reported to the management in September 2016. DAC meeting was scheduled to be convened in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 17)

1.2.2.7 Irregular Award of Contract without Agreement - Rs 94.174 million

As per Para 2.68 of B&R Department Code, engineer and their subordinates are responsible that the terms of the contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract.

During audit of DO (Roads) Rawalpindi for the year 2015-16, it was noticed that the contracts of Rs 66.750 million were awarded to various contractors to accomplish the works, but neither the agreements between the parties were found in the record nor the same were shown to Audit, resulted in irregular expenditure without agreement in violation of the Rule above as detailed below.

(Rs in million)

Sr. No.	Name of scheme	Contractor	Original Cost	Contract Award
1	Const, of PCC road Dera to Danio UC Bhattian, Kotli Sattian	Yasir Nawaz	2.50	2.451
2	Rehabilitation of Kanshi bridge on Gujar khan Bewal road	Fiaz & co	10.833	10.632
3	Rehabilitation of Kallar Bewal road to Gujar khan Bewal road	M/S Ijaz co	48.189	41.762
4	widening/improvement of road from Bhartahah chowk village Bharthah	Allied Const.,Co	12.610	10.856
5	construction of Tehseen Lodhi road near Muzaffar masjid i/c back lane 2 Nos near settelite town college for boys uc19	M/S Shahid Ahmed	1.231	1.049
	Total		75.363	66.75

Audit holds that due to defective financial discipline and non-compliance of rules, irregular execution was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to Audit.

(PDP # 22)

1.2.2.8 Non-utilization of SDA Funds within the Financial Year - Rs 52.100 million

According to Para-42 (1-3) of PDG & TMA (Budget) Rules, 2003 development projects shall be completed within the financial year.

During audit of EDO (F&P), Rawalpindi for the year 2015-16, it was observed that the funds of Rs 147.643 million were released for the financial year 2015-16 out of which Rs 95.543 million were spent during the financial year and Rs 52.100 remained unspent, which resulted in non utilization / blockage of about more than one third of funds available government resources

Audit holds that due to defective financial discipline and non-compliance of rules, SDA funds were not utilized.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP #27)

1.2.2.9 Non-deposit of Additional Performance Security - Rs 49.710 million

According to clause 18 of the agreement and notification issued by Finance Department vide No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, In case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of cost of estimates, the difference amount i.e. below 5% of estimated cost would be deposited in cash within 7 days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest

money forfeited in favour of Government in public interest along with black listing of firm.

The Audit of DO (Roads) Rawalpindi for the year 2015-16, showed that the various works of Rs 497.463 million were awarded below TSE to different contractors but the record of additional performance securities amounting to Rs 49.71 million was not shown to Audit for verification. In absence of the said record, the correctness of the contract awarded could not be ascertained, as detailed at Annex-H.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP #21)

1.2.2.10 Unjustified Payment on account of Pay & Allowances Rs 43.134 million

According to Rule 32 (d) of PLG (Accounts) Rules, 2001, “No authority can sanction and incur expenditure for the benefit of a particular person or persons to the disadvantage of the community as a whole”.

Audit scrutiny of the record of the various offices revealed that Rs 43.134 million had been paid during 2015-16 without justification and documentary evidence which resulted in un-justified payment of pay and allowances of Rs 43.134 million as detailed at Annex-I.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.11 Non -utilization of NSB/SMC/FTF Funds - Rs 34.119 million

According to para 2.1 of Booklet of guide lines for NSB (Non-salary Budget) issued by Education Department Govt., of the Punjab “NSB funds is provided to fulfill the daily needs of school and to facilitate the education activities”.

During audit of accounts of various formations of Elementary Education Department Rawalpindi during 2015-16, it was noticed that a sum of Rs 34.119 million was lying unspent under head of NSB/SMC accounts of schools and was not utilized on the betterment of the school and student as detailed below

				Amount in Rs.
Formation	PDP #	Period	Description	Amount
DEO(W-EE) Rawalpindi,	7	2015-16	NSB/SMC	10,436,716
Dy DEO (EE-M) Kahuta, Rawalpindi	5	2015-16	NSB/SMC	198,640
Dy DEO (EE-M) Kallar Syedan	4	2015-16	NSB/SMC	275,253
Dy DEO (EE-W) Kahuta,	6	2015-16	NSB/SMC	256,000
Dy DEO(M-EE) Gujar Khan	6	2015-16	NSB/SMC	3,692,920
Dy DEO(M-EE) Rawalpindi	4	2015-16	NSB/SMC	4,317,651
Dy DEO(W-EE) Gujar Khan	5	2015-16	NSB/SMC	11,111,038
Education Officer MC&ZC, Rawalpindi	6	2015-16	NSB/SMC	2,215,019
Dy DEO (M-EE) Kotli Sattian	5	2015-16	NSB/SMC	385,535
Dy DEO (EE-W (W-EE) Taxila	6	2015-16	NSB/SMC	1,230,247
			Total	34,119,019

Audit holds that due to defective financial discipline and non-compliance of rules, funds were not utilized.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.12 Non-surrendering of Funds (Savings) – Rs 129.633 million

According to Rule 17.16 and 17.20 of PFR Volume-I, the anticipated savings must be surrendered by 31st March of the financial year so that the amounts surrendered might be utilized for some other purpose.

During audit it was observed that various offices of the CDG Rawalpindi did not surrender savings amounting to Rs 129.633 million for the year 2014-16. Neither these funds were utilized against the object appropriation nor surrendered in time in violation of the criteria. Detail is given at Annex-J.

Audit is of the view that due to mismanagement, funds were not utilized and were allowed to lapse at the end of financial year.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

1.2.2.13 Unjustified Approval of Development Schemes by DDC without Site Clearance - Rs 88.069 million

According to Clause 7 of the Tender Guide lines (PWD) bidder will examine the site visit on his own expense and responsibility and will give his decision. Further according to Section 2.85 of B&R Code “No work should be commenced on land which has not been duly made over by the responsible civil officers”

During audit of DO (Buildings) Rawalpindi it was found that DDC approved following development schemes valuing Rs 88.069 million during 2015.16. The site for the construction of schemes was not cleared by the client department which was the duty of responsible authority to see whether land was available/clear or not. The approval of schemes from DDC and tendering process as well as release of funds was gone fruitless and un-justified as detailed below.

Rs. in million

Sr. No	Name of Scheme	Name of Contractor	TS Date	Due Date of Start/Completion	TS Amount	Remarks
1	Const. of 03 Nos Additional Class Rooms i/c verandah in GHS Bun, Murree	M/S Haq Nawaz Abbasi	25.03.14	05.06.14/ 04.09.14	4.571	DDC Approval 24.03.14, court case for site not clear
2	Const. of building Govt. Special Education Kalar Syedan	-Do-	07.09.15		83.498	Chief engineer has written letter vide No.EDO Education /1921/G/W&S dated 19.03.16, for site clearance
Total					88.069	

Audit is of the view due to lack of managerial control, schemes were approved without site clearance.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

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

PDP # 13

1.2.2.14 Difference in Cash Book & Expenditure Statement - Rs 32.027 million

According to Rule 2.2 of PFR Volume-I, at the end of each month the head of the 'office "should personally verify the cash balance and record below the closing entries in the Cash Book a certificate to that effect over his dated signature specifying both in words and figures the actual cash balance. Further according to rule 2.4 of PFR Volume-I, "all deposits into government account are required to be reconciled with the record of District Accounts Officer concerned". Further according to Rule 67(2) of the PDG & TMA (Budget) Rules 2003, "the DDO shall reconcile the expenditure with Accounts Officer by 10th of every following month for the previous month".

Scrutiny of expenditure statement of DO (Buildings) Rawalpindi revealed that expenditure amounting to Rs 1,492.504 million was incurred during 2015-16, but Cash book of Divisional Accounts Officer showed expenditure of Rs 1,460.477 million which resulted in difference of Rs 32.027 million in expenditure statement and cash book.

Audit is of the view that due to weak internal control, difference in cash book and expenditure statement was occurred.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

1.2.2.15 Un-authentic Completion of Work without Satisfactory End Users Certificate - Rs 27.644 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”.

DO (Buildings), Rawalpindi executed different development schemes valuing Rs 27.644 million during 2015-16 but satisfactory completion certificates from end users were neither obtained nor shown to Audit for authenticity of expenditure. Without obtaining the satisfactory completion certificate from end users/institutions, incurrence of expenditure and release of securities was doubtful. Detail is given at Annex-K.

Audit is of the view that without end users certificates, completion of works was un-authentic and could not be admitted by the Audit.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 9)

1.2.2.16 Unauthorized Expenditure due to Misclassification – Rs 27.409 million

According to rule 42(1) & 4(3)(v) of PDG & TMA (Budget) Rules 2003, “the head of office is responsible for ensuring that the funds are utilized on the activities for which money are provided”.

The following offices of the City District Govt. Rawalpindi incurred expenditure from irrelevant head resulting in un authorized expenditure of Rs 27.409 million as detailed below.

(Rs. in million)

PDP No	Formation	Item	Head	Correct Classification	Amount
06	EDO(F&P)	Purchase of battery& Repair of UPS	Cost of Other Stores	Purchase of machinery / Repair of machinery	0.040
		HP Pro-book lap top charger	Repair of IT equipment	Hardware	0.009
		Expenditure on website	Telephone & Telegraph	Electronic Communication	0.044
07	EDO(F&P)	Unforeseen	Without proper head	Unforeseen	27.198
17	DOH	Stationery	M&R	Stationary	0.083
05	DEO Special Edu	Machinery & Repair	Stationary	Machinery Repair	0.035
				Total	27.409

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.17 Defective Award of Rate Contract for Purchase of Medicines – Rs 24.087 million

Vide Notification No.SO(P-1)1-1/2015-16 dated 16.10.2015 Health Department Govt., of the Punjab circulated Rate Contract for Medicines in for the Punjab during the financial year 2015-16.

District Officer (Health) Rawalpindi purchased medicines amounting to Rs 24,086,996 from the firms whom rate contract were awarded by the Health Department Govt., of Punjab.

Scrutiny of record revealed that 14 medicines had been declared essential medicines by the ME Asand their presence in the each BHUs of the District Rawalpindi was mandatory. Audit noted following observations in the award of rate contract.

- i. The rate contracts of all the essential medicines had not been awarded to any firm.
- ii. The rate contract had not been properly executed by the Govt., well in time.
- iii. In the rate contract, the selected firms were not bound to deliver the medicines to end-user without charging extra transportation cost.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

PDP # 04

1.2.2.18 Irregular Award of Contract without Justifications - Rs 20.555 million

According to Rule 38(2)(c)(iii) PPRA Rules 2014, “the procuring agency shall evaluate the whole proposal in accordance with the evaluation criteria and the lowest evaluated bid shall be accepted” Further according to rule 2.65(2) of B&R Code “In cases where a tender other than the lowest tender is selected for acceptance, reasons should be recorded confidentially in the tender register.

DO (Roads) Rawalpindi awarded contract of “widening / improvement of road from boys College, Kallar Syedan to Arazi Bridge length 3km, Kallar Syedan” to 4th lowest bidder M/s Naseem Ahmad Abbasi amounting to Rs 22.458 million instead to 2nd lowest bidder M/s Mahmood Hussain Abbasi Rs 20.555 million after default of 1st lowest bidder without recording any reason. This resulted in irregular award of Contract.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

PDP # 37

1.2.2.19 Irregular Execution of Additional Items without Tender Process- Rs 17.566 million

Rule 12(1) & (2) of Punjab Public Procurement Rules, 2014 states that 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 PPRA from time to time. These procurement opportunities may also be advertised in print

media, if deemed necessary by the procuring agency. In case of procurements over rupees two million, these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

During scrutiny of DO(Roads) it was noticed that additional items amounting to Rs 17.566 million initially not approved / included in the original estimates were executed without adopting tendering process resulting in in-competitive rates and non transparent contracts. It also showed that preliminary survey was conducted defectively resulting in faulty framing of technically sanction estimates. Lastly, due to non availability of standard MB the use of material and need thereof could not be justified. It resulted in unjustified & irregular framing of revised estimates. Detail of additional items included in estimates was given at Annex-L.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends to provide the satisfactory completion inspection reports of labs besides fixing responsibility of the person(s) at fault under intimation to Audit.

PDP # 04

1.2.2.20 Non-recovery of Road Cut Charges – Rs 16.141 million

According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all

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

During audit of DO (Roads) Rawalpindi for the financial year 2015-16, it was observed that the management did not recover an amount of Rs 16.141 million on account of Road Cut Charges as detailed at Annex-M.

Audit holds that due to defective financial discipline and non-compliance of rules, Road cut charges were not recovered.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends to fixing responsibility of the person(s) as fault under intimation to Audit.

PDP # 19

1.2.2.21 Un-authorized Hiring of Consultancy Services without Tender and Payment - Rs 14.398 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 PPRA 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, chapter-VII "Procurement of Consultancy Services" of PPRA rules 2014 states about the process of hiring of consultancy Services in detail".

DO (Buildings) Rawalpindi awarded a contract of Consultancy Services to M/S Techno Legal Consultant Pvt. Ltd, for resident supervision for construction of dangerous schools buildings in District Rawalpindi for

Rs 1,199,806/per month and made payment of Rs 14.397 million from development grant during 2015-16 but services were not hired through calling tenders and adopting process as laid down in Chapter VII of PPRA Rules 2014 which resulted in un authorized payment of Rs 14,397,672.

Audit is of the view that due to non-compliance of rules, huge expenditure was incurred in violation of codal provisions.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends to fixing responsibility of the person(s) as fault under intimation to Audit.

(PDP # 12)

1.2.2.22 Irregular Payment - Rs 12.50 million

As per Sr. No.07 of terms and conditions specified in the supply order placed by EDO(Education) Rawalpindi vide No.4353/B-II dated 18.06.2015 “the payment will be made after completion of the delivery and satisfactory inspection report of equipments.

During audit of EDO (Education), Rawalpindi it was noticed that above mentioned supply order was placed to “M/S ORA TECH Systems, Islamabad “on account of establishment of 143 IT Labs in Govt., Elementary &High schools of Rawalpindi District during 2015-16. Scrutiny of record revealed that 25 IT labs were not completed as the satisfactory completion inspection reports of said these labs were not provided. Due to non availability of completion report, audit considered that the labs were not completed and the payment of Rs 12.50 million (@ Rs 0.50 million each lab) was made without completion of Labs. This resulted in irregular and unauthorized payment to firm in violation of terms and conditions of supply order.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends to provide the satisfactory completion inspection reports of labs besides fixing responsibility of the person(s) as fault under intimation to Audit.

(PDP # 03)

1.2.2.23 Irregular Utilization of Savings - Rs 11.488 million

According to rule 2.86 of B&R Code “The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual saving on a sanctioned estimate for a definite project should not, without special authority be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.”

DO (Roads) Rawalpindi made huge changes in the Technically Sanctioned Estimates of the following schemes due to which huge amounts of savings occurred against items initially included in estimates. In addition, savings of Rs 11.488 million given below was utilized irregularly in other schemes instead of surrendering.

(Amount in Rs.)

Sr. #	Name of Items	Name of scheme	Qty	Rate	Saving
1	Base course of crush to stone	Widening/improvement of road Dhudhamber to Nila Dullah	1,515.24	7,047	1,841,874
2	P/LTriple surface treatment		3,224.94	3,900	1,748,409
3	Course rubble masonry hammer dressed in foundation		101071	11,500	5,339,565
4	P/LTriple Surface Treatment	Rehabilitation of road	24	3,468	1,509,274

Sr. #	Name of Items	Name of scheme	Qty	Rate	Saving
5	Construction of Punjab Standard Drain type-v	from pind Jhatla to Dhoke Zaman UC Takhat Pari	485	205	1,048,575
Total					11,487,697

Audit holds that due to defective financial discipline and non-compliance of rules, savings of scheme were not surrendered.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends to fixing responsibility of the person(s) as fault under intimation to Audit.

(PDP # 9)

1.2.2.24 Poor Performance of Support Services Projects for Livestock Farmers and Wasteful Expenditure - Rs 10.518 million

According to Rule 4 (2) of the Punjab Local Government (Property) Rules, 2003, the manager shall be responsible to the Local Government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility. Further according to Rule 2.33 of PFR Volume-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of DO (Livestock) Rawalpindi it was noticed that Development Programme (Completion of remaining work) under all phases of Support Services Projects for Livestock Farmers Group No.01 to 07 Civil Veterinary Hospital and 8 to 40 Establishment of Civil veterinary Dispensaries at Union Council Level 2015-16 was started in 03.01.2015 at estimated cost of Rs 49.356 million. Buildings Department incurred expenditure of Rs 10.518 million only and Rs 34.216 million was blocked due to poor performance.

Audit is of the view that Project was started in Punjab for improvement of livestock formers with huge funding through Support Services Project during 2007-08. After considerable time, not a single dispensary or hospital had been handed over to livestock department. Due to non-completion of schemes, works completed yet had been deteriorated and Govt. as well as livestock department sustained a huge loss.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends matter be investigated at higher level for lack of interest of live stock department in the project.

(AIR Para # 1)

1.2.2.25 Advance Drawl of Funds from SDA to Bank Account - Rs 10.395 million

According to Section 17.3.4.2 of Accounting Policies and Procedures Manual “Cheques shall only be drawn by the authorized cheque signatory where it is required for immediate disbursement or reimbursement of expenditures previously incurred”. Further according to para2.1(b) Revised Procedure of SDA circulated by Govt., of the Punjab Finance Department Letter vide No.SO(TT)6-1/2007 dated 11th September, 2007 “The drawing authorities will ensure that no money is

drawn from these accounts unless it is required for immediate disbursement. Moneys will not be drawn for keeping into a bank account or in chest. A certificate to this effect will be recorded on the Schedule of Payment. Moreover, cross cheques should be issued in the name of supplier/valid payee. Furthermore, according to rule 2.10 (b)(5) of PFR Volume-I, “That no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time”.

During audit of the accounts of DCO Rawalpindi for the year 2015-16, it was noticed that funds of Rs 10.395 million had been enbloc transferred from SDA to Bank accounts without immediate disbursement which resulted in advance drawl of Rs 10.395 million as detailed below.

Sr. No	Release in SDA A/C	Transferred to Account No.10861-1	Transferred to Account No.4941-9	Expenditure from SDA A/C
1	5,000,000	5,000,000	4,000,000	3,500,000
2	5,000,000	395,000		
3	2,895,000	1,000,000		
4	1,000,000			
Total	13,895,000	6,395,000	4,000,000	3,500,000
Expenditure		5,895,000		
Remaining in DDO A/C		500,000	0	0

Audit is of the view that due to weak financial control, funds were transferred from SDA to Bank account without requirement of immediate disbursement.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 14)

1.2.2.26 Irregular Procurement of Medicines-Rs 9.118 million Non Recovery of Liquidated Damages -Rs 0.033 million

According to Rules 8 of PPRA Rule 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, According to para 4 of Government of the Punjab, Health Department letter No.SO(P-I) Health/8-69/94 dated 15.09.1994, “the rate contract will be finalized upto 31st August every year and availability of medicines should be ensured. The medicines shall be issued to patients after expiry of first three months of the financial year” & According to the Drug Act 1976 and the Drug Rules, 1988, made there-under, the payments for medicines shall be made after obtaining Drug Testing Laboratory (DTL) reports. According to the Primary & Secondary Health Care Department Government of the Punjab No.SO(DC) 7-2/2015 dated 20.05.2016 Chief Drug Inspector was directed to stop the usage of Afeb 60 ml Batch No.386. According to para 50 of Purchase Manual of Government of the Punjab, liquidated damages should be levied at the uniform rate of 2% of the value of the contract per month or a part thereof in case of late supplies.

Various DDOs of the Health Department of City District Government Rawalpindi purchased medicines worth Rs 9.118 million during the 2015-16, the procurement was held irregular due to reasons mentioned against each which resulted in irregular procurement of Rs 9.118 and non recovery of LD charges for delay in supplies Rs 0.033 million as detailed at Annex-N.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

Audit recommends regularization along with fixing responsibility under intimation to audit.

1.2.2.27 Irregular and Inadmissible Allocation of Budget Grant - Rs 8.822 million, Irregular Payment - Rs 8.413 million

As per Section 7 (iv)(d) Rules of Business of PLGO, 2001 “The budget would be prepared by Regional Transport Authority (R.T.A) and after preparation would be forwarded to Provincial Transport Authority”.

Audit of accounts of Secretary DRTA, Rawalpindi revealed that Budget grant amounting to Rs 8.822 million was placed at the disposal of Secretary DRTA by the City District Government Rawalpindi during 2015-16. In the light of rule mentioned above, budget of Secretary DRTA was to be finalized by Provincial Transport Authority instead of City District Government. This resulted in irregular allocation of budget of Rs 8.822 million and consequently expenditure of Rs 8.413 million.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.28 Non-recovery of Value of Risk & Cost Rs 2.740 million due to Rescind of Works - Rs 7.347 million

As per clause 61 of the Contract Agreement in every case in which Contract should be rescinded under clause 60 and in the opinion of the engineer in-charge such work should be done at the risk and expense of

the contractor and the work shall be executed out of his hand and given to another contractor.

DO (Buildings) awarded works costing Rs 7.347 million to various contractors who failed to complete the work within the stipulated period of time and left the work incomplete costing Rs 5.481 million in spite of several notices by District Office (Buildings). Department neither recovered the price escalation nor awarded the works after invoking clause 61 of the Contract Agreement. The detail is as under:

(Amount in Rs.)

Sr. No	Name of Scheme	Agreement amount	Running Bill paid to Contractors	Balance Work	Remarks 50% of Balance work	Total 4+5
	1	2	3	4	5	6
1	Const. of 01 Class Room in GGES Rajohra	1.355	0.607	0.748	0.374	1.122
2	Re-const. of 2 class rooms in GGPS Kurar, Rwp	3.168	0.635	2.533	1.266	3.799
3	Re-Const of 02 Class Rooms in GBPS Kurar	2.824	0.624	2.200	1.100	3.300
Total		7.347	1.866	5.481	2.74	8.221

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to Audit.

(PDP # 8)

1.2.2.29 Unauthorized Payments - Rs 5.585 million

According to District Government Rules of Business, 2001 there was no role of Director Excise & Taxation in City District Government as Director Excise & Taxation is Provincial Officer.

Audit of the accounts of ETO Rawalpindi revealed that amount of Rs 5.585 million was drawn by Director Excise & Taxation Rawalpindi

from the Cost Center RI6737 of Excise & Taxation Officer Rawalpindi. This resulted in unjustified and unauthorized payment of Rs 5.585 million.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 01)

1.2.2.30 Irregular Payment of Pay & Allowances – Rs 5.093 million

As per the Finance Department Government of the Punjab's austerity measures due to financial constraints, No Officers /Officials can draw Arrear of Pay & Allowances without provision of Special Budget from the City District Govt. According to letter No.PO(P&E)19-113/2004(v) Government of the Punjab Health Department, the yard stick for the posts of Charge Nurse is 12 for 60 bedded Hospital of Category B. According to the Health Department Government of the Punjab letter No.PO(P&E-I) 19-113/2004 dated 13.04.2007 post of SMO (BS-18) was not sanctioned in THQ Hospitals.

During scrutiny of Pay Roll of the various Offices of CDG Rawalpindi, it was found that certain Officers / Officials had irregularly drawn amount of Rs 5.093 million on account of Pay and Allowances during 2015-16. The payment held irregular on the grounds mentioned in table against each given at Annex-O.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.31 Non-accountal of Store Items – Rs 4.784 million

As per Rule 15.4 (a) & 15.7 of PFR Vol-1, all material must be examined, counted, weighed or measured as the case may be and recorded in an appropriate stock register.

The DDO of the following offices of City District Government Rawalpindi incurred Rs 4.784 million for the purchase of store items during year 2015-16, but record entries on the stock register were not made which resulted in non-accountal of stores Rs 2.651 million. Moreover, the following items were not provided for physical verification due to which embezzlement of government resources could not be ruled out. As detailed at Annex-P.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.32 Unjustified Tendering for Renovation of Old Building - Rs 4.505 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”. Further according to rule 2.33 of PFR Volume-I, every government functionary shall be responsible for any loss sustained by the government due to fraud or negligence on his part.

DO (Buildings) Rawalpindi had granted Technical Sanction of “Work missing infrastructure in THQ Hospital Gujar Khan” amounting to Rs 13.827 million. In the said scheme an item of work (Renovation of Ward) was also included in estimate for Rs 4.505 million. DCO Rawalpindi in his visit on 16.05.2016, noticed that renovation was being carried out in too much old building of ward which was not technically feasible for renovation. As per directions of DCO, the work had been stopped and expenditure incurred on renovation of ward was gone wasteful. It showed unjustified Administrative Approval and defective Technical Estimates.

Audit holds that due to defective financial discipline and non-compliance of rules, irregularity was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility to grant Admin Approval of estimates of too much old building, sanction of defective TS Estimate and un-justified tendering besides recovery of wasteful fund from the responsible person(s) under intimation to Audit.

(PDP # 15)

1.2.2.33 Doubtful Consumption of POL- Rs 4.012 million

According to Rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969 “Log book, history sheet and petrol consumption account register is required to be maintained for each government owned vehicle”.

Various formations incurred irregular expenditure amounting to Rs 4.012 million during 2014-16 on account of POL due to the shortcomings mentioned in table against each given at Annex-Q.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular consumption of POL was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

1.2.2.34 Irregular Expenditure on Non-scheduled Items Without Approval -Rs 3.828 million

As per clause 10 of Contract document, the contractor shall execute the work in strict accordance with the standard specifications. Further according to FD Letter No.RO(Tech)FD.18-23/2004 dated 21st September 2004, “standardized analysis shall be used to work out the rate of an item from input rate. A copy of analysis shall be sent to Technical Cell of Finance Division for standardization”.

DO (Roads) Rawalpindi did not provide the analysis of the non scheduled Items duly approved by the competent authority and intimated to standard rates committee/ Technical Cell of Finance Department amounting to Rs 3.828 million as detailed below.

(Amount in Rs.)

Vr. No.	Date	Scheme Details	Item Quantity in cft	Rate	Amount
12	12.04.2016	Imp. of internal roads Nur Khan Air Base Rawalpindi	P/F Kerb stone 18x12x6 PCC 1:4:8 & PCC 1:2:4 per no.	195	1,198,665
12	12.04.2016	Imp. Of internal roads of Nur Khan Air Base, Rawalpindi	Painting rubber lane 5" CR incl glass beads per rft	9	468,234
7	05.01.2016	Repair of Rashid Minhas road, Road from Rehmanabad road A-Block	P/F Plastic Cat Eyes two way reflecting white yellow glass reflecting elements of	325	1,549,925

Vr. No.	Date	Scheme Details	Item Quantity in cft	Rate	Amount
		Rawalpindi	internal stud size 4x4		
7	05.01.2016	Repair of Rashid Minhas road, Road from Rehmanabad road A-Block Rawalpindi	P/F Road Market Stud two way reflecting size 220x100x40	849	611,280
					3,828,104

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 5)

1.2.2.35 Unjustified and Doubtful Expenditure on Lunch on Eve of Kisan Convention - Rs 3.712 million

According to Sr. No.(v)of Govt., of the Punjab Letter No.FD.SO(GOODS)44-4/2011(A) dated November 5,2015, “for all official meeting tea with biscuits only shall be served”.

During audit it was noticed that DCO City District Government Rawalpindi incurred expenditure of Rs 3,712,000 including GST Rs 512,000 on account of lunch of 4,000 participants @Rs 725/- per head on the eve of Kisan Convention held at Jinnah Convention Centre Islamabad on 15th September 2015 and paid to M/S MSA Contact Service. The expenditure was held irregular and unauthorized due to following reasons:

- 1- Expenditure was incurred ignoring the PPRAs Rules 2014, as tendering process was not adopted.
- 2- Detail of participants was not available on record.

- 3- Austerity /Economy measures circulated by Finance Department Govt., of the Punjab for the year 2015-16 were ignored.
- 4- Chicken, Mutton, sweet dish was served and one dish instructions were also not followed.
- 5- Kisan convention was for all Punjab but financial burden had to bear DCO Rawalpindi only.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 5)

1.2.2.36 Irregular Procurement of Medicines - Rs 3.425 million

According to Government of the Punjab, LG&CD Department notification No.SO.D.G (Dev) (LG)9-7/2009 dated 23.12.2010, District Tender Board 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 EDO of the executing agency will be the Secretary of the board. All works shall also be awarded within the District through this board.

Health Department Government of the Punjab executed Annual Rate Contract for purchase of medicines for the financial year 2015-16 and circulated vide No.SO(P-I)1-1/2015-16 dated 16.10.2015. Scrutiny of the accounts of THQ Hospital Murree revealed that the procurement was made against the said rate contract which was neither covered under the PPRA Rules, 2014 nor under the Notification of LG&CD Department

quoted above. This resulted in irregular procurement of medicines amounting to Rs 3,425,024 as detailed at Annex-R.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular procurement was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 1)

1.2.2.37 Unauthorized Payment of Liabilities - Rs 3.082 million

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

EDO (Health), Rawalpindi paid amounting to Rs 3.082 million against the bills pertaining to previous financial years without completing the formalities as above resulting in un-authorized payments as detailed at Annex-S.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 11)

1.2.2.38 Wasteful expenditure on Development Works - Rs 2.992 million

According to rule 1.58 of B&R Code, “Divisional Officers are immediately responsible for the proper maintenance of all works in their charge and for the preparation of projects and of designs and estimates, whether for new works or repairs. It is also part of their duties to organize and supervise the execution of works and to see that they are suitably and economically carried out with materials of good quality.”

District Officer (Buildings) Rawalpindi incurred expenditure of Rs 2.992 million for execution of different development works during financial year 2015-16. During audit it was noticed that the works had been stopped and schemes had been substituted by DDC. The justifications and proceedings for stoppage/substitution of works were not shown to Audit. Detail is given at Annex-T.

Audit is of the view that due to weak internal control, works were substituted without undertaking the proceedings for substitution.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 17)

1.2.2.39 Expenditure Incurred on Account of M&R on Residential Buildings Beyond Financial Competency - Rs 2.276 million

As per Rule 1(b)(iv) and 1(c)(iv) of Chapter “Communication and Works Department” of Punjab Delegation of Financial Powers Rules, 2009, “Executive Engineer can technically sanction and issue acceptance of tender for Maintenance & Repair of Residential buildings up to Rs 30,000 in each case of each building & for None residential building Rs 300,000 during a year”.

District Officer (Buildings) Rawalpindi, executed the following six (06) schemes of M&R of residential and Govt., Offices building and incurred expenditure amounting to Rs 2.276 million without obtaining the sanction from higher competent authority in violation of the above mentioned rule. Moreover it was not known to audit that residences situated in RDA Colony and GOR are whether District Govt., property or provincial Govt. Detail is given below.

Sr. No	Vr. No. & Date	Name of Scheme	Amount (Rs)
1	R-115D00709	Repair /renovation of residence No.13,G-17 Jhanda Road, Rawalpindi	137,000
2	181/ 24.06.2018	Repair /renovation of G-17, Flate No.11 RDA Colony, Rawalpindi Sr. Auditor Rahat Hussain Naqvi DAO	281,000
3	R115D00616	G-17,Flat No-17,11 RDA Colony(Sr. Auditor DAO)	280,722
4	R-114D00652	Renovation /improvement of flat No-B-4,Majistrate Colony, sadiqabad,	131,000
5	274/ 25.06.16	Renovation/improvement of residence No.04 GOR (Syed abbas Raza Gillani)	497,710
6	RI - 115D00593	Repair/renovation of Grade 18-19, Residence No.01, RDA Colony opposite Excise & Taxation Office	949,000
Total			2,276,432

Audit is of the view that due to weak internal control expenditure was incurred beyond the delegated financial power resulting in irregular expenditure.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 2)

1.2.2.40 Purchase of Medicine in Violation of Government Instructions - Rs 2.138 million

According to Para 4 of Government of the Punjab, Health Department Letter No.SO (P-I) Health/8-69/94 dated 15.09.1994; “the rate contract will be finalized upto 31st August every year and availability of medicines should be ensured. The medicines shall be issued to patients after expiry of first three months of the financial year”.

Audit of accounts of following formations of Health Department revealed that medicines amounting to Rs 2.138 million were purchased in bulk during 2015-16. These medicines were required to be issued to patients after 30thSeptember 2015, but in the violation of above these medicines were received in the month of June 2016.

Sr No	Formation	PDP #	Period	Medicine Purchased (Rs.)
1	DO (Health-II)	6	2015-16	488,525
2	DO (Health-III)	2	2015-16	461,368
3	RHC Qazian	3	2015-16	1,187,891
			Total	2,137,784

Audit holds that due to defective financial discipline and non-compliance of rules, irregular procurement was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 6)

1.2.2.41 Purchase of Medicines Against Contract Agreement without Approval of Zila Nazim / Administrator - Rs 2.114 million

According to Rule 29 of PLG (Accounts), Rules, 2001, “every DDO will be personally responsible for any erroneous payment or claim of the bill”. Further, subject to the provision of PLGO, 2001, and any

other rules framed there under all contract on behalf of a local government shall be made by the Nazim concerned or any other officer authorized by the Nazim in this behalf according to section 191 of the ordinance read with Rule 4 of Punjab Local Government (Contracts) Rules, 2003.

During audit of RHC Lehtar for the years 2014-16, it was revealed that contract for purchase of medicines was approved without authorization by the Administrator. This resulted in unauthorized contract involving expenditure of Rs 2,114,477.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular procurement was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 12)

1.2.2.42 Irregular Payments for Purchase of Medicines without DTL Reports - Rs 1.764 million

According to the instructions laid down in the Government of the Punjab Health Department letter No.SO(P-I)H/RC/2001-02/01 dated 25.09.2001, testing at Drug Testing Laboratory was a pre-requisite for acceptance of the medicines purchased. As per provisions of the Drugs Act 1976, the medicines / drugs including medical / surgical items declared substandard by the Drugs Testing Laboratory Lahore are required to be destroyed / got replaced or / and its cost recovered from the supplier.

Scrutiny of the following formations revealed that a sum of Rs 1.764 million had been drawn and paid to suppliers on account of supply of medicines during financial year 2015-16 without obtaining DTL reports, as detailed below.

(Rs in million)

Sr. .No.	PDP #	Name of Formations	Amount
1	10	DO Livestock	0.310
2	02	RHC Doltala	0.243
3	01	RHC Lehtrar	0.665
4	05	THQ Hospital Kalar Syedan	0.223
5	07	THQ Hospital Kahuta	0.323
Total			1.764

Audit holds that due to defective financial discipline and non-compliance of rules, irregular procurement was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility besides under intimation to audit.

1.2.2.43 Un-authorized Expenditure on Repair of Provincial Buildings - Rs 1.673 million

According to clarification of Finance Department Govt. of the Punjab during November, 2007, "Provincial buildings are provincial assets and their M & R function shall be undertaken by the Provincial Works Division".

District Officer (Buildings) Rawalpindi incurred Rs 1.673 million on account of repair and renovation of the office building of Anti-terrorism Court Rawalpindi during 2015-16 which was the property of the provincial Government and repair and renovation of provincial building was responsibility of Provincial Buildings Department resulting in un-authorized expenditure on repair of provincial building.

Audit is of the view that due to non-compliance of rules, instructions of Finance Department were not followed.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility besides under intimation to audit.

(PDP # 3)

1.2.2.44 Non-transparent Payments on Account of Hiring Charges of Vehicles on Different Events-Rs 1.643 million

As per DCO Rawalpindi No.DCO RWP/DO(B)/219 dated 18.11.2015 funds allocated for the hire of vehicles were spent subject to completion of all legal / codal / procedural financial formalities. Further, as per Rules of Business PLGO, 2001 “hiring and payment of transport does not fall in the official assignments of Secretary DRTA”. Further according to Rule 8.5 of PFR Volume-I). Actual payee’s receipts duly stamped where necessary, showing full particulars of the charges, should invariably be obtained when making payments of claims against government. Moreover, according Rule 35(1) of PLG (Account) Rules 2001, every item of expenditure shall be entered in a prescribed bill form and shall be supported by the bills, cash memos and sanction orders. Further, according to the Rule 12 (1) of PPRA, 2014, 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.

Audit of accounts of Secretary DRTA revealed that amount of Rs 1.643 million was drawn from the treasury on account of hiring charges of vehicle on different instances during the year 2015-16 which did not fall under the purview of DRTA. Any written order from City District Government for award of these assignments was also not found on record.

It was further noticed that payments were made without support of authentic / complete vouched accounts. As well as the proper identities of vehicle owners on record. Visits of students, privilege children & VVIPs (given in table below) were not covered with any documentary evidence and orders of competent authority.

Further, scrutiny of vouched accounts revealed that amounts were shown & disbursed to vehicle owners against the unverified signatures and without obtaining the copies of CNIC of concerning persons. On the basis of facts stated above, the disbursement of Rs 1.642 million was not treated as genuine as detailed at Annex-U.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular procurement was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility besides under intimation to audit.

(PDP # 01)

1.2.2.45 Undue Delay in Completion of Schemes –Rs 1.609 million

According to Para 42 (1) of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003 “as far as possible development projects shall be completed within the financial year”.

During audit of DO (OFWM)Rawalpindi it was observed that a scheme for installing of sprinkler under HEIS (High Efficiency Irrigated scheme) in favour of Mr. Raja Mehboob Hussain, Mauza Dhok Khan pur, Gujar Khanwas had been approved by consultants of PISC vide No.PSC/RO/RWP/04/224 dated 05.10.2013 at a cost of Rs 1,609,190. Work order was issued by Director General Agriculture (Water management) Punjab Lahore, to M/S Al-Ghazi Traders (Pvt.,) Ltd, Lahore

for execution of project on 11.10.2013. But according to reminder issued by DO(OFWM) to M/S Al-Ghazi Traders (Pvt.,) Ltd, Lahore vide letter No.274-75-DO/OFWM/RWP dated 13.02.2015 with remarks that work has not been started yet

Audit holds that due to defective financial discipline and non-compliance of rules, scheme was not timely executed.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends to provide the satisfactory completion and inspection reports of labs besides fixing responsibility of the person(s) as fault under intimation to Audit.

(PDP # 6)

1.2.2.46 Non Reimbursement of Financial Aid- Rs 1.500 million

According to rule 17.14 of PFR Volume-I, “expenditure for which no provision has been made in the budget estimate of the current year should not be incurred”. According to rule 17.2 (2) of PFR Volume-I, there must be an appropriation of funds against which expenditure is made in a financial year”.

Following formations paid an irregular payment of Rs 1.500 million on account of financial assistance during 2015-16 as detailed below

Name Formation	PDP #	Name	Amount paid (Rs)	Remarks
DCO	9	Mr. Arshad Parvez S/O Sardar Khan	1,000,000	The amount was not reimbursed from SDA account to unforeseen
DEO	2	Mst.	500,000	1. Death Certificate /

Name Formation	PDP #	Name	Amount paid (Rs)	Remarks
(Special Education),		Fakhra Najeed W/o Abdul Waheed		<p>CNIC Copy of the deceased was not on record.</p> <p>2. CNIC Copy of the beneficiary was not on record.</p> <p>3. Notified rates for the Financial Assistance to persons deceased during service was not on record.</p> <p>4. Acknowledgement from the payee was not received.</p> <p>5. Signature on the cheque and bill did not match.</p>
		Total	1,500,000	

Audit is of the view that due to negligence expenditure on account of Financial Aid incurred from SDA was not reimbursed.

Audit recommends regularization from the competent authority.

1.2.2.47 Irregular Execution of Rich Specification (Pacca Brick work 1:6 Cement and Mortar in F&P instead of Rubbled Masonry) - Rs 1.454 million, Overpayment - Rs 0.769 million

According to Para 1.58 of B&R Code, Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with materials of good quality. Further according to Rule 2.10 (a) (3) 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.

During scrutiny of record of DO(Buildings) Rawalpindi, it was noticed that department used an item pacca brick work 1:6 in F&P (Foundation & Plinth)@ Rs 19,486.95% Cft costing Rs 1.454 million in hilly area. It was mentioned that instead of Pacca Brick Work, other item named "Rubble Masonry" was more economical, feasible and powerful @ Rs 9,131.80% Cft. Hence department executed costly item which resulted in over payment of Rs 769,754 and irregular work valuing Rs 1.454 million as detailed at Annex-V.

Audit is of the view that Taxila and Kahuta were hilly areas and rubble masonry was more economical in F&P instead of Pacca Brick Work. Department executed and paid Pacca brick work in F&P which resulted in irregular execution of rich specifications.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends to provide the satisfactory completion inspection reports of labs besides fixing responsibility of the person(s) as fault under intimation to Audit.

(PDP # 16)

1.2.2.48 Non-verification of GST - Rs 1.426 million

According to the Central Board of Revenue (Revenue Wing), Islamabad letter No.4(47)STB/98 (Volume-I) dated 4th August, 2001) "the purchasing departments / organizations may forward an intimation together with copies of sales tax invoices to the concerned Collectorate of Sales Tax for the purpose of verification of deposits of tax by the suppliers" read with According to section (3)(1) "Special Procedure for Supply of Food Rules, 1999" Circulated vide S.R.O. 1039(I)/99 dated,

14th September, 1999 by Government Of Pakistan Central Board of Revenue “Every person supplying food, in or from the premises of clubs, caterers, kitchens, hotels or restaurants shall be liable to charge and pay sales tax at the rate specified in sub-section (1) of section 3 of the Act irrespective of the fact whether food is consumed in that premise or supplied or catered outside or supplied as takeaways. Also read with According to Section 153 of Income Tax Ordinance, 2001, “Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross the amount of tax due on account of supplies and services rendered”.

The following offices of the City District Govt., Rawalpindi made payments of Rs 18.775 million including GST Rs 1.426 million to suppliers mentioned against each during 2015-16, but no intimation was forwarded to the Collectorate of Sales Tax for verification of deposit of remaining GST. The detail is as under.

(Rs in million)

Sr. No.	PDP No.	Name of Formations	Amount Exc., GST	GST	Total	20%GST deducted	Required Verification
1	06	DCO Rawalpindi	14.896	1.256	16.152	0.136	1.130
2	10	DO OFWM	0.224	0.033	0.756	0.257	0.033
3	04	Dy.DEO(W-EE)	0.528	0.087	0.537	-	0.087
4	12	Dy.DEO(M-EE)	1.154	0.176	1.330	-	0.176
Total					18.775		1.426

Audit holds that due to defective financial discipline and non-compliance of rules, irregular procurement was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility besides under intimation to audit.

1.2.2.49 Non-supply of Medicine -Rs 1.342 million and Non Forfeiture of Securities Rs 0.028 million

According to condition No.04 of Rate Contract awarded by the Government of the Punjab Health Department vide No.SO(P-I)1-1/2015-16 dated 16.10.2015 “ all lowest bidders 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”.

Audit scrutiny of the record of the following firms were failed to deliver the medicines amounting to Rs 1.342 million. District Health Department neither initiated legal action against the defaulting firm for forfeiture of their securities nor the case was referred to Health Department Punjab for lawful action or for black listing the firms. Detail of medicines not supplied is as below.

(Rs in million)

Sr. No.	PDP #	Name of Formation	Description	Amount	Security
1	9	DO(Health)-II	Medicines not supplied	0.368	0
2	6	DO(Health)-III	Medicines not supplied	0.162	0
3	5	RHC Qazian	Medicines not supplied	0.045	0
4	8	RHC Doltala	Medicines not supplied	0.028	0
5	5	THQ Murree	Medicines not supplied	0.170	0
6	1	THQ Gujar Khan	Medicines not supplied	0.333	0.016

Sr. No.	PDP #	Name of Formation	Description	Amount	Security
7	4	THQ Kalar Syedan	Medicines not supplied	0.121	0.006
8	6	THQ Hospital Kahuta	Medicines not supplied	0.115	0.006
Total				1.342	0.028

Audit holds that due to defective financial discipline and non-compliance of rules, irregular execution of scheme was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility besides ensuring submission of record under intimation to audit.

1.2.2.50 Unauthentic Government Receipt due to Non-conduct of Survey of Manufacturers, Vendors and Traders – Rs 1.281 million

According to Sr No.69(a) of Third Scheduled of Punjab Local Govt., Ordinance 2001, the concerned local government may draw up Spatial Plan for its local area which shall, among other matters, provide for a survey of its local area including its history, statistics, public service and other particulars. Further, Sr. No.66 of Third Schedule of Punjab Local Govt., Ordinance 2001 describes “No person shall carry on any trade or occupation for which a license is required without obtaining a license or the license is suspended or after the same has been cancelled.

During audit it was noticed that Taxation Branch of DCO City District Govt. Rawalpindi collected amount of Rs 1.281 million during 2015-16, on account of registration /renewal fee and license fee. The collection was unauthentic due to following reasons.

- i. Survey was not conducted for assessment of fee due.

- ii. Amount realized and deposited in Account IV was not got verified from Govt. treasury.
- iii. Record pertaining to Receipt books used for collection of registration and license fee was also not shown to audit to verify either the whole collected amount had been deposited into treasury or not.

(Amount in Rs)

Sr. No.	Location / Area	Type of Fee	2014-15	2015-16
1	Rawalpindi	Registration	163,000	0
2	---do---	Licence fee	9,000	0
3	Rawal Town	Licence fee	5,000	0
4	---do---	---do---	5,000	0
5	---do---	---do---	481,000	342,000
6	Potohar Town	---do---	394,000	678,000
7	Gujar Khan	---do---	13,000	0
8	Kalar syedan	---do---	9,000	0
9	Kahota	---do---	346,100	227,800
10	Kotli Sattian	---do---	98,500	0
11	Taxila	---do---	18,000	34,000
12	Murree	---do---	0	0
	Total		1,378,600	1,281,800

Audit holds that in the absence of allied documents the accuracy of collection and deposits could not be verified. Audit is of the view that chances of misappropriation cannot be ignored.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility besides under intimation to audit.

(PDP # 16)

1.2.2.51 Doubtful Payment and Un-authorized Expenditure - Rs 1.218 million

Rule 12(1) & (2) of Punjab Procurement Rules, 2014 provides that 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 PPRA from time to time. In case of procurements over rupees two million, these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

DO(Roads) Rawalpindi neither provided any supporting information news clipping / emergency warning from the disaster departments nor the following works amounting to Rs 1,218,343 of landslides were got advertised in the newspaper / PPRA website due to which the authenticity and transparency of the expenditure could not be established. Detail is given below.

Vr. No.	Date	Scheme Name	Amount (Rs)
8	07.05.2016	Removal of Landslides from Ghail Benati Road	179,463
9	07.05.2016	Removal of Landslides from Sozo Park, Bastal More etc	339,380
10	07.05.2016	Removal of Landslides from Chaint	154,080
11	08.12.2015	Removal of Ghail Benat road	275,120
12	08.12.2015	Removal of Landslides from Kohla Sher Bagla to Deer kot road	180,096
13	08.12.2015	Removal of Landslides from Salgrah Dhloy Road	90,204
		Total	1,218,343

Audit holds that in the absence of allied documents the accuracy of payment and expenditure could not be verified. Audit is of the view that chances of misappropriation cannot be ignored.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility besides under intimation to audit.

(PDP # 38)

1.2.2.52 Irregular Payment without Invoices – Rs 1.125 million

According to para C(III) of PC-I of PIPIP “the WUA will procure the construction materials on the rates fixed by the District Rate Committee for the Tehsil. Further according to section 9(vii) of Annexure-E-1 of PC-I of PIPIP “Establish an efficient, accurate and updated reporting mechanism, preferably a real time transaction recording and reporting system including asset register management, receipt book and cash book keeping, invoice register management, contract register, contract ledger management etc.”

During audit of DO (OFWM) Rawalpindi, it was noticed that amount of Rs 1.125 million was incurred on execution of following schemes during year 2015-16 as detailed below.

Scheme No.	Name of Chairman WUA	Amount (Rs.)
1561	Malik safdar	225,000
188	Muhammad Ayaz	225,000
190	Sheer Ali	225,000
321	Rizwan Gul Khan	225,000
130	Shoukat Ali	225,000
	Total	1,125,000

Scrutiny of work files it was noticed that the invoices for purchase of material were not available in the files. In absence of material invoices, audit was unable to verify the quality of pipe, name of supplier rate charged etc. The WUA was required to provide the material bills for verification.

Audit holds that due to defective financial discipline and non-compliance of rules, irregular payment was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(PDP # 2)

1.2.2.53 Irregular Payment - Rs 245.525 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”

SDO	100%
Executive Engineer	75%
Superintending Engineer	50%
Chief Engineer	25%

Audit scrutiny of DO (Roads) Rawalpindi for the year 2015-16, it was revealed that payments had been made for different schemes but works were not certified by the Superintending Engineer and Chief Engineer in violation of rule *ibid*. Payments for Rs 245.525 million stands irregular.

Audit holds that due to defective financial discipline and weak internal controls, irregular execution was made.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility under intimation to audit.

(AIR Para # 5)

1.2.3 Performance

1.2.3.1 Wasteful Expenditure for City District Government- Rs 69.129 million

According to Section (ii)(a)(5) of Punjab District Government Rules of Business, 2001 “Excise & Taxation Officer shall collect any local tax assigned by the District Government”.

Audit of accounts of Excise & Taxation Officer, Rawalpindi revealed that City District Government incurred expenditure amounting to Rs 69.129 million for the Office of ETO Rawalpindi but no Local Tax was assigned by the City District Government, Rawalpindi during 2015-16. This resulted in NIL output for City District Government against the expenditure of Rs 69.129 million as detailed below.

Description	Year	Establishment Charges	Contingent Charges	Total
Budget	2015-16	66,885,947	3,011,519	69,897,466
Expenditure	2015-16	67,143,129	1,985,652	69,128,781

Audit is of the view that due to weak managerial and financial discipline public exchequer depriving of the revenue.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 2)

1.2.3.2 Loss to Government on Account of Charging of Wrong Rates – Rs 54.589 million

As per rule 60 of land use Rule 2009, the conversion fee for the conversion of residential, industrial peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table or the twenty percent of the

average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

Audit of DO (Spatial Planning) Rawalpindi revealed that conversion fee for the conversion of land from residential use to commercial use as per the value of residential land given in valuation table was used instead of value of commercial land. This resulted in loss of Rs 54.589 million to Government. Detail is given at Annex-W

Audit is of the view that due to weak managerial and financial discipline public exchequer depriving of the revenue amounting to Rs 54.589 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 2)

1.2.3.3 Non-recovery of Penalty Due to Delay in Completion of Work – Rs 52.500 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 (Roads) Rawalpindi awarded different works costing Rs 52.500 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 was imposed nor contractors were declared blacklist on account of delay/abandoning of works. This resulted in non-imposition of penalty of Rs 52.500 million besides delaying the desired benefits due to non-completion of the schemes within the stipulated period as detailed at Annex-X.

Audit is of the view that due to weak managerial and financial discipline public exchequer depriving of the revenue amounting to Rs 52.500 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 30)

1.2.3.4 Pending Cases Causing Depriving the Revenue & Wrong Calculation of Conversion Fee - Rs 48.86 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

During audit of DO(Spatial Planning) Rawalpindi, it was noticed various applicants had applied for the conversion of land use during 2015-16. It was noticed that due to pending cases, Government treasury had been deprived off the expected revenue amounting to Rs 48.86 million as detailed at Annex-Y.

Audit is of the view that due to weak managerial and financial discipline public exchequer depriving of the revenue amounting to Rs 48.86 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery under intimation to Audit.

(PDP # 3)

1.2.3.5 Unauthorized Payment Without Approval of the Rate From the Chief Engineer (Highways) – Rs 47.084 million.

According to Finance Department’s letter No.RO (Tech) FD.18-23/2004 dated 21st September, 2004 “Rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula or bitumen used in the work”.

Scrutiny of account of DO (Roads), and study of paid vouchers of following schemes, it was revealed that item of Plant Premix Bituminous Carpeting was executed and payment of Rs 47.084 million was made to the contractors without obtaining approval of rate for the item from the Chief Engineer (Highways) in violation of above instructions. This resulted in unauthorized payment of Rs 47.084 million as detailed below.

Vr No.	Date	Scheme Details	Qty in cft	Amount (Rs)
21	04.02.2016	Repair of road from Dheri Road to Dhamial Camp 1.30km	46,388	3,409,518
7	05.01.2016	Repair of Rashid Minhas road, Road from Rehmanabad road A-Block Rawalpindi	17,485	1,244,932
12	12.04.2016	Imp. Of internal roads of Nur Khan Air Base, Rawalpindi	530,782	36,093,176
21	05.01.2016	Repair & Improvement of road in front of DCO/CPO office	51,237	3,637,827
25	05.01.2016	Repair and imp. of road from Gajanwala Chowk to Khanna Pul 3.8km	32,040	2,698,697
				47,084,150

Audit is of the view that due to weak managerial and financial discipline public exchequer depriving of the revenue amounting to Rs 47.084 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 31)

1.2.3.6 Irregular Approval of Estimates Without Showing Cost of Old Material of Dismantled Dangerous Schools - Rs 168.187 million

Page 207 of Book of Specification of B&R, 1967, provides for adjustment/re-use of material available at site as well as be mentioned in T.S estimate.

DO (Buildings) Rawalpindi had granted approval of TS Estimates costing Rs 168.187 million and executed the works construction of dangerous schools building without showing adjustment of cost of old material in technical estimates. Neither adjustment of old material for re-use in sanctioned Technical Estimates was provided nor its auction by concerned department was made. Consequently, neither its value was adjusted in TSE nor deposit amount on account of its auction in Account VI was available in record. Detail is given at Annex-Z.

Audit is of the view that due to negligence Govt., sustained huge loss due to defective technical estimates.

The matter was reported to the management in September 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility of responsible and recovery of value of old material there from.

(PDP # 18)

**1.2.3.7 Non-recovery on account of Pay & Different Allowances—
Rs 18.085 million**

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Audit of the accounts of various Offices of CDGR revealed that Departmental Authorities failed to recover overpayment on account of pay and allowances during 2015-16. This resulted in non-recovery of Rs 18.085million as detailed in Annex-AA.

Audit is of the view that due to weak managerial and financial discipline unjustified overpayment was made.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

**1.2.3.8 Non-credit of Unclaimed Securities into Government
Treasury -Rs 16.615 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 scrutiny of record of DO (Roads) Rawalpindi for the financial year 2015-16, it was observed that securities amounting to Rs 16.615 million of different contractors were lying unclaimed for more than

three years which were not credited in the Govt. Treasury. This resulted in non credit of unclaimed security of Rs 16.615 million.

Audit holds that financial mismanagement resulted in loss to Govt. Rs 16.615 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 6)

1.2.3.9 Non-recovery from Defaulters - Rs 13.002 million

According to rule 112 of the PDG & TMA (Budget), Rules, 2003, it shall be the duty of the collecting officer that all income claimable 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.

During audit of following offices of the City District Govt. Rawalpindi, it was noticed that Rs 13.002 million had not been recovered from the defaulters during 2015-16. Detail is given at Annex-AB.

Audit holds that financial mismanagement resulted in loss to Govt. Rs 13.002 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

1.2.3.10 Loss to Govt. due to Non-collection of Miscellaneous Tax Receipts - Rs 9.912 million

According to rule 112 of the PDG & TMA (Budget), Rules, 2003, it shall be the duty of the collecting officer that all income claimable 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.

Tax Branch of DCO City District Govt. Rawalpindi did not collect amounting to Rs 9.912 million during 2015-16 (50% of Rs 19,825,875 of collection made during 2014-15) on account of Shop Board and Advertising fee for the period of July 2015 to December 2016. Tax branch collected amount of Rs 19.825 million during twelve months 2014-15 but during 2015-16 did not collect a single rupee under this head. Department had taken the plea that Govt. had stopped the collection in Dec, 2015 by order of court. No departmental proceeding was shown to audit. Details are given at Annex-AC.

Audit is of the view that amount of tax realized during six months had been misappropriated which resulted loss to Rs 9.912 millions as detailed below:

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

1.2.3.11 Loss due to Non-use of Dismantled Material - Rs 8.135 million

Specification No. 18-1 of Building & Roads Department book of specification (C&W) provides that salvage material obtained from Government Work will be Govt. property. It should either be reused on work or cost thereof be recovered from the contractor.

DO (Roads) Rawalpindi neither utilized nor deducted the cost of dismantled material from different schemes which resulted in loss to Govt., amounting to Rs 8.135 million as detailed at Annex-AD.

Audit holds that financial mismanagement resulted in loss to Government Rs 8.135 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

1.2.3.12 Unjustified and Irregular Payment of new Brick Edging– Rs 5.398 million

Specification No.18.1 at Page 207 of Book of Specification B&R Department, 1967 states adjustment/reuse of material available at site as well as be mentioning in T.S estimate

DO (Roads) Rawalpindi paid for new brick edging against works of old roads which had old brick edging against which expenditure amounting to Rs 5.398 million was not justified and recovery be effected from responsible persons as detailed at Annex-AE.

Audit holds that financial mismanagement resulted in loss to Govt. Rs 5.398 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 39)

1.2.3.13 Non-deduction of Price Variation on Account of Diesel - Rs 2.272 million

According to clause 55(1) of contract agreement “Where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned”. Further, as per clause 55(3) of contract agreement “the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls”.

During scrutiny of DO (Roads) Rawalpindi, study of contract agreements of given below schemes, it was revealed that rates of Diesel & Bitumen were decreased more than 5% but price variation was not deducted from the contractors claims. This resulted in overpayment of Rs 2.272 million as detailed at Annex-AF.

Audit holds that financial mismanagement resulted in loss to Govt. Rs 2.272 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

1.2.3.14 Doubtful Payment and Recovery Thereof – Rs 2.181 million

Rule 2.33 of PFR Volume-I provides that every Government servant should realized fully and clearly the he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

(A) DO (Roads) Rawalpindi drew Rs 1,850,647 against advertisement charges to DGPR. The payment was not justified due to the following reasons.

1. The news paper clipping was not available.
2. Bill was not on record.
3. Payment was drawn in cash and was not shown made through cross cheque.

Detail of payment is below.

Vr. No.	Date	Amount (Rs)
11	09.09.2015	214,980
25	21.09.2015	374,044
34	26.11.2015	488,136
35	26.11.2015	179563
32	25.05.2016	119,825
49	24.05.2016	474,099
		1,850,647

(B) DO(Roads) Rawalpindi paid Rs 330,000 to forest Department on account of replacement cost, but written demand, mode of payment and Acknowledgement from Forest Department, was not on record against the following replacement cost.

Vr. No.	Date	Amount (Rs)
01	03.10.2015	330,000

Audit holds that financial mismanagement resulted in loss to Government Rs 2.181 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 34)

1.2.3.15 Non-recovery of Rent of Approaches of Petrol Pumps - Rs 1.550 million

Annual recovery of lease rent of petrol pumps should be made @ Rs 5,000 per annum from each owner of Petrol Pump, according to Notification issued by the Communication & Works department vide No. SOH(C&W)1-12/85 dated 01.07.1990 and SOH(C&W)7-34 dated 10.03.2001.

During scrutiny of record of DO (Road) Rawalpindi, it was observed during 2015-16 that an amount of Rs 1.550 million was recoverable on account of rent of approaches of Petrol Pumps since long time as detail given at Annex-AG.

Audit holds that financial mismanagement resulted in loss to Govt. Rs 1.550 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 45)

1.2.3.16 Loss to Govt. due to Non-enhancement/Non-revision of Rent of Shops after Promulgation of Punjab Local Govt. Ordinance, 2001 - Rs 1.322 million

According to Govt. of The Punjab Local Government & Rural Development Department letter No.SO III(LG)2-11 dated Lahore,30th May,2002, “Contracts of the shops shall be re-auctioned after 2001”

During audit of accounts of Tax Branch of City District Govt. Rawalpindi for the year 2015-16 it was noticed that contracts of rent of shops made before the promulgation of the Punjab Local Government Ordinance 2001, were still renewed by 10% annual increase in rent of shops/land of the Local Government, where as in the light of the above said letter, terms & conditions laid in the memorandums No.SO.III/2-11/80 dated 07.07.1982 had become invalid and no longer applicable. The value of properties had been increased hundred percent during the last decade. Due to non re-auction of shops and due to non compliance of the instructions of LG & CD Department, the Local Government sustained a loss of Rs 1.322 million keeping in view market rate of rent prevailing in the area as detailed below.

(Amount in Rs)

No of Shops	Current Monthly Rent	Current yearly Rent	Monthly Market Rent	Yearly Market Rent	Total Loss
49	220,366	2,644,392	330,549	3,966,588	1,322,196

Audit is of the view that financial mismanagement resulted in loss to Government amounting to Rs 1.322 million.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 19)

1.2.3.17 Non utilization of SDA Funds within the Financial Year - Rs 4.938 million

According to Para 42 (1-3) of PDG & TMA (Budget) Rules, 2003, “Development Projects shall be completed within the financial year”.

During audit of DO (Roads) Rawalpindi for the year 2015-16, it was observed that the funds of Rs 12.589 million were released in SDA during financial year 2015-16 for the following programs out of which Rs 7.651 million were spent during the financial year and Rs 4.938 were remained unspent. This resulted in non utilization of funds for the betterment of the District as detailed below.

Sr. No.	Scheme/ NA/PP	Date of Release	Release	Expenditure	Balance	Percent age
1	NA-50	FD(LG&CD)1-23/2002(P-III) dated 04.05.2016	11.994	7.326	4.668	39%
2	PP-02	FD(LG&CD)1-23/2002(P-III) dated 10.10.2015	0.595	0.325	0.270	45%
Total			12.589	7.651	4.938	39%

This resulted in violation of government rules and blockage of public money.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

PDP-25

1.2.4 Weak Internal Controls

1.2.4.1 Less Retention of Closing Balance from Prescribed Limit Rs 148.139 million

Rule 58 (4) of PDG & TMA Budget Rules 2003 requires that the closing balance of the local government shall not be allowed to fall below 5% of the total receipts.

During scrutiny of Revised Budget for the year 2015-16 it was observed that EDO(F&P) Rawalpindi had kept less closing balance than the prescribed limit amounting to Rs 148.139 million as detailed below.

(Amount in million)

Total income	5% of total income as per rule	Closing balance	Less closing balance retain
16380.413	819.021	670.882	148.139

Audit is of the view that due to weak internal controls, closing balance was retained less than required.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 25)

1.2.4.2 Unjustified Payment of Pay & Allowances - Rs 25.049 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.

DO (Livestock) Rawalpindi paid amounting to Rs 25.049 million to officers and staff on account of pay & allowances under DDO Code-

6038 without performing duty at breeding farm as there was no such kind of farm in Rawalpindi during the financial year 2015-16. The officers and staff were especially recruited / posted for up-keeping of breeding farm under the control of District Officer (Livestock) Rawalpindi. The payment of pay & allowances under the budgetary code was totally unjustifiable. This resulted in unjustified payment of pay and allowances amounting to Rs 25.049 million without performing the duty.

Audit is of the view that due to weak internal controls, irregular payment was made.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

PDP # 09

1.2.4.3 Abnormal Flow of Expenditure of Medicines in Last Quarter of the Year – Rs 17.362 million

Para No.2(b) of Finance Department, Government of the Punjab Notification No.FD(FR) 11-2/89 (P) dated 11.10.2000, stipulates that purchases should be reasonably rationalized to be made into 3-4 installments spread over the whole year. Further according to Finance Department Letter No.IT(FD)3-95 dated 25.03.1997, “the expenditure should be uniform as far as possible and not postponed towards the end of financial year as a matter of convenience. As per rule 8.9 (b) of PFR-Volume-I, if in any month the monthly proportion of the appropriation in contingent expenditure had been exceeded, a report of special circumstances should be sent to countersigning authority for approval.

During scrutiny of expenditure statements of DO(Health) Rawalpindi for financial year 2015-16, it was revealed that DO(Health)

incurred expenditure amounting to Rs 25,934,635 on account of Purchase of Medicine during the year. Out of this purchases of Rs 17,361,989 were made in last quarter of the financial year which comes to 67% of total expenditure as detailed at Annex-AH.

Audit is of the view that due to weak internal controls, expenditure was not incurred on rational basis.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 06)

1.2.4.4 Non-reimbursement of Expenditure - Rs 16.847 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.”

During audit of District Coordination Officer Rawalpindi for the financial year 2015-16, it was observed that expenditure of Rs 16.847 million was incurred on directions of Provincial or Federal Government but amount was not reimbursed /recouped from the concerned. Further, the arrangement for the event did not fall under administrative jurisdiction of City District Government, Rawalpindi as detailed below:

Cheque No	Date	Description	Amount (Rs)
2814662	12.10.15	President of Turkey	327,044
3010303	08.06.16	President of Iran	648,034
2903128	20.02.16	Asia Istanbul procession	361,530
2927455	05.05.16	President of Turkmenistan	704,954
2850911	28.12.15	Prime Minister Belarums	416,411
2850911	28.12.15	President of Tajikistan	417,515
2850898	17.12.15	Kisan Convention	13,972,000
		Total	16,847,488

Audit holds that expenditure was not reimbursed /recovered due to weak managerial control and defective financial discipline.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends for reimbursement of expenditure from Provincial Government under intimation to Audit.

(PDP # 1)

1.2.4.5 Irregular Payment of Compensation - Rs 15.705 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.

During scrutiny of record of DCO Rawalpindi for the financial year 2015-16, it was observed that

- A. DCO City District Rawalpindi had paid Rs 996,712 to M/S Inflexion vide cheque No.2882761 dated 09.05.2016 on account of compensation under head "A03940-Unforseen" for damages of 04 No of sheds at Bus Stop 6th road fly over constructed during 2012 as estimated by the Engineer Provincial Machinery/Maintenance Division Rawalpindi which were dismantled by the C&W

department during construction of Metro Bus Project in March, 2014. The RDA submitted estimates for payment of compensation Rs 4,195,492 for 14 dismantled bus stop/shed on Murree Road. The expenditure was incurred out of the CDGR funds after claim was calculated as Rs 1,198,712 for 04 No. of sheds.

- B. Payment of Rs 14.506 million was made as compensation to the affectees of land slide in village Dewal Tehsil Murree under Head “A06470 - Other Transfer”. The expenditure was irregular due to the following reasons:
- i. Compensation was paid on the basis of Plinth Area rates and MRS 1stBi-annual 2014(Feb to July) taking the area of building from top as Square feet instead of getting the estimates of structure existed physically through survey.
 - ii. Record regarding owner ship/*Fard* of property was not available to verify the payment made to actual landlord.
 - iii. All thirteen (13) Cheques dated 22.09.2015 were given to one individual Mr. Sami Ullah Khan instead of taking acknowledgments from each actual payee affected in land sliding. The detail is given at Annex-AI.

Audit is of the view that due to poor financial control, the payments were drawn in the name of DDO instead of vendor’s name. This resulted in irregular drawn from Govt. treasury.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends for regularization of expenditure besides fixation of responsibility under intimation to Audit.

(PDP # 8 & 10)

1.2.4.6 Irregular Drawl from Treasury -Rs 7.207 million

According to section 4.2.9.9 of Accounting Policies and Procedures Manual, "cheque payments should be released to the payee or personally collected by the payee or his authorized agent.

DO (Livestock) Rawalpindi had drawn amounting to Rs 7.207 million from treasury during 2015-16 on his own account (DDO name) instead of in the name of vendors/payee, which resulted in irregular drawl of Rs 7.207 million as detailed below:

Sr. No.	CHQ No./Date	Description	Amount (Rs)
1	2903024/09.02.2016	Pension Contribution 01.07.15 to 30.11.15	2,707,710
2	2850372/20.11.2015	POL paid to M/S Excel Petroleum	91,333
3	2850834/14.12.2015	POL paid to M/S Excel Petroleum	69,408
4	3010019/27.05.2016	POL paid to M/S Excel Petroleum	71,346
5	3010390/11.06.2016	Pension Contribution 01.12.15 to 31.03.16	2115,844
6	3020961/27.06.2016	Pension Contribution 01.04.16 to 06/2016	2,151,844
Total			7,207,485

Audit is of the view that due to poor financial control, the payments were drawn in the name of DDO instead of vendor's name. This resulted in irregular drawn from Govt. treasury.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends investigation besides fixing responsibility of the person(s) at fault under intimation to Audit.

(PDP # 3)

1.2.4.7 Advance Drawl & Payment of Land Without Handing Over Land - Rs 3.680 million

As per rule 128(c) of the PLG (Budget) Rules, 2001, “any expenditure incurred without proper justification shall be a financial irregularity”. According to Rule 2.10(b)(5) of PFR Volume-I, “No money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.” Further according to Rule 17.19 of PFR Volume-I, “it is also not permissible to draw advances from the treasury to prevent the lapse of appropriations”.

DO (Buildings) Rawalpindi awarded work for construction of Building of Govt. Special Education Centre Kallar Syedian during 2015-16 for Rs 83.498 million. An amount of Rs 3.680 million had been drawn and paid to AC Kallar Saidan on account of cost of land for onward payment to land lord. The Education Department had not yet handed over the land to Building Department for execution of construction work. This resulted in advance drawl of Rs 3.680 million on account of cost of land.

Audit is of the view due to weak managerial controls, land was not handed over to building department before award of contract which resulted in non-execution of work and advance drawl of fund from Govt., treasury.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends investigation besides fixing responsibility of the person(s) at fault under intimation to Audit.

(PDP # 5)

1.2.4.8 Doubtful / Unauthentic Payment of Financial Assistance - Rs 2.400 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".

EDO (Health), Rawalpindi made payments amounting to Rs 2.400 million on account of Financial Assistance to the following persons.

Sanction No.	Sanction Date	Details of Fin. Assistance Beneficiary / Deceased Detail	Amount (Rs.)
1681	25.05.2016	Nadia Babar s/o Nasir Iqbal, Chowkidar (Deceased)	200,000
1599	19.04.2016	Zahida Parveen/ Rukhsana Bibi Wd/O Muhammad Riaz, CDC Supervisor	600,000
1704	31.05.2016	Heirs of Mr. Abdul Majeed (Dec.)	200,000
1188	18.11.2015	Tahreen Bibi w/o M. Matloob, Chowkidar (Dec.)	400,000
1194	21.11.2015	Chand Bibi w/o Hussain Shah (Dec.)	400,000
1124	06.10.2015	Shazia Tariq w/o Tariq Javed, Dispenser (Dec.)	600,000
		Total	2,400,000

The expenditure was not authentic due to the following reasons:

1. Death Certificate / CNIC copy of the deceased was not on record.
2. CNIC Copy of beneficiaries was not on record.
3. Notified rates for the Financial Assistance to persons deceased during service was not on record.
4. Acknowledgement from the payee was not received.

Audit is of the view that due to weak managerial control, irregularity was made.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

Audit recommends that action be taken against the concerned under intimation to Audit.

(PDP # 13)

1.2.4.9 Loss due to Deterioration and Blockage of Government Resources - Rs 2.192 million

According to Section 126 of PLGO, 2001 (as amended), “in case of any loss to property of the Local Government, the responsibility of such loss shall be fixed by the concerned government, the amount of loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned Council in the meeting next following”.

EDO (Health), Rawalpindi purchased and received medical machinery and equipment for different dispensaries, four years back in June 2012, for Rs 2.192 million. The same had not been delivered to the respective Health Centers namely, Dhoke Mangtal, Sirajia Park and Aqal Garh which resulted in deterioration of public resources and blockage of government funds amounting to Rs 2,192,001 as per detail given at Annex-AJ.

This resulted in loss to government assets due to negligence on the part of the management.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends that action be taken against the concerned under intimation to Audit.

(PDP # 3)

1.2.4.10 Wasteful/Unlawful Utilization of Services and Incurrence of Expenditure Due to Non-achievement of Objectives - Rs 1.929 million

According to the Government of Punjab Local Government and Rural Development Department letter No.LCS(Health)-GEN(148)89 dated 19.02.1991, Government of the Punjab delegate powers to the Zila Council Health Officer, Medical attendant of all officers/ official of Zila council and for Municipal Committee where Municipal Medical Officer of Health is not posted.

During audit of District Officers (Health-III) Rawalpindi, it was observed that in 16 dispensaries under control of DO (Health-III), neither any doctor nor any qualified dispenser was posted. Only vaccinator was working and performing duties of Doctor/dispenser in violation of above instructions. This resulted in wasteful/unlawful provision of services and incurrence of expenditure amounting to Rs 1.929 million as detailed at Annex-AK.

Audit is of the view that the department needs to take up the issue on priority basis to post the doctor/dispenser immediately or approval of SNE should be taken from Government and qualified staff be posted otherwise these dispensaries should be closed.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends that action be taken against the concerned under intimation to Audit.

(PDP # 3)

1.2.4.11 Irregular Handling of Municipal Dispensaries - Rs 1.753 million

According to the Government of the Punjab Local Govt. & Rural Development Department No.LCS(Health)-Gen(148)89 dated 19.02.1991, Government of the Punjab delegate the following powers to the Zila Council Health Officer, Medical Attendant of all Officers / officials of Zila Council & for those Municipal Committee (HQ) where Municipal Medical Officer of Health is not posted.

Audit of accounts of DO (Health-II) revealed that five (5) Municipal Dispensaries of Tehsil Murree were placed under the control of DO (Health-II) in violation of above instructions. This resulted in closure of 3 Municipal Dispensaries of Tehsil Murree due to incapable handling of Dispensaries. Expenditure amounting to Rs 1.753 million was incurred on pay and allowances of staff of said Dispensaries.

Audit is of the view that due to weak managerial control, irregularity was made.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends that action be taken against the concerned under intimation to Audit.

(PDP # 10)

1.2.4.12 Irregular Expenditure On Account of Advertisement Ignoring Austerity Measures - Rs 1.170 million

According to Sr. No.viii of Government of the Punjab Letter No.FD.SO(GOODS)44-4/2011(A) dated November 5,2015 Expenditure on Publicity/Advertisement by the administrative department shall be minimized.

In the light of above directions, administrative department was required to minimize the advertisement expenditure by avoiding unnecessary advertisement by publishing in minimum newspapers. During audit it was noticed that DCO Rawalpindi incurred expenditure of Rs 1.170 million on account of advertisement on eve of “Moharam ul Haram” and paid to DGPR. It was noticed that Traffic Plans were published in more than ten(10) Newspapers ignoring austerity measures. The detail is as under.

CHQ No.	Date	Description	Amount (Rs)
557759	13.10.15	Traffic plan Murree(ten) Newspapers	422,417
557758	13.10.15	Diversion Plans 11 newspapers	387,185
2883290	04.02.16	Diversion Plans 11 newspapers	360,924
Total			1,170,526

Audit is of the view that due to weak managerial control, instructions of Finance department were not followed which resulted in irregular expenditure.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 4)

1.2.4.13 Non-recovery of Penalty due to Delay in Completion of Work – Rs 1.123 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 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 (Buildings), Rawalpindi for the period 2015-16, it was observed that the different development works costing Rs 11.239 million were allotted to different contractors but the work could not be completed within stipulated time. The contractors neither applied for time extension nor penalty @ 10% amounting to Rs 1.123 million was imposed on the contractors as detailed below.

(Rs in million)

Sr No.	Name of Scheme	Name of Contractor	Agreement Amount	Date of Start	Due Date of Completion	Exp upto June, 16	Penalty @ 10%
1	Re-const. of 04 Nos of class rooms in GGHS Mohra Darogha	M/S STQ Enterprises	4.364	09.12.15	08.06.16	4.364	0.436
2	Re-const. of 04 Nos of class rooms in GBHS Dhok Tarrir Rwp	M/S Tahir Const Co	2.824	07.12.15	06.03.16	0.612	0.282
23	Re-Const of 03 numbers of class rooms in GGHS Thoa Khalsa Kahuta	M/S Excel Engg	4.051	10.12.15	09.06.16	2.226	0.405
Total			11.239			7.202	1.123

Audit is of the view that due to poor performance works could not be completed with the due time.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP # 4)

1.2.4.14 Non-conducting of Post Completion Evaluation of Development projects –Rs 1,617.368 million

According to rule 46 of the PDG and TMA (Budget) Rules 2003, post completion evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with concerned head of office and a report submitted to the council.

Contrary to above, EDO (F&P) Rawalpindi did not conduct the post completion evaluation of development schemes completed in the financial year 2015-16, resulting in a loss of Rs. 1617.368 million.

(Rs. In million)

Sr. No.	Sector of development schemes	Amount
1.	Building Sector	1175.202
2.	Roads Sector	442.166
		1617.368

Audit is of the view that due to weak internal controls, post completion evaluation was not made resulted in doubtful utilization of resources.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

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

(PDP #9)

1.2.4.15 Irregular Release of Supplementary Grant – Rs 760.198 million

As per Rules 2.33 of PFR Volume-I “every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the Government through fraud or negligence on his part or to extend he contributed to the loss by his own action or negligence.

During scrutiny of record it was observed that supplementary grant of non development has been released for the year 2015-16 without demand/ requisition given by concerned EDO/DO/DDO. Justification for granting supplementary grant to concerned was not available. It seemed that supplementary grant regarding non development was released without demand by concerned DDO and without approval of concerned higher authority of the DDO.

In addition to above, supplementary grant was also given from non development (District Funded) to different offices of CDG, it should have been utilized for non-development work but it was also utilized for development works, repair and special repair work. It was not understandable how non-development fund was utilized in development work.

Audit is of the view that due to weak internal controls, irregularity was made.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC was convened nor compliance was submitted till finalization of this Report.

Audit recommends fixing responsibility against the officers / officials at fault ery under intimation to Audit.

(PDP # 12)

1.2.4.16 Non verification of the Earnest Money of Contractors - Rs 17.722 million

According to 3rd para of Rule 2.61(1) of B&R code “ the amount of earnest money @ 2% to accompany the tender “According to Section-115 (5)(b) of the Punjab Local Government Ordinance 2001, the Auditor General shall have the authority to require any accounts, books, papers and other documents which deal with his duties shall be sent to such place as he may direct for his inspection.

During audit of DO (Roads) Rawalpindi for the financial year 2015-16, it was observed that various contractors were awarded contracts of following schemes but record on account of 2% Earnest money amounting to Rs17.721 million deposited by participants of tendering was not produced/shown to Audit for verification of as detailed below.

(Amount in Rs)

Name of scheme	Original cost	Earnest Money	No of participants in Tendering	Total
widening/improvement of road from Dhudamber to Nila Dullah	56.93	1,138,660	4	4,554,640
repair/widening of road from chappri Akku to Gakhar Admel 5.6 km	25.14	502,840	4	2,011,360
Rehabilitation of Kanshi pind Jhala pari	8.77	175,320	4	701,280
construction of wah General Hospital road	10.46	209,180	8	1,673,440
Rehabilitation of Habib chowk to Sui cheemian road Gujar khan	45.81	916,260	4	3,665,040
Rehabilitation of Kallar Bewal road to Gujar khan Bewal road	48.19	963,780	4	3,855,120
widening/improvement of road from Bhartahah chowk village Bharthah	12.61	252,200	5	1,261,000
Total		4,158,240		17,721,880

Audit is of the view that due to weak internal controls, irregularity was occurred.

The matter was reported to the management in September, 2016. DAC meeting was scheduled to convene in December, 2016. Neither DAC

was convened nor compliance was submitted till finalization of this Report.

Audit requires that action be taken against the persons at fault under intimation to Audit.

PDP # 23

ANNEXES

Current audit year 2016-17
Memorandum For Departmental Accounts Committee (MFDAC)

(Rs in million)

Sr. No	Name of Formation	Description	Nature of Para	Amount
1	EDO F & P	Purchase of Stationary Items at Exorbitant Rates and Electric Items without Specifications	Irregularity and non compliance	0.092
2	Do	Un authorized expenditure on Telephone Charges	do	0.044
3	Do	Irregular expenditure on account of fuel Consumption and repair of vehicle	do	0.111
4	Secretary DRTA	Irregular Expenditure on account of Printing of Stationary	do	0.043
5	Do	Irregular expenditure on Repair of Transport	do	0.068
6	Do	Misappropriation on account of Uniform	Internal Control weakness	0.01
7	DO	Schedule of payment not obtained	Irregularity and non compliance	8.413
8	DO Spl Edu	Unjustified Payments	Internal Control	0.06
9	Do	Un authorized Expenditure	Irregularity and non compliance	0.036
10	DO Sports	Non-return of Uniform	do	0.104
11	DO (Fire Brigade)	Exorbitant Expenditure on Repair of Vehicles due to Non-availing the Municipal Auto Workshop	Internal Control weakness	0.478
12	EDO Health	Irregular Expenditure on Repair of Vehicle -	Irregularity and non compliance	0.254
13	DO H 1	Misuse of Govt. Vehicles	Internal	0

Sr. No	Name of Formation	Description	Nature of Para	Amount
			Control weakness	
14	Do	Recovery thereof Due to Shortage of Medicine -	Recovery	0.015
15	DHO II	Non functioning of upgraded Municipal Medical Centers	Internal Control weakness	0
16	RHC Lehtrar	Un authentic Payment of Electricity Bills-	do	0.187
17	DO	Use of ambulance without written request from patients, irregular expenditure on POL –	do	0.082
18	EDP F&P	Un-authorized Revised Allocation of Funds against NIL Budget	do	0.414
19	Do	Irregular Payment of Bonus (Honorarium)	Irregularity and non compliance	0.078
20	DO Sport	Non-functional of District Sports Committee	Internal Control weakness	0
21	EDO EDU	Irregular payment	Irregularity and non compliance	12.5
22	Dy DO M Gujar Khan	Non-rationalization of staff and irregular drawl of pay	Internal Control weakness	7.9
23	DO Fire Brtgde	Non implementation of Punjab Fire Prevention and Fire Safety Act, 2004	do	0
24	RHC Latrar	Loss due to non availability of Residential Facilities to the Health Centre Staff	do	4.257
25	Do	Irregular payment of pay and allowances	Irregularity and non compliance	0.217
26	DHQ kalar sydan	Irregular Payment of Pay & Allowance	do	0.341

Sr. No	Name of Formation	Description	Nature of Para	Amount
27	THQ Kahota	Loss to Government Due to Non-regularization of Contract Employees	Internal Control weakness	0.0591
28	THQ Kottli Sattain	Loss to Government due to Non-regularization of Contract Employees	do	0.929
29	DHO II	Unauthorized Deposit of District., Government Revenue into Provincial account	Irregularity and non compliance	0.355
30	THQ Kotli	Non verification of Receipts	Irregularity and non compliance	0
31	DO OFWM	Non-utilization of Development Funds	do	0.427
32	ETO	Un authorized Payment of Rent of Building Without Assessment by the ETO	do	0.149
33	DO	Schedule of payment no obtained	do	69.129
34	DY DO male Khlar Saudan	Improper Maintenance of Record	Internal Control weakness	0
35	DY DO W Kahota	Un authorized Payment of Building Rent without Assessment From Excise & Taxation Department	Irregularity and non compliance	0.163
36	Do	Irregular Expenditure by Schools	do	0
37	Dy DO (M) RWP	Doubtful Payment –	do	0.247
38	Do	Irregular Expenditure on Development Works	do	0.27
39	EDO Education	Non-achievement of Targets of Literacy Program	Internal Control weakness	0
40	DY DO W REWP	Wasteful Expenditure due to Non-achievement of Objectives	do	0
41	DO	Doubtful Drawl of	do	0.05
42	DY DO W kalar	Unlawful Sale of School's Furniture	Irregularity and non	0.023

Sr. No	Name of Formation	Description	Nature of Para	Amount
	sadiyan		compliance	
43	Dy Do M Kotli ssttia	Non Implementations on Penalties due to Below Standard Result	Internal Control weakness	0
44	Dy DO W Gujar khan	Wasteful Expenditure due to Non achievement of Objectives	do	0
45	DY DO W khalrar sadiyan	Non-implementing rationalization policy	do	0
46	Dy DO W Texila	Non-implementing Rationalization Policy	do	0
47	RHC Khayban e sir syed	Irregular Local Purchase of Medicines without Rate Contract	Irregularity and non compliance	0.332
48	Secretary DRTA	Loss to Government on account of Gas Charges	do	0.077
49	Do	Loss to Government on account of Electricity Charges	do	0.136
50	EDO Agri	Illegal Occupation on Agriculture Farms by the Authorities of PirMehar Ali Shah University	do	0
51	DO	Schedule of payment not obtained	do	4.655
52	Do	Illegal Occupation on the Properties of Agriculture Department	do	0
53	Do	Irregular Demolishing the Agriculture Properties	do	0
54	DO Live tock	Irregular Receiving and Issuance of Medicines Received from Provincial Govt.	do	0
55	DO Live stock	Non-appointment Against Support Services Projects	do	0
56	Do	Loss Due to Theft	Internal Control weakness	0
57	DO (Roads)	Overpayment due to Allowing Excessive Rate for RCC Work	Recovery	0.125
58	Do	Non recovery for use of Local Steel	Recovery	0.256

Sr. No	Name of Formation	Description	Nature of Para	Amount
59	do	Irregular Expenditure without Approval of the Finance Department	Irregularity and non compliance	0.508
60	Do	Overpayment Due to Non-deduction of 6% Shrinkage on Earth Work	Recovery	0.03
61	Do	Non recovery of the Registration/Renewal Fee from Contractors	Recovery	0.045
62	Do	Non deduction of Professional Tax from Contractors -	Recovery	0.067
63	Do	Unauthorized Payment on Account of Sign Boards -	Irregularity and non compliance	0.129
64	Do	Unverifiable Expenditure on account of Road Maintenance Materials	do	0
65	Do	Overpayment on account of Materials	Recovery	0.224
66	Do	Overpayment on account of Dismantled Material -	do	0.015
67	DO (OFWM)	Irregular payment on Incomplete Scheme in other Financial Year	Irregularity and non compliance	0.625
68	DO(Roads)	Doubtful Deposit of Earnest Money	Internal Control weakness	0.47
69	Do	Non conducting of Physical Verification of Stores	do	0
70	Do	Un authorized payment of Telephone Bills	Irregularity and non compliance	0.126
71	Do (Buildings)	Non-deposit of Rest House Charges Against Utility Bills	Recovery	0.547
72	Do	Un-authorized Payment of Substandard Execution of Tough Tiles	Irregularity and non compliance	0.24
73	Do	Irregular Procurement of Ceiling Fans without Tender and Non	do	0.204

Sr. No	Name of Formation	Description	Nature of Para	Amount
		Recovery of Income Tax		
74	EDO MS	Schedule of Payment not obtained	do	7.005
75	DO (Fire Fighting)	Schedule of Payment not obtained	Internal Control weakness	75.03
76	Dy DEO (WEE) Rawalpindi	Non-verification of Expenditure	do	438.05
77	Dy DEO (M-EE), Kahuta	Non-verification of Expenditure	do	227.35
78	Dy DEO (M-EE), Kallar Sayyedan	Non-verification of Expenditure	do	217.33
79	Dy DEO (M-EE), Kallar Syyedan	Non-verification of Expenditure	do	207.72
80	Dy DEO (W-EE), Kahuta	Non-verification of Expenditure	do	320.67
81	Dy DEO (M-EE) Rawalpindi	Non-verification of Expenditure	do	725.77
82	Education Officer (MC&ZC),	Non-verification of Expenditure	do	3.71
83	Dy DEO W EE Kallar Syedan	Non-verification of Expenditure	do	9.49
84	RHC Doltala	Non-verification of Expenditure	do	2.5
85	RHC Lehtrar	Non-verification of Expenditure	do	28.51
86	THQ Hospital	Non-verification of Expenditure	do	0.03

Sr. No	Name of Formation	Description	Nature of Para	Amount
	Murree			
87	THQ Hospital Taxila	Non-verification of Receipt	do	0.26
88	DCO	Non-verification of Expenditure	do	95.54
89	DEO (Special Education)	Non-verification of Expenditure	do	8.27
90	EDO (Health)	Non-verification of Expenditure	do	140.67
91	Dy DEO (MEE) Kahuta	Non-verification of Expenditure	do	9.04
92	DO (OFWM)	Non-verification of Expenditure	do	21.08
93	THQ Hospital Gujar Khan	Non-verification of Expenditure	do	1.17
94	DO (Livestock)	Verification of Pension Contribution	do	6.98
95	EDO (F&P)	District Receipts were unclassified & not reconciled	do	0
96	DO (Roads)	ADP and other Grants & RI 6754	Irregularity and non compliance	541.87
97	Do	Non-existence of Prudent Management of Assets and Liabilities of District Government Rawalpindi	do	-
98	Do	Non-allocation of Funds for Community Development Schemes	do	-
99	EDO(Agri)	Illegal Occupation on Agriculture Farms by the Authorities of Pir Mehar Ali Shah University	do	-
100	Do	Illegal Occupation on the Properties of Agriculture Department	do	-
101	Do	Irregular Demolishing the	do	-

Sr. No	Name of Formation	Description	Nature of Para	Amount
		Agriculture Properties		
102	DO(Live stock)	Irregular Receiving and Issuance of Medicines Received from Provincial Govt.	do	-
103	Do	Non-appointment Against Support Services Projects	Internal Control weakness	-
104	Do	Loss Due to Theft	do	-

Previous Audit Year 2015-16
Memorandum For Departmental Accounts Committee (MFDAC)

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	DO (Environment)	Overpayment due to award of higher grade	Overpayment	0.11
2	DO Soil Conservation, Rwp	Non achievement of targets for 200 Mini Dam	Irregularities	300.00
3	DCO Rwp	Irregular Expenditure Beyond Competence	Irregularities	0.72
4	DDHO Rwp	Irregular expenditure of transport without History Sheet	Irregularities	0.06
		Excess expenditure	Irregularities	0.06
5	DO Building	Excess Payment due to Over Estimation	Irregularities	0.06
		Over Payment Due to Over Estimation		1.36
6	Excise & Taxation Officer Rwp	Non maintenance of Vouched account for expenditure of	Irregularities	0.28
7	-do	Unjustified payment without codal formalities	Irregularities	0.13
8	-do-	Doubtful/Unjustified payment without Acknowledgment	Irregularities	0.22
9	DO Forest Rwp	Irregular release of supplementary Budget	Irregularities	0.05
10	-do-	Excess expenditure	Irregularities	0.12
11	THQ Hospital Taxila	Irregular purchase of medicines without rate contract	Irregularities	0.20
12		Excess expenditure	Irregularities	0.32
13	EDO (W&S), Rwp	Unjustified Approval of Non-Scheduled Rates	Irregularities	0.74
14	PHC Khyaban, Rwp	Less recovery on lab test	Overpayment	0.06
15	Education Officer RMC	Non-accountal of stock	Irregularities	0.11
16	THQ Murree	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularities	0.16
17	-do-	Loss due to Mismanagement	Weak Internal Control	0.08
18	Govt., Special	Overpayment of pay & Allowances	Overpayment	0.16
19	Education Centre Murree-	Advance Drawl of Government Money	Weak Internal Control	0.10
20		Irregular Payment of Rent of Office	do	0.58

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
		Building		
21	-do-	Misclassification of Expenditure	Misclassification	0.06
22	Do Livestock, Rwp	Non preparation of cash book separately	Weak Internal Control	95.53
23	-do-	Unjustified Payment of Pay & Allowances	Irregularities	2.23
24	RHC Phagwari,	Irregular Payment of POL	Irregularities	0.15
25	Dy DEO (EE-W), Murree, Rwp	Non deduction of Charge Allowance during vacations	Irregularities	0.12
26	Principal GHSS Ausia Murree	Overpayment on account of 30% SSB	Overpayment	0.24
27	Dy DO (Agri Ext)	Excess expenditure	Irregularities	1.72

Annex-B

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS					
FOR THE YEAR 2015-2016 OF CITY DISTRICT GOVERNMENT 'RAWALPINDI					
Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Savings
	Rs	Rs	Rs	Rs	Rs
Provincial Excise.	27,047,000	0	27,047,000	20,129,208	6,917,792
Forests	5,752,000	1,411,430	7,163,430	7,002,051	161,379
Charges on A/c of Motor Vehicles Act.	19,791,000	5,430,793	25,221,793	24,737,334	484,459
Other Taxes & Duties	33,373,000	3,505,219	36,878,219	36,649,832	228,387
General Admin	441,016,000	0	441,016,000	150,255,980	290,760,020
Education.	7,737,706,000	168,748,859	7,906,454,859	7,854,198,882	52,255,977
Health Services.	1,066,422,000	255,157,252	1,321,579,252	1,288,200,456	33,378,796
Public Health.	5,845,000	0	5,845,000	5,127,691	717,309
Agriculture.	164,820,000	27,606,512	192,426,512	189,038,759	3,387,753
Fisheries.	3,798,000	151,647	3,949,647	3,756,474	193,173
Veterinary.	138,215,000	0	138,215,000	97,757,091	40,457,909
Co-operative.	32,566,000	3,105,220	35,671,220	35,416,573	254,647
Industries.	4,477,000	0	4,477,000	4,253,249	223,751
Misc. Departt.	17,671,000	2,271,601	19,942,601	19,601,217	341,384
Civil Works.	88,583,000	93,023,887	181,606,887	93,323,643	88,283,244
Communications.	126,498,000	209,975,375	336,473,375	111,072,964	225,400,411
Miscellaneous.	808,808,000	85,038,102	893,846,102	856,992,078	36,854,024
Civil Defense.	20,956,000	0	20,956,000	13,045,825	7,910,175
Total Non-Development	10,743,344,000	855,425,897	11,598,769,897	10,810,559,307	788,210,590
Development.	4,229,722,722	0	4,229,722,722	3,079,119,863	1,150,602,590
Roads & Bridges.	36,030,040	0	36,030,040	21,005,427	15,024,613
Govt. Buildings.	5,256,000	0	5,256,000	2,548,046	2,707,954
Total Development	4,271,008,762	855,425,8970	4,271,008,762	3,102,673,336	1,168,335,426
Grand Total :	15,014,352,762	855,425,897	15,869,778,659	13,913,232,643	-1,956,546,016
Surrender / Withdrawal :	-	319,518,261	-319,518,261	0	319,518,261
Net Total :	15,014,352,762	1,174,944,158	15,550,260,398	13,913,232,643	1,637,027,755

Annex-C
Para-1.2.1.1
(Rs. in million)

Sr. No.	Name of Department	PDP No.	Description of Record	Period	Amount
1	EDO (F&P)	2 & 3	Development Budget	2015-16	414.399
2	Excise & Taxation Officer	4	Agreement b/w Murree Brury Co and Excise Department	2015-16	0
3	Secretary DRTA	10	Establishment Record and Exp Statement	2015-16	0
4	DO (OFWM) Rawalpindi	1,3& 9	Work done Report (FCR), MBs and Establishment Record	2015-16	6.90
5	DO (Livestock)	8	Cash Book	2015-16	97.788
6	DO (Transport)	6	Bus Stand Record	2015-16	0
7	Dy DEO (MEE) Kahuta	1	SMC & NSB Record of GES Chatana and GPS Saked	2015-16	0
8	Dy DEO (MEE) Kaller Syedan	7	LPR Record	2015-16	5.143
9	Dy DEO (W-EE) Kotli Sattian	9	Establishment charges	2015-16	0
10	Dy DEO (M-EE) Kotli Sattian	9	Bank Statement	2015-16	0
11	Dy DEO (MEE) Rawalpindi	1	Bank Statement & Physical verification Report	2015-16	0
12	EO (MC & ZC)	7,8 &10	Cash book, Establishment charges and vouched account	2015-16	5.921
13	Dy DEO (WEE) Kaller Syedan	2	Pay Roll	2015-16	182.477
14	Dy DEO (W-EE) Taxila	1&2	Bank Statement, Budget Control Register & Physical Verification Report	2015-16	2.138
15	EDO (Health)	1	Record of Drug & Food Inspectors	2015-16	4.836
16	RHC Qazian	2	Establishment Charges	2014-15	14.69
17	THQ Hospital Gujar Khan	11	Printing charges	2015-16	0.081
18	PHC Khayaban e Sir syed	1&2	Bank Statement, TA Register, Pay roll & Physical Verification Report	2015-16	0
19	RHC Chountra	1	Bank Statement, Budget Control Register	2015-16	0
20	THQ Hospital Kahuta	3	Bank Statement, Physical	2015-16	0

Sr. No.	Name of Department	PDP No.	Description of Record	Period	Amount
			Verification Report		
21	DDO (Literacy) Rawalpindi	10	Record of 20 closed Literacy Centers	2015-16	0.240
22	DCO	2	Vouched account of Sasta Ramzan Bazar	2015-16	10.410
23	EDO (F&P)	22	District Receipt	2015-16	215.150
24	EDO (F&P)	23	Unspent balance of tied grant	2015-16	3244.342
25	DO (Roads)	3	Payroll, Personal files/ service books, List of vehicles, Log books, Unserviceable items, Stock registers, List of machinery, Survey reports & Site Inspection reports, Cubic test reports of all schemes, Soil tests reports of all schemes, Compaction tests reports of all schemes	2015-16	0
26	DO (Roads)	44	Enlistment fees and enrolment record of contractors	2015-16	1.260
27	DO (Buildings)	1	Development Schemes	2015-16	992.598
			Total		5198.373

Annex-D
Para-1.2.2.1

Period	Name of Formations	PDP #	Description	Amount (Rs)
2015-16	EDO (F&P)	18	IT Equipment	136,324
2015-16	DO (Fire Fighting)	4	Fire Fighting Material	1,604,197
2015-16	Dy DEO (W-EE) Kotli Sattian	8	Development Works	855,000
2014-16	Dy DEO (M-EE) Kotli Sattian	2	Development Works	1,000,000
2015-16	Dy DEO (M-EE) Rawalpindi	3	Purchase of furniture	1,225,442
2015-16	Dy DEO (W-EE) Taxila	5	Purchase of furniture	2,228,234
2015-16	EDO (Health)	10	Medical and Laboratory Equipment	85,910,199
2015-16	EDO (Health), Rawalpindi	12	Purchase of medicine	9,654,000
2015-16	DO (Health) Rawalpindi	01	Purchase of medicine	24,086,996
2014-16	RHC Lehtrar	8	Purchase of medicine	2,114,477
2015-16	THQ Hospital Kotli sattian	3	Purchase of medicine	3,110,418
2015-16	THQ hospital Kahuta	4	Purchase of medicine	2,424,567
2015-16	DCO	11	Hiring of Tentage	1,229,720
2015-16	DO (Sports)	1	Welcome banners	630,000
2015-16	DO (Sports)	3	Sports Items	620,902
2015-16	DO (Health)	2	Anti Dengue Campaign	5,865,253
2014-15	DO (Health) II	8	Uniform	156,926
2015-16	PHC Khayaban sir syed	3	Purchase of medicine	1,173,785
2015-16	RHC Chountra	3	Purchase of medicine	906,308
2015-16	THQ Hospital Taxila	2	Purchase of medicine	2,507,566
2015-16	DO (Roads)	26	Development Schemes	546,112,000
2015-16	DO (Roads)	28	Patch work material	730,583
			Total	694,282,897

Annex-E
Para-1.2.2.2
Rs. in million

Sr.No	PDPNo	Name of Office	Financial Year	Budget	Expenditure	Excess
1	08	EDO(F&P)	2015-16	0.000	414.399	414.399
2	03	ETO	2015-16	58.497	58.756	0.299
3	13	DO Livestock	2015-16	0.000	0.157	0.157
4	08	Dy.DEO(M-EE)Kahuta	2015-16	0.001	2.102	2.101
5	02	Dy.DEO(W-EE)Kahuta	2015-16	300.830	308.457	7.627
6	09	Dy.DEO(W-EE)Kahuta	2014-16	190.248	197.639	7.391
7	03	Dy.DEO(W-EE)Kallar sydan	2015-16	236.401	247.424	11.023
8	03	Dy.DEO(WEE)Taxila	2015-16	82.666	85.066	2.400
9	18	EDO(Health)	2015-16	0.001	0.065	0.064
10	11	RSC(Lehtarar)	2015-16	3.645	4.944	1.294
11	03	RSC(Taxila)	2015-16	46.343	47.888	1.545
Total				918.632	1366.897	448.3

Annex-F
Para-1.2.2.4

Vr No.	Date	Scheme Details	Qty	Amount (Rs)
15	12.5.2016	Rehab. Of Gujjar Khan Bewal Road 11.66 km	226,800	9,931,572
16	12.5.2016	Rehab. Of Kallar Bewal Road Length 10.50km, G. Khan	190,800	7,632,000
27	20.05.2016	Rep. & Imp. of road Sanjani Khalil to Thatta Khalil, Taxila	15,986	591,482
27	20.05.2016	Rep. & Imp. of road Sanjani Khalil to Thatta Khalil, Taxila	201,454	3,626,172
31	25.05.16	Rehab. Of link road from Killar Bewal road 10,50km	217,200	8,688,000
31	25.05.16	Rehab. Of link road from Killar Bewal road 10,50km	37,200	744,000
MB 5843	Page 47	Repair & Improvement of Dhamial Chakri Road	24,647	919,356
17	21.09.2015	Rehabilitation of link road village Gareeba i/c culverts 1.0km	46,560	1,878,822
22	21.9.2015	Widening / Improvement of Jourian Charkri road, 16.30km	1,659,140	81,571,120
39	30.05.2016	Rehabilitation of road from Talla Kalan to Talla Khurd	27,800	1,024,708
1	02.06.2016	Widening / Improvement of road from Boys College Kallar Syyedan to Arazi Brido 3km	80,880	2,762,861
				119,370,093

Annex-G
Para-1.2.2.6
(Rs. in million)

Name of the work	Original Cost of the scheme	Revised Cost	Cost of scheme enhanced	% age enhanced
Construction of vented causeway including kacha track road link express way km 26 to Dhoke Pari UC. Tret Tehsil Murree	6.722	9.880	3.158	46.98
Repair & Improvement of Dhamial Chakri Raod	6.470	7.792	1.322	20.43
Construction of rented causeway including kacha track road link expressway km 26 to Dhoke pari UC tret Tehsil Murree	6.586	9.776	3.19	32.63
Widening/ improvement of Jourian Chakri road i/c missing link kachi Jourian to Chountra	163.749	252.869	89.12	35.24
Construction of wah General Hospital road	8.057	10.459	2.402	22.97
Total	191.584	290.776	99.192	

Annex-H
Para-1.2.2.9

**Statement Showing the Detail of Non Verification/ Non-Deduction of
Performance Security**

(Rs. in million)

Name of Scheme	Contractor	Original cost	Contract Award	%age below to TSE	Additional Performance security
Construction of Adda bye pass Road	M/S Hussain Const Co	58.46	40.37	30.95	18.09
widening/improvement of road from Dhudamber to Nila Dullah	Hukam Dad	56.93	49.39	13.25	7.54
repair/widening of road from chappri Akku to Gakhar Admel 5.6 km	M/S Basco Construction	25.14	19.87	20.98	5.28
Rehabilitation of Kansi pind Jhala pari	Allied construction co	8.77	7.29	16.83	1.48
construction of wah General Hospital road	Yami brothers	10.46	8.29	20.72	2.17
widening/improvement of road from Bhartahah chowk village Bharthah	Allied construction co	13.54	12.41	8.30	1.12
Rehabilitation of Habib chowk to Sui cheemian road Gujar khan	M/S Ijaz co	45.81	40.14	12.38	5.67
Rehabilitation of Kallar Bewal road to Gujar khan Bewal road	M/S Ijaz co	48.19	41.76	13.34	6.43
widening/improvement of road from Bhartahah chowk village Bharthah	Allied construction co	12.61	10.86	13.91	1.75
Const. of Tehseen Lodhi road near Muzaffar masjid i/c back lane 2 nos near satellite town college for boys uc19	M/S Shahid Ahmed	1.23	1.05	14.78	0.18
		547.34	497.46	9.11	49.71

Annex-I
1.2.2.10

PDP No	Formations	Description	Amount (Rs)
01	EDO(Agr)	Hiring of disable person without assigning any job	0.120
08	DO Livestock	Without performing job as no breeding form	25.049
01	DO Fire Brigade	Without duty roaster	4.801
01	Dy.DEO(MEE) Kalar Syedan	Fake Payment	0.486
11	Dy.DEO(WEE) Kahuta	Health Professional All.	0.001
01	Dy.DEO(MEE) Kotli Sattian	Without services/Ghoast Employees having no record	3.895
02	-do--	Absent from Duty	0.289
04	MC&ZC Schools	Paid leave encashment without leave record & Sanction	1.475
05	--do--	On without pay leave but CA not deducted	0.071
01	DY DEO(WEE) Kahuta	Arrear of Pay without appointment record.	1.721
13	DO(Health)	Pay of RD in urban area	4.813
04	THQ Hospital Murree	Erratic posting pay	0.413
		Total	43.134

Annex-J
Para-1.2.2.12
(Amount in Rs.)

Formation	PDP #	Period	Budget	Expenditure	Saving
EDO (Finance & Planning)	1	2015-16	2,226,194	1,714,552	511,642
DCO	13	2015-16	63,860,118	55,994,824	7,865,294
DO (OFWM)	4	2015-16	4,177,158	3,750,000	427,158
DO (OFWM)	7	2015-16	5,896,175	4,926,142	970,033
DO (Lives tock)	14	2015-16	4,818,000	3,102,363	1,715,629
Dy DEO (M-EE), Kahuta		2015-16	1,851,000	308,532	1,542,468
Dy DEO (W-EE), Kahuta	8	2015-16	135,000	21,770	113,230
Education Officer (MC & ZC)	1	2015-16	146,183,000	138,028,060	6,456,414
Dy. DEO(W-EE), Kallar Syedan	4	2015-16	2,767,000	2,483,708	283,292
Dy. DEO(W-EE), Taxila	4	2015-16	71,034,000	70,351,503	682,497
EDO (Health)	8	2015-16	1,095,000	644,572	450,428
DO (Health-II)	11	2015-16	1,001,000	488,525	512,475
DO (Health-III)	4	2015-16	1,001,000	461,368	539,632
RHC Qazian	4	2015-16	1,755,000	1,412,223	342,777
RHC Daultala	6	2015-16	3,609,000	2,777,525	831,475
RHC Lehtrar	10	2014-15	393,000	0	393,000
THQ Hospital Murree	9	2015-16	61,486,347	59,088,486	2,397,861
PHC Khayaban e Sir Syed	5	2015-16	22,347,000	21,848,000	499,000
THQ Hospital Kotli Sattian	4	2015-16	43,041,000	40,058,000	2,983,000
DO (Buildings)	6	2015-16	100,486,000	37,0000	100,116,000
			539,161,992	407,830,153	129,633,305

Annex-K
Para-1.2.2.15
 (Amount in Rs.)

Sr . No	Description	Date of Start	Due Date of Completion	Expenditure
1	Re-construction of 01 No of Class Room in GGMPs Begal	30.11.15	28.02.16	2.300
2	Re-construction of 02 No of Class Room in G	10.12.15	09.06.16	2.854
3	Re-construction of 01 No of Class Room in GBPS play mohra	18.01.16	17.03.16	1.241
4	Re-construction of 01 No of Class Room in GMPS Kot Nogra	09.02.15	08.03.16	1.107
5	Re-construction of 01 No of Class Room in GBPS Bhanathi	24.11.15	23.02.16	1.130
6	Re-construction of 02 No of Class Room in GBPS Kharang Kallan	10.12.15	09.04.15	2.274
7	Re-construction of 02 No of Class Room in GBES Ghungrila	10.12.15	09.02.16	2.641
8	Re-construction of 02 No of Class Room in GGES Bhangali Gujjar, Gujjar khan	05.12.15	08.02.16	2.630
9	Re-construction of 03 No of Class Room in GBHS Wani, Taxila	10.12.15	09.04.16	3.075
10	Const.of B/Wall in GBES Bhar Sharif Kahuta	27.11.15	26.02.16	2.512
11	Const.of B/Wall in GPS Khandiri, kotli sattian	06.11.15	05.02.16	1.924
12	Const.of B/Wall in GBES Gheela kalan	16.11.15	05.03.16	3.956
Total				27.644

Annex-L
Para-1.2.2.19

Sr . #	Name of Items	Name of scheme	Rate	Excess Amount
1	Regular excavation dressed i/c disposal	Construction of wah General Hospital Road 1.00 km	1572	24,772
2	Excavation in foundation of building, bridges of building		3227	43,597
3	Cement concrete brick or stone blast		8520	164,436
4	Course rubble masonry		10123	820,570
5	PCC i/c compacting		14032	40,693
6	RCC in roof slab beams		215	414,950
7	Fabrication of mild steel		8997	531,633
8	Information sign boards		30952	30,952
9	Base course of crushed stone		4899	176,364
10	P/F of Kerb stone		200	274,400
11	Excavation for structure in ordinary soil	Widening/improvement of road from Bharthah chowk to village Bharthah 1.2 km	4789	32,618
12	P/L plum concrete using 60%		9679	827,167
13	Shuttering vertical		9.00	11,127
14	Cement concrete brick or stone blast		10578	181,095
15	PCC i/c compacting		17130	221,662
16	Course rubble masonry		12778.67	521,370
17	Cement concrete brick or stone blast		8912	56,680
18	Pipe sewer		709.3	51,070
19	P/F Project board		7340	1,902,786
20	Double surface treatment		1839.54	125,400
21	Excavation in foundation of building, bridges of building	Repair/improvement of Dhamial Chakri road	4000	68,752
22	Cement concrete brick or stone blast		9000	206,190
23	PCC i/c compacting		16000	144,640
24	Course rubble masonry		11228	890,493
25	RCC		241	133,032

Sr .#	Name of Items	Name of scheme	Rate	Excess Amount
26	Fabrication of mild steel		9307	186,419
27	Removal of garbage	Re-construction of Tehseen Lodhi road near Muzaffar Masjid i/c back lane 2 Nos near satellite town college for boys UC 19	2000	3,342
28	Re-handling of excavated earth		3248.28	16,147
29	Dismantling of PPC i/c disposal		4487	169,205
30	Cement concrete brick or stone blast		8440.65	335,769
31	Excavation in foundation of building, bridges of building	Widening/improvement of road from Bharthah chowk to village Bharthah 1.2 km	5219	218,326
32	Cement concrete brick or stone blast		11529	481,682
33	Course rubble masonry		14937	799,279
34	RCC i/c prestressed concrete		212	14,416
35	RCC i/c prestressed concrete		293	48,345
36	Fabrication of mild steel		11316	463,730
37	PCC i/c placing		18670	788,808
38	Course rubble masonry		11500	5,339,565
39	Cement concrete brick or stone blast		9718	594,547
40	P/L stone or spawl		1263	129,281
41	Dismantling of RCC		8028	17,340
42	Dismantling of C.R. Masonry		1338	43,672
43	P/F stone		3873	19,365
Total				17,565,687

Annex-M
Para-1.2.2.20

Letter # & Date	Name of Agency	Description	Amount (Rs)
223 16.05.16 of DDO Gujar Khan	SNGPL	Lying of Sui pipe line gas along G.T. Road Kahuta	449,664
3010 31.10.15 of DO (Roads)	Irrigation department	Chaham Dam irrigation channel	157,000
3249 19.11.15 of DO (Roads)	SNGPL	Lying of Sui pipe line gas along GT. Road mandra	425,633
3239 19.11.15 of DO (Roads)	-do-	Lying of Sui pipe line gas along GT. Road Gujar Khan bewal road	425,633
3245 19.11.15 of DO (Roads)	Wateen telecom	Optical fibre cable from sukhu more to Gujar Khan	968,682
2741 22.09.15 of DO (Roads)	SNGPL	Pipe line Ghousia chowk to Kahuta road	531,000
2710 21.09.15 of DO (Roads)	-do-	Lying of Sui pipe line gas along GT. Road Habib chowk to kahuta road	2,520,353
153 T 12.06.08	-do-	Supply of gas to maira khurd & maira kallar chakri road	638,000
154 T 12.06.08	-do-	Supply of gas to al-harm city chakri road	209,000
2449D 07.04.09	-do-	Supply of gas to maira chakri road	18,000
115/544 29.07.09 of PMU Rwp	Water supply works PMU	Chowk Asghar Mall road chongi no 4	17,500
-do-	-do-	Asghar Mall road TB Hospital	9,000
-do-	-do-	Asghar Mall road Eid Gah sharif Hospital	5,000
-do-	-do-	Chowk Asghar Mall	126,000
-do-	-do-	Chowk said pur road	25,000
-do-	PTCL	Asghar Mall road in front of TB Hospital	5,300,000
-do-	Sewerage works	South side of holy family hospital gate #6	21,000
1539 D 12.03.10	PTCL	Right way of optical fibre connectivity b/w jatta with tetral exchange	521,600

Letter # & Date	Name of Agency	Description	Amount (Rs)
2175 D 04.07.10	SNGPL	Front CNG Chakri road	20,000
2374 21.04.10	Water supply works	Water supply to Punjab Govt. Servant Housing Scheme	721,000
383/FK 28.04.10 of DDO Gujar Khan	SNGPL	Reinstatement charges for lying of gas pipe lines	1,114,803
385/GK 28.04.10 of DDO G. Khan	-do-	-do-	1,917,499
Total			16,141,367

Annex-N
Para-1.2.2.26
Rs. in
million

Sr.No	PDP #	Name of Formations	Description	Amount	L.D Chaeges
1	02	DO Live stock	Late award of Rate Contract	1.687	
2	05	RHC Doltala	-Do-	1.189	
3	07	-do-	Defective Supply Orders.DTL not provided	0.079	
4	06	RHC Lehtrar	Non PVM supplies	2.114	
5	09	RHC Lehtrar	Delay supplies	0.125	
6	02	THQ Murree	Inj.Maritoxone sodium without leaflet	0.215	
7	06	THQ Murree	Sus.Afeb 60ml B.No 386 Substandard	0.081	
8	02	THQ Gujar Khan	Late award	0.990	0.033
9	06	RHC Chontra	Without Batch No	0.087	
10	07	RHC Chontra	Without Rate contract (LP)	0.127	
11	15	RHC Khyban e Sir Syed	Misuse of dental unit/Privatey used	0	
12	05	THQ Kahuta	No specification on supply orders	2.424	
Total				9.118	0.033

Annex-O
Para-1.2.2.30

Formation	PDP #	Name	Period	Amount (Rs)	Remarks
DO(Health) Rawalpindi	9	Shahid Mehmood DSI Rwp	24.11. 2011 to 29.02.2016	259,847	Arrears were claimed without allocation of special budget
		Ghulam Murtaza TSI Kahuta	24.11. 2011 to 29.02.2016	121,979	
		Tariq Javed Mughal TSI Kallar Saydan	24.11. 2011 to 29.02.2016	168,186	
THQ Hospital Gujar Khan	5	Staff Nurse	2015-16	348,000	Paid pay and allowances to 13 Staff Nurse against the 12 sanctioned post.
THQ Hospital Kallar Syedan	1	Dr.Ejaz Khan SMO	2015-16	838,920	There was no sanctioned post of SMO of BS 18 in THQ Hospital and these doctors were posted as SMO of BS-18
		Dr. Umar Farooq SMO		838,920	
		Dr. Muhammad Anwar SMO		838,920	
		Dr. Rukaya Bibi SWMO		838,920	
		Dr. Saima Batool SWMO		838,920	
			Total	5,092,612	

Annex-P
Para-1.2.2.31

Sr.No	PDPNo	Name of Formation	Detail of Items	Amount (Rs)
1	17	EDO(F&P)	Stationery, furniture/fixture	161,994
2	07	Secretary DRTA	Stationery, Uniform/spares Parts	141,162
3	08	DO Sports	Assets Register not maintained for 04 Nos (Intenza Treadmill machines)	0
4	06	Dy DEO(MEE) Kahuta	White Board,Chalk,Ceiling fans,water cooler,Plastic Pipe,Almerah	182,835
5	05	Dy DEO(MEE) Kalar Syedan	-do-	255,871
6	07	DyDEO(WEE) Kahuta	-do-	420,748
7	03	MC& ZC	Stationery, furniture/fixture,IT Equipments	131,790
8	06	Do live stock	Medicines	1,314,648
9	04	Sec.DRTA	Stationary	42,500
10	05	DO Live stock	Medicines	2,132,729
Total				4,784,277

Annex-Q
Para-1.2.2.33
Amount in Rs.

Period	Formation	PDP #	Head	Expenditure	Remarks
2015-16	EDO (F&P)	4	POL	44,084	Defective maintenance of Logbook
2014-16	DEO (Special Education)	1	POL	621,985	Defective maintenance of Logbook
2014-16	EDO (MS)	4	POL	368,794	Officer using 2 vehicles at a time
2015-16	Dy. DEO (W-EE) Taxila	14	POL	38,077	Defective maintenance of Logbook
2015-16	DO (Health) II	1	POL	2,119,128	POL utilized in carpet fogging
2015-16	THQ Hospital Gujar Khan	9	POL	308,853	Non maintenance of Logbook
2015-16	PHC Khayabane sir syed	11	POL	54,626	Non maintenance of Logbook & History Sheet
2015-16	DO (Roads)	42	POL	456,230	Non maintenance of Logbook & History Sheet
			Total	4,011,777	

Annex-R
Para-1.2.2.36

Sr #	Name of Medicine	Rate (Rs)/Unit	Quantity	Amount (Rs)	Company Name
1	Inj: Lignocain 10ml	10.18	4,000	40,720	M/S Surge Lab Sheikhpura
2	Inj: Diclofenic Sodium	5.9	25,000	147,500	M/S Novamed Pharma Lahore
3	Inj: Dexamethasone	6.5	7,000	45,500	M/S Geofman Pharma Karachi
4	Inj: Hydrocortisone 250mg	91.77	200	18,354	M/S Amson Vaccine and pharma Islamabad
5	Inj. Pheniramine	3.38	5,000	16,900	M/S Safe Pharma Karachi
6	Inj: Ceftriaxon 500 mg	21.48	10,000	214,800	M/S Alkemy Pharma Haiderabad
7	Inj: Infusion Normal Saline 1000ml	39.2	2,000	78,400	M/S Unisa Pharma Noshera
8	Inj: Ringer Lactate 1000ml	40.83	7,000	285,810	M/S Unisa Pharma Noshera
9	Tab: Ferrous Sulphate + Folic Acid	0.4	100,000	40,000	M/S Hansel Pharma Lahore
10	Tab: Cetirizine 10mg	0.38	150,000	57,000	M/S Axis Pharma Faisalabad
11	Cap: Amoxicilline 250mg	2.65	100,000	265,000	M/S Stallion Pharma Lahore
12	Tab: Diclofenic Sodium 50mg	0.38	50,000	19,000	M/S Gulf Pharma Islamabad
13	Syp: Paracetamol	14.67	10,000	146,700	M/S Gulf Pharma Islamabad
14	Tab: Paracetamol	0.549	200,000	109,800	M/S Semos Pharma Karachi
15	Tab: Matronidzole 400mg	1.156	100,000	115,600	M/S Irza Pharma Lahore
16	Tab: Albendazole 200mg	4.7	2,000	9,400	M/S Glitz Pharma Islamabad
17	Syp: Amoxicilline 125mg	42.75	4,000	171,000	M/S Trigon Pharma Lahore
18	Syp: CPM	18	5,000	90,000	M/S Lisko Pakistan Karachi
19	Sticking Plaster	39.99	1,000	39,990	M/S KM Interprises Lahore
20	Silk 2/0	18.67	720	13,442	M/S Saru International Karachi
21	Cotton 500G	163	600	97,800	M/S Cream Industries Lahore
22	Syp: Ibuprofen 100ml	20	10,000	200,000	M/S Shrooq Pharma Lahore
23	Tab: Ciprofloxacin 500mg	3.69	50,000	184,500	M/S Arson Pharma Lahore
24	Syp: Metronidazole 200mg/5ml	21.89	10,000	218,900	M/S Rasco Pharma Lahore
25	ORS	5.9	3,000	17,700	M/S Glitz Pharma Islamabad
26	Inj: Oxytocin 5 1Unit	6.3	8,000	50,400	M/S Jeofman Pharam Karachi
27	Inj: Dextrose 1000ml	44	500	22,000	M/S Unisa Pharma Noshera
28	Solution Povidone / Iodine 450ml	165	160	26,400	M/S Lahore Pharma Lahore
29	Unigut Chromic Catgut Size 1	66	600	39,600	M/S Linkers Asia Lahore
30	Disposable Syringes 5cc	4.27	100,000	427,000	M/S Nisa Impex Pharma Rawalpindi

Sr #	Name of Medicine	Rate (Rs)/Unit	Quantity	Amount (Rs)	Company Name
31	Inj: Omeprazole 40 mg	24.24	3,000	72,720	M/S English Pharma Multan
32	Cap. Doxycycline 100 mg	1.7	50,000	85,000	M/S Star Lab Lahore
33	Cap: Omeprazole 20 mg	0.91	50,000	45,500	Gulf Pharma Islamabad
34	Inj: Tenanus Toxoid 0.5 ml	31.47	400	12,588	M/S Hospitla Services Karachi
			Total	3,425,024	

Annex-S**1.2.2.37**

Invoice No.	Invoice Date	Name of Vendor	Item Purchased	Amount (Rs)
4326	27.06.2015	Radiant Medical	Operating microscope	2,225,000
2308	22.05.2012	Noorani Surgical	Delivery set	3,565
BD2061	05.06.2012	Blazon Diagnostic, Pharma Hitec	DNC Set, Dialators	2,970
171	16.06.2012	Mediland Pakistan	Iron bed, Instrument trolley, Delivery table	100,672
1600/PC	18.04.2012	-do-	Iron Bed with side locker	535,600
20812/PEC	17.06.2012	Paradise Export Co.	Mercury BP Apparatus	5,800
BD2061	15.06.2012	Blazon Diagnostic	DNC Set	2,970
2308	22.05.2012	Noorani Surgical	Delivery Set/ Gyne Set	3,565
2308	22.05.2012	-do-	Delivery Set/ Gyne Set	35,650
168	16.06.2012	Mediland	Iron bed	53,560
168	16.06.2012	Mediland	Instrument trolley	5,352
168	16.06.2012	Mediland	Delivery Table	14,980
20809/PEC	05.06.2012	Paradise	Mercury BP Apparatus	5,800
172	16.06.2012	Mediland	Iron bed with side locker	53,560
172	16.06.2012	Mediland	Instrument trolley	5,352
172	16.06.2012	Mediland	Delivery table	14,980
2306	22.05.2012	Paradise	Delivery Set	5,800
BD2061	15.06.2012	Blazon	DNC Set	2,970
2308	22.05.2012	Noorani Surgical	Delivery Set	3,565
		Total		3,081,711

Annex-T
Para-1.2.2.38

Sr. No	Name of Schemes	A A/ Date	Exp .upto June, 2016	Remarks
1	Re-Const. of 05 Nos of Class Rooms at GBHS Rawalpindi.	6.888/ 13.04.16	0.125	Scheme was substituted by DDC on 06.04.2016
2	Re-const .of 02 Nos Class Rooms GGPS Dewal No-1, Murree	4.071/ 06.04.16	0.240	Scheme was substituted by DDC on 06.04.2016, re-allotted 19.05.2016
3	Re-const. of 02 Nos Class Rooms GBPS, Piswal Taxila	2.206/ 06.04.16	0.362	Scheme was substituted by DDC on 06.04.2016, re-allotted 19.05.2016
4	Re-const.of 02 Nos Class rooms, GGPS Nirali Jabbar, Gujar Khan	2.172/ 06.04.16	0.020	Scheme was substituted by DDC on 06.04.2016, re-allotted 19.06.2016
5	Re-const. of 05 Nos class rooms at GBHSS No-1. Murree Road, Rwp.	4.504	0.307	Scheme was substituted by DDC on 06.04.2016, re-allotted 19.06.2016
6	Re-Const. of three Class Rooms at GGHS Chakri	4.317	1.108	Scheme was substituted by DDC on 06.04.2016, re-allotted 19.06.2016
7	Const.of 03 Nos of Additional Class Rooms in GHS Bun Tehsil Murree	4.571	0.113	Scheme dropped due to court case.
8	Provision of bore with motor pump 5HP, SP Const of overhead water Tank, 3400 gn capacity, PWD Staff Colony	0.993	0.717	Motor pump yet not installed, contractor left the work, depart. Invited tender but no tender received
	Total	14.385	2.992	

Annex-U
Para-1.2.2.44
Amount in Rs.

Sr No	G/L Acc Description	Posting Date	Event	Amount (Rs)	Remarks
1	Hire of Vehicles	17.11.2015	Provision of 11 Buses for Visit to Lok Virsa Islamabad by Teachers & Students of Education Department	176,000	No identities of teachers & students and approval of competent authority were found on record
2	Hire of Vehicles	10.12.2015	Provision of 29 Wagons for Pick & Drop of Lady Health Workers to Rawalpindi for polio campaign for 5 days	500,000	Novel Expenditure, not supported with vouched accounts and payment detail
3	Hire of Vehicles	26.02.2016	Provision of 11 Wagons to 4privileged children to DHQ Hospital Rawalpindi	49,500	Novel Expenditure, not supported with vouched accounts and payment detail
4	Hire of Vehicles	26.02.2016	Provision of 2 AC coasters to students of Baluchistan for Murree visit	38,000	Novel Expenditure, not supported with vouched accounts and payment detail
5	Hire of Vehicles	10.03.2016	Provision of 14 Shahzore to Rangers for LB Elections, 2015	35,000	Novel expenditure not supported with vouched accounts and payment detail should be reimbursed from Rangers
6	Hire of Vehicles	21.10.2015	Provision of Daewoo bus to Dignitaries	20,000	Transpiration of VVIP from Beval to Rawalpindi in Daewoo Bus
7	-do-	-do-	Provision of 11 AC Coasters anf 5 AC Wagons	122,000	Payment was draw on account of CM Visit to Metro but 7 different dates of hiring were

Sr No	G/L Acc Description	Posting Date	Event	Amount (Rs)	Remarks
					mentioned on vouched account
8	Hire of Vehicles	21.10.2015	Provision of 30 buses for Pick & Drop of Lady Health Workers to Rawalpindi for polio campaign for 5 days	559,000	Novel Expenditure, not supported with vouched accounts and payment detail
9	Hire of Vehicles	25.11.2015	Provision of 3 AC Coasters for 8 days to team of doctors from Rwp to Malakand KPK	143,000	Novel Expenditure, not supported with complete vouched accounts and payment detail
				1,642,500	

Annex-V
Para-1.2.2.49

Vr. No	Date	Name of work	Qty of 1:6 Cft	Rate per Cft	Amount Paid
134	22.06.2016	Re-const. of Dangerous building GGHS Choa Khalsa Kalar Syedan	1924	19486.95	379,929
128	22.06.2016	Re-const. of Dangerous building GBHS Play Mohra Kahuta	1002	19486.95	195,259
113	21.06.2016	GMPS Kot Ngran,	1025	19486.95	199,741
20	07.06.2016	Re-const. of Dangerous building GBPS Taxila	1326	19486.95	258,397
21	07.06.2016	Re-const. of Dangerous building GGHS Thata Khail, Taxila	1157	19486.95	213,582
28	07.06.2016	Re-Const. of Dangerous building GES Taxila	1066	19486.95	207,731
		Total Paid	7500	116921.7	1,454,639
		Cost of Rubble Masonry for same quantity (If used)	7,500	9,131.80	684,885
Over Payment					769,754

Annex-W
Para-1.2.3.2
Amount in Rs.

Sr. No.	App. No. Date	Name of Applicant	Address / Location / Road	Area of Plot Marlas	Residential Rate per Marla	Land value as per residential rate	Recovery as per Rule	Commercial Rate per Marla	Conversion Fee as per Commercial Rate	Diff
										(10-8)
1	2	3	4	5	6	7	8	9	10	11
1	Ap-479 29.08.15	Rahat Masood Qudoosi S/o Masood Ahmed	30-D-1 Satellite Town 6 th Road Rwp	44.1	0.567	25.005	2.500	1.375	12.128	9.627
2	Ap-480 31.08.15	Naeem Paracha, Rizwan Abbasi, Saqib Abbasi	02-E/2 Satellite Town Saidpur Road, Rwp	20.42	0.567	11.578	2.316	1.375	5.616	3.300
3	Ap-481 31.08.15	Naeem Paracha, Rizwan Abbasi, Saqib Abbasi	02-E/1 Satellite Town Saidpur Road Rwp	20.42	0.567	11.578	2.316	1.375	5.616	3.300
4	Ap-482 31.08.15	Naeem Paracha, Rizwan Abbasi, Saqib Abbasi	02-E Satellite Town Saidpur road Rwp	20.42	0.567	11.578	2.316	1.375	5.616	3.300
5	Ap-506 13.11.15	Mst Ayesha Jamal W/o Dr Jamal Nasir	823-F/1 Satellite Town 5 th road	20.15	0.567	11.425	2.285	1.375	5.541	3.256
6	Ap-507	Mst	823-F	20.25	0.567	11.482	2.296	1.375	5.569	3.272

Sr. No.	App. No. Date	Name of Applicant	Address / Location / Road	Area of Plot Marlas	Residential Rate per Marla	Land value as per residential rate	Recovery as per Rule	Commercial Rate per Marla	Conversion Fee as per Commercial Rate	Diff
										(10-8)
1	2	3	4	5	6	7	8	9	10	11
	13.11.15	Ayesha Jamal W/o Dr Jamal Nasir	Satellite Town 5 th road							
7	Ap-569 08.04.2015	Rasool Khan S/o Suleman & Talib S/o Sangoor	D-1056, D-1056A Dhoke Hayat, Saidpur Road Rwp	20.81	0.531	11.050	2.210	1.291	5.373	3.163
8	Ap-599 19.05.16	Mst Wazir Fatima Hussain W/o Syed Maqbool	34-C/1 Arshi Masjid Road Satellite Town, Rwp	20.11	0.567	11.402	2.280	1.375	27.651	25.371
									Total	54.589

Annex-X
Para-1.2.3.3

Name of scheme	Contractor Name	Award letter No/ Date	Time Limit	Amount of work	Penalty
Const of pcc road Dera to Banio UC Bhattina The. K. Sattian	Yasir Nawaz	1727 dt1.6.2015	30.06.2015	2.451	0.2451
Widening improvement Jorian Chakri Road i/c missing link Kachi Jorian to Chonutra length 22.20 km	Raja Abdul Aziz	199 dt17.01.14	30.09.15	261.336	26.1336
Const. of pcc road from Dhakala CNG station to Faisal House Village Tareel UC Ghazanabad Ksyedan	Ch. Qaisar Hayat	1/10/2015	31.01.16	6.615	0.6615
Const of pcc and path UC Charhan Murree	Yasir Nawaz	26.04.13	25.06.2013	1.5	0.15
Const of pcc from Sahi Rajgan to Asghar Abid via Balyaia Bhalakhar 1.67 K. Syedan	Mumtaz Hussain	6/6/2016	5/12/2016	11.445	1.1445
Widening / Improvemnet of road from Elite School to Askari XIV Sector C via Morgha village 2.25km	Mazhar Ali Gondal	14.06.2014	13.11.2014	31.732	3.1732
Rehabilitation of road from Bhorban to Aliot via House of Ajaz Abbasi	Abbasi & Co.	27.4.2016	26.06.2016	20.524	2.0524
Rehabilitation of road from Gujjar Khan Bewal Road length 11.66 km	Faiz & Co.	14.05.2015	13.05.2016	49.833	4.9833
Rehabilitation of Kallar Bewal Road 10.50 Gujjar Khan	Ijaz & Co.	1410 dt20.05.15	19.05.2016	41.712	4.1712
Rehabilitation of link road from Kallar Bewal Road 9.1km Gujjar Khan	Ijaz & Co.	1557 dt 21.05.15	20.05.2016	46.2	4.62
Retaining structure for protection of express way KM 26 to Dhoke Pari, UC Tret, Murree	Ittikhar Abbasi	28.04.16	27.06.2016	3.878	0.3878
Const of PCC road from Badiar Gohi UC Sehr Bangla Muree	Sudheer Abbasi	25.04.16	24.06.2016	1.5	0.15
Cosnt of pcc road from Patriata Midway to Link Khakwani House 1.28 km	Naeem Abbasi	25.02.15	30.06.2015	23.531	2.3531

Name of scheme	Contractor Name	Award letter No/ Date	Time Limit	Amount of work	Penalty
Construction link road Sari to Dara UC Khalool, Kahuta	Sardar Zahoor Ahmed	3313 dt26.11.15	25.02.2015	5.416	0.5416
Repair and Improvement of Dhamial Chakri road	SAS Construction Co.	2725 dt 9.10.15	8/1/2016	6.469	0.6469
Widening and improvement of road from Bharthah Chowk Village Bharthaha length 1.20km Rawalpindi	Allied Construction	1808 dt 8/6/2015	7/12/2015	10.856	1.0856
Total				524.998	52.4998

Annex-Y
Para-1.2.3.4
(Rs. in million)

Application No / dated	Name of Applicant	Plot / Property	Area of the plot (Marlas)	Land value as per residential rate	Fee Calculated on residential land value	Commercial Rate per Marla	Fee as per Commercial land value
Ap-474 19.08.2015	Saeed Ahmed, Tariq Mehmood, Sajid Mehmood & Irum Sajid	1-D Said pur Road Satellite Town Rwp	43.875	24.877	4.975	1.375	12.066
Ap-542 09.02.2016	Khaleefa Asim Asghar S/o Khaleefa Asghar	35-B/1 Satellite Town, Murree Road,	40.34	22.873	4.575	1.990	16.055
Ap-548 13.02.2016	Shabbir Ahmed, Waqar Ahmed etc	Khasra No.387/1, 4/22, 386 Mouza Khanna Kak, Kurri Road,	19.00	8.151	0.815	0.996	3.785
Ap-549 13.02.2016	Muhammad Kashif & Muhammad Ibrahim	N/63-64 Murree Road Rwp	12.14	6.883	0.688	1.990	4.832
Ap-602 01.06.2016	Saim bin Saeed S/o Sheikh Saeed	30-D Satellite Town, 6 th Road Rwp	44.08	24.993	4.999	1.375	12.122
		Total			16.052		48.86

Annex-Z
Para-1.2.3.6

Sr. No	Name of Scheme	Estimated Cost	T.S Date
	Tehsil Rawalpindi	0	
1	Re-const of 2 C/Rooms in G.B.H.S Dhanda.	2.622	09.10.2015.
2	Re-const of 5 C/Rooms in G.B.H.S Dhadumber.	6.883	09.10.2015.
3	Re-const of 6 C/Rooms in Govt. Christian HSS Raja Bazar.	7.266	09.10.2015.
4	Re-const of 5 C/Rooms in GBHSS No.1 Murree Road Rwp.	4.340	13.04.2016.
5	Re-const of 3 C/Rooms in G.G.H.S Chakri.	4.175	13.04.2016.
6	Re-const of 4 C/Rooms in G.G.H.S Mohra Darogha	5.178	09.10.2015.
7	Re-const of 2 C/Rooms in G.G.H.S Adhwal.	2.622	09.10.2015.
8	Re-const of 2 C/Rooms in G.B.E.S Gorakpur.	2.598	09.10.2015.
9	Re-const of 4 C/Rooms in G.B.E.S Harwan.	5.613	09.10.2015.
10	Re-const of 2 C/Rooms in G.B.E.S Lakhana.	2.6598	09.10.2015.
11	Re-const of 2 C/Rooms in G.B.P.S Dhoke Tarrir	2.824	09.10.2015.
12	Re-const of 2 C/Rooms in G.G.P.S Kurar.	3.168	09.10.2015.
13	Re-const of 2 C/Rooms in G.B.P.S Kurar.	2.824	09.10.2015.
14	Re-const of 2 C/Rooms in G.B.E.S Thalla Khurd.	2.622	09.10.2015.
15	Re-const of 2 C/Rooms in G.G.P.S Chakra.	2.824	09.10.2015.
16	Re-const of 6 C/Rooms in G.G.E.S Chak Khas.	7.449	09.10.2015.
17	Re-const of 2 C/Rooms in G.G.H.S Kotla.	2.622	09.10.2015.
18	Re-const of 6 C/Rooms in G.G.E.S Shoukat Saddar RWP.	11.835	30.10.2015.
19	Re-const of 2 C/Rooms in G.B.P.S Dhoke Roza.	2.090	09.10.2015.
20	Re-const of 3 C/Rooms in G.B.E.S Dhoke Kala Khan.	2.960	09.10.2015.
21	Re-const of 2 C/Rooms in G.B.P.S Kalri.	2.824	09.10.2015.
	Tehsil Taxila	0	
22	Re-const of 3 C/Rooms in G.B.H.S Wani.	2.960	09.10.2015.
23	Re-const of 2 C/Rooms in G.B.H.S Ghari Afghana.	2.542	09.10.2015.
24	Re-const of 3 C/Rooms in GGCMS Usman Khattar.	2.6960	09.10.2015.
25	Re-const of 1 C/Rooms in G.B.E.S Pind Vohti.	1.443	09.10.2015.
26	Re-const of 1 C/Rooms in G.E.S Budho.	1.442	09.10.2015.
27	Re-const of 2 C/Rooms in G.B.P.S Bajjar.	2.189	09.10.2015.
28	Re-const of 2 C/Rooms in G.B.P.S Dhoke Aksar	2.127	13.04.2016.

Sr. No	Name of Scheme	Estimated Cost	T.S Date
	Khan.		
	Tehsil Gujar Khan	0	
29	Re-const of 2 C/Rooms in G.B.H.S Kurumb Baloch.	2.622	09.10.2015.
30	Re-const of 2 C/Rooms in GBHSS Kauntrila.	2.622	09.10.2015
31	Re-const of 3 C/Rooms in G.B.H.S Dhoke Pinnah	3.881	09.10.2015
32	Re-const of 1 C/Rooms in G.G.H.S Hamid Jhangi	1.355	09.10.2015
33	Re-const of 8 C/Rooms in G.G.H.S Kauntrila.	14.604	30.10.2015.
34	Re-const of 2 C/Rooms in G.G.H.S Mirza Kamili	2.586	01.04.2016.
35	Re-const of 2 C/Rooms in G.G.H.S Baghana.	2.622	09.10.2015
36	Re-const of 2 C/Rooms in G.B.E.S Ghungrila.	2.622	09.10.2015
37	Re-const of 2 C/Rooms in G.G.E.S Bhangali Gujar	2.622	09.10.2015
38	Re-const of 1 C/Rooms in G.G.E.S Rajoha.	1.355	09.10.2015
39	Re-const of 2 C/Rooms in G.G.P.S Adda Syed.	2.108	09.10.2015
40	Re-const of 2 C/Rooms in G.G.P.S Dongi Kalan	2.108	09.10.2015
41	Re-const of 2 C/Rooms in G.G.P.S Changa Maira	2.108	09.10.2015
42	Re-const of 1 C/Rooms in G.B.P.S Partali Khurd.	1.105	09.10.2015
43	Re-const of 2 C/Rooms in G.G.P.S Jarmote.	2.108	09.10.2015
	Tehsil Kahuta	0	
44	Re-const of 2 C/Rooms in G.B.H.S Thoa Khalsa	2.725	09.10.2015
45	Re-const of 1 C/Rooms in G.B.P.S Play Mohra	1.412	09.10.2015
46	Re-const of 3 C/Rooms in G.G.H.S Thoa Khalsa	4.051	09.10.2015
47	Re-const of 1 C/Rooms in G.B.P.S Khunian	1.412	09.10.2015
48	Re-const of 1 C/Rooms in GMPS Kot (Nogran)	1.135	09.10.2015
49	Re-const of 1 C/Rooms in G.B.P.S Bhanathi	1.135	09.10.2015
50	Re-const of 1 C/Rooms in G.G.P.S Garan.	1.135	09.10.2015
51	Re-const of 1 C/Rooms in G.B.E.S Sai	1.135	09.10.2015
52	Re-const of 1 C/Rooms in G.B.P.S Sarot.	1.135	09.10.2015
53	Re-const of 1C/Rooms in G.G.P.S Dullian.	1.135	09.10.2015
54	Re-const of 2 C/Rooms in G.B.P.S Kharang Kalan.	2.194	09.10.2015
55	Re-const of 2 C/Rooms in G.P.S Punjwar	2.194	09.10.2015
56	Re-const of 1 C/Rooms in G.G.E.S Lehri	1.135	09.10.2015
57	Re-const of 1 C/Rooms in G.P.S Skad	1.135	09.10.2015
58	Re-const of 1 C/Rooms in G.G.P.S Chatrana	1.135	09.10.2015
59	Re-const of 1 C/Rooms in G.B.E.S Mirgala Khalsa	1.404	09.10.2015
60	Re-const of 1 C/Rooms in G.G.P.S Kanaran	1.412	09.10.2015
61	Re-const of 2 C/Rooms in G.B.P.S Samman	2.712	09.10.2015

Sr. No	Name of Scheme	Estimated Cost	T.S Date
	Tehsil Kallar Syedan	0	
62	Re-const of 1 No. Class Room in GBPS Rajjam	1.135	09.10.15
63	Re-const of 1 No. Class Room in GGHS Takal	1.403	09.10.15
64	Re-const of 2 Nos. Class Rooms in GGPS Chak Mirza	2.194	09.10.15
65	Re-const of 1 No. Class Room in GBHS Phalina	1.403	09.10.15
66	Re-const of 2 Nos. Class Rooms in GGHS Choha Khalsa	2.725	09.10.15
67	Re-const of 1 No. Class Room in GGHS Kanoha No.1 Kallar Syedan	1.4035	09.10.15
68	Re-const of 2 Nos. Class Rooms in GGPS Kallar Syedan	2.194	09.10.15
69	Re-const of 2 Nos. Class Rooms in GBPS Kallar Syedan	2.194	09.10.15
70	Re-const of 2 Nos. Class Rooms in GBPS Khandore.	2.595	09.10.15
71	Re-const of 1 No. Class Room in GGPS Darkali Shershahi	1.135	09.10.15
72	Re-const of 2 Nos. Class Rooms in GGES Mohra Bakhtan	2.194	09.10.15
73	Re-const of 2 Nos. Class Rooms in GBPS Saghatar	2.194	09.10.15
	Tehsil Murree.	0	
74	Re-const of 3 Nos. Class Room in GHS Darya Gali.	6.077	09.10.15
75	Re-const of 2 Nos Class Rooms in GHS Gulehra Gali.	4.018	09.10.15
76	Re-const of 1 No. Class Room in GHS Angoori.	2.038	09.10.15
77	Re-const of 3 Nos. Class Rooms in GGES Mohra Syedan.	5.8915	09.10.15
78	Re-const of 2 Nos. Class Room in GGHS Hokra Kari.	4.018	09.10.15
79	Re-const of 2 Nos. Class Rooms in GHS Bhanati.	4.018	09.10.15
80	Re-const of 2 Nos. Class Room in GHS Ban.	4.018	09.10.15
81	Re-const of 1 No. Class Room in GHS Samli Tajjal	2.038	09.10.15
82	Re-const of 2 Nos. Class Rooms in GHS Potha.	4.018	09.10.15
83	Re-const of 2 Nos. Class Rooms in GGES Phaphril	4.018	09.10.15
84	Re-const of 6 Nos. Class Rooms in GGHS Murree City.	12.137	30.10.15
85	Re-const of 2 Nos. Class Rooms in GGPS Palli	3.291	09.10.15

Sr. No	Name of Scheme	Estimated Cost	T.S Date
86	Re-const of 4 Nos. Class Rooms in GGHS Ausia	8.020	30.10.15
88	Re-const of 3 Nos. Class Rooms in GBES MC Jhika Gali	6.077	09.10.15
89	Re-const of 2 No Class Rooms i/c Verandah GGPS Dewal No.1 Tehsil Murree.	3.991	13.04.16
	Tehsil Kotli Sattian.	0	
90	Re-const of 2 Nos. Class Rooms in GBHS Anwali.	4.018	09.10.15
91	Re-const of 2 Nos. Class Rooms in GGHS Dheer Kot Sattian	4.018	09.10.15
92	Re-const of 1 No. Class Room in GGMPs Begal	2.038	09.10.15
93	Re-const of 2 Nos. Class Rooms in GBPS Kotli Sattian.	3.291	09.10.15
94	Re-const of 2 Nos. Class Rooms in GBES Ghnoian	3.291	09.10.15
95	Re-const of 2 Nos. Class Rooms in GGES Chowki Waghla.	4.018	09.10.15
	Total	168.187	

Annex-AA
Para-1.2.3.7

Name of Office	PD P No	Amount (Rs)	Remarks
DO (Transport)	5	98,000	Drawl of Conveyance Allowance not admissible while availing Official Vehicle
Dy. DEO(W-EE) Rawalpindi	1	89,867	Pay & Allowances required to be refixed at initial after regularization
	3	1,521,885	Pay & Allowances required to be refixed at initial after regularization
	6	156,765	Drawl of Pay & Allowances after Superannuation during 2015-16
Dy DEO (EE-M) Kahuta	3	714,240	Drawl of 30 % SSB Allowance in lieu of pension after regularization of services
Dy DEO (EE-M) Kallar Syyedan	2	312,480	Drawl of 30 % SSB Allowance in lieu of pension after regularization of services
	3	34,536	Inadmissible special Allowance was paid
Dy DEO (EE-W) Kahuta	4	804,240	Drawl of 30 % SSB Allowance in lieu of pension after regularization of services
Dy DEO (W-EE) Kotli	4	55,642	Conveyance allowance during Leave

Name of Office	PD P No	Amount (Rs)	Remarks
Sattian			
Dy DEO (W-EE) Kotli Sattian	6	2,081,710	Penalties imposed
Dy DEO (M-EE) Kotli Sattian	1	92,963	Official of BS 9 but Pay was wrongly fixed at BS 14
	4	152,335	Drawl of Pay & Allowances after resignation
	5	393,373	advance increments of higher qualification
	6	51,971	Conveyance Allowance was not deducted during long leaves
Dy DEO (M-EE) Gujar Khan	1 & 2	1,210,234	Pay & Allowances and 30 % SSB Allowance
Dy. DEO(M-EE), Rawalpindi	7	93,500	Special increment of 01.09.2007
	9	221,092	30 % SSB Allowance is not admissible after regularization
	11	98,496	Inadmissible Allowances
Dy. DEO(W-EE) Gujar Khan	1	161,103	Pay & Allowances required to be refixed at initial and after regularization
	2	767,984	30 % SSB Allowance is not admissible after regularization
	4	243,306	Drawl of Pay & Allowances after Superannuation during 2015-16
Dy. DEO (W-EE) Kallar Syedan	6	262,395	paid Conveyance Allowance during summer vacation 2015-16
	7	91,420	After regularization, allowed them to draw annual increment
	8	505,740	T paid 30% Social Security Benefit in lieu of pension
	9	36,064	Drawl of Conveyance Allowance during leaves
	11	19,326	Inadmissible Allowances
Dy. DEO (W-EE) Taxila	8	363,184	Not admissible during summer vacations
Dy. DEO (W-EE) Taxila	9	306,267	After regularization, allowed them to draw annual increment
	10	127,500	Special Increment of class -IV
Dy DEO (EE-M) Rawalpindi	11	475,612	30 % Social Security Benefit Allowance
EDO (Health), Rawalpindi	9	83,680	Special Increment of class -IV
	14	56,432	House rent Allowance
DO (Health-II)	3	628,665	Payment after retirement
	4	220,160	Conveyance Allowance not admissible during

Name of Office	PD P No	Amount (Rs)	Remarks
			long leaves
	5	48,960	30 % Social Security Benefit Allowance i
	7	60,000	Drawl of Conveyance Allowance not admissible while availing Official Vehicle
RHC Daultala	1	414,960	Pay & Allowances required to be refixed at initial after regularization
RHC Daultala	3	168,000	Health Sector Reform Allowance
	2	257,340	Loss due to non allotment of Official Residences to Staff
RHC Lehtarar	3	153,739	30% SSB Allowance , HSRA & Conveyance Allowance during long leaves
THQ Hospiatal Murree	3	1,342,748	Adhoc Allowance 2010@ 50%
	3	606,000	Health Sector Reform Allowance
	4	508,920	Irregular shifting of Headquarter
	7	103,560	conveyance allowance.
THQ Hospital Gujar Khan	8	250,000	Inadmissible drawn of Incentive Allowance
	10	1,048,496	Irregular drawl of pay
THQ Hospital Kaller Syedan	2	2,156,000	Adhoc Allowance 2010@ 50%
	3	206,192	facility of conveyance allowance
PHC Khayaban e Sir Syed	12	35,377	conveyance allowance is not admissible during leave period
THQ Hospital Taxila	5	56,129	Conveyance Allowance is not admissible during leave period
	6	142,068	Conveyance Allowance HRA & 5 % HR
	7	1,595,430	Penal Rent
	8	10,071	Inadmissible Allowances
	9	21,750	30 % SSB Allowance in lieu of Pension not admissible to contract employees
THQ Hospital Kahuta	2	2,028,000	HSRA
	8	22,602	Conveyance Allowance during leave
THQ Hospital Kotli Sattian	2	720,000	HSRA
	5	117,130	Special Increment of class -IV
	9	520,883	Conveyance & House Rent Allowance
	10	185,796	Conveyance Allowance during leave
Dy DEO (M-EE), Kahuta	10	385,600	Charge Allowance
Dy DEO (M-EE), Kallar Sayyedana	8	329,400	Charge Allowance
Dy DEO (W-EE), Kahuta	10	617,800	Charge Allowance

Name of Office	PD P No	Amount (Rs)	Remarks
Dy. DEO(M-EE) Gujjar Khan	5	123,600	Charge Allowance
Education Officer (MC & ZC)	2	38,511	Charge Allowance & Conveyance Allowance
Dy. DEO (W-EE) Taxila	13	38,200	Charge Allowance & Conveyance Allowance
	15	17,431	Conveyance Allowance during leave
PHC Khayaban-e-sir syed	7	171,190	Special Increment of class -IV
DO (Health)	3	559,824	HSRA payment
DO (Roads)	1	62,244	Conveyance Allowance during leave
	2	47,021	House rent Allowance
Total		27,703,139	

Annex-AB
Para-1.2.3.9

Formation	PDP #	Period	Description	Amount (Rs)
Tax Branch DCO	18	2015-16	Board Tax	7,400,000
	18	2015-16	Zila council Canteen 2015-16	189,200
	18	2015-16	Chatter Garden	4,618,462
DO (Livestock)	15	2015-16	Purchee Fees	31,877
EDO (MS)	1	2015-16	Land Conversion Fee	576,898
DO (Health)	17	2015-16	Liquidation Damages	26,188
	18	2015-16	Purchee Fees	12,184
THQ Hospital Gujar Khan	6	2015-16	Canteen Rent	60,000
Dy DEO (M-EE) Kotli Sattian	8	2015-16	Income Tax	87,000
			Total	13,001,809

Annex-AC
Para-1.2.3.10

Descriptions	Head of account	Name of Contractor	Collection in 2014-15	In six months 2015-16
Auction of shop Board	Rawal Town	Qabot khan s/O Mir akbar Khan	3,800,000	NIL
Auction of shop Board	Potohar Town	Raja Latif S/O Raja M. Hanif	3,260,000	NIL
Auction of shop Board	Taxila Town	Shahid Khan S/O Hakam Khan	2,300,000	NIL
Auction of shop Board	Kotli Sattian	Zabart Khan S/O Akbar Khan	400,000	NIL
Auction of Advertisement Fee	Kahuta	Malik M. Ishtiaq S/o M. Ishaq	1,120,000	NIL
---do---	Kalar Syedan	---do---	1,270,000	NIL
---do---	Gujar Khan	---do--	6,220,000	NIL
Board/Banner			608,075	NIL
Licence Fee			847,800	NIL
Total			19,825,875	NIL

Annex-AD
Para-1.2.3.11

Vr.# & Date	Name of work	Nature of Dismantling	Qty	Amount (Rs)
01 of 05.01.16	Rehabilitation of road from Gorakhpur to chountra	Dismantling & removing of existing road metalling. (90% of Qty can be reused).	38,850	699,300
09 of 05.01.16	Repair / improvement of road police line CPO		69,578	1252,404
11 of 05.01.16	Repair / improvement of road from Aaj CNG dhoke choudhrian to Allama Iqbal colony		12,409	223,362
17 of 05.01.16	Repair / improvement of road from misria to chur chowk to existing Gul vert		2,332	41,976
19 of 04.02.16	Repair / Rehabilitation of defense road and Morgah		63,918	1150,524
31 of 08.02.16	Repair / improvement of road from opposite aviation camp to mohri Ghazan		16,006	288,108
31 of 08.02.16	-do-	Dismantling PCC (90% of Qty can be reused)	2,924	52,632
35 of 08.02.16	Repair / improvement of Dhoke Mustaqeem link road Siham new Abdali	Dismantling & removing of existing road metalling. (90% of Qty can be reused).	12,629	227,322
38 of 11.02.16	Rehabilitation of link road papan		3,485	62,730
40 of 11.02.16	Repair / improvement of road from Chakri road to Giria road		44,245	796,410
07 of 07.03.16	Rehabilitation of link road Dhanda village		13,052	234,936
05 of 05.04.16	Construction of road from kallar road to Gakhar Sannai & Tarhala Baghjal		8,364	150,552
14 of 18.04.16	S/R to Jabhrian Narrar road		804	14,472
15 of 10.09.15	Repair / improvement of road from Chakri road to Giria road		44,245	796,410
28 of	Rehabilitation of road from chak		12,200	219,600

Vr.# & Date	Name of work	Nature of Dismantling	Qty	Amount (Rs)
22.09.15	Bel Khan to village viance			
22 of 22.09.15	Rehabilitation of road from chak Bel Khan to village viance		12,200	219,600
23 of 30.10.15	Rehabilitation of road from chatri chowk to dhoke hafiz chowk		25,861	465,498
04 of 10.11.15	Construction of road from kallar road to Gakhar Sannai & Tarhala Baghjal		8,364	150,552
08 of 10.11.15	Rehabilitation of road from Ghorakhpur to chountra		29,055	522,990
10 of 10.11.15	Rehabilitation of link road chak Bel Abadi to link road koljan guru via graveyard		10,660	191,880
33 of 26.11.15	Rehabilitation of link road Dhanda village		3,183	57,294
23 of 17.12.15	Rehabilitation of link road Dhanda village		5,412	97,416
31 of 29.12.15	Rehabilitation of road from chak B&J Khan to village viance		12,200	219,600
Total				8,135,568

Annex-AE
Para-1.2.3.12

Vr No.	Date	Scheme No.	Qty	Amount (Rs)
6	02.12.2015	Rehab of link road village Gareeba incl. culverts and approaches 1-km	7,938	255,206
22	21.09.2015	Widening and Improvement of Jourian Chakri road 16.30km	132,280	4,021,312
27	22.09.2015	Construction of road from GT Road to Sari via Jhmat & Manga	7,302	182,550
22	12.10.2015	Rehab. Of road from Chak Beli Khan to village vinse	4,592	151,536
2	3.10.2015	Construction of Wah General Hospital Road	6,400	172,800
7	10.11.2015	Const. of road from Nadar Chowk to Jungi Dam Road	10,600	318,000
41	30.11.2015	Const. of road from Bank Chowk to Doke Kashmirian	4,002	131,866
2	2.12.2015	Rehab. Of link road village Jatal length 1.0 km	6,104	164,808
		Total		5,398,078

Annex-AF
Para-12.3.13

Vr. No.	Date	PDP#	Scheme	Amount (Rs)	
16	12.05.2016	11	Rehabilitation of Kallar Bewal Road Length 10.50, Gujjar Khan	105,250	
31	25.05.2016		Rehab. Of link road Kallar Bewal road length 10.50 , Gujjar Khan	31,655	
36	25.05.2016		Rehab. Of link road Kallar Bewal road length 9.1 km, Gujjar Khan	19,213	
6	02.06.2016		Widening and improvemt of road from Bhartha Chowk to village Bhartha	22,841	
31	21.06.2016		Rehab. Of road from Pind Jhatla to Dhoke Sher Zaman, Rwp 3km	19,741	
33	22.06.2016		Construction of Charki Adda Bye Pass 1.10 km	123,696	
34	22.06.2016		Rehab. Of road from Chak Beli Khan to Dhoke Bhatti length 2.50km	88,641	
36	22.06.2016		Rehab. Of Aansi Bridge Gujjar Khan Bewal road	69,918	
39	23.06.2016		Widening and improvement of road from Dudhamber to Nila	99,821	
46	24.06.2016		Widening and improvement of road from Lilitot School to Askari XIV	85,287	
27	06.01.2016		Const. of flood damaged link road Dhoke Alif	3,912	
29	28.04.16		Const of road Narla UC Hotla, Kahuta	21,962	
23	28.04.16		Rehab of road from Gujjar Khan Bewal road 3.44km	61,668	
12	12.04.2016		Improvement of internal roads of nur khan base	341,348	
11	12.04.2016		Widening and improvement of road from Dudhamber to Nila 5.0km	485,916	
16	10.03.2016		Const of link road Sori to Dora Khalool	35,964	
17	14.03.2016		Rehab. Of link road Kallar Bewal road to Gujjar Khan (Habib Chowk to Sui Chemian) 9.10km	171,420	
25	05.01.2016		12	Repair and imp. Of road from Gajanwala Chowk to Khanna Pul 3.8km	47,668
21	04.02.2016			Repair of road from Dheri Road to Dhamial Camp 1.30km	45,895
12	12.04.2016			Imp. Of internal roads of Nur Khan Air Base, Rawalpindi	199,277
16	10.03.2016	Const of link road Sori to Dora Khalool		143,770	
15	10.03.2016	Rehab. Of Kallar Bewal road 9.10km		47,309	
		Total		2,272,172	

Annex-AG
Para-1.2.3.15

Sr. No.	Name of CNG Station/Petrol Pumps.	Paid upto last year.	Payment due for the years	Amount
1.	Raja Gas Station Bewal Road Near Habib Chowk Gujarkhan (Petrol Pump) (PSO) P.O.Qazian.	2009-10	2010-11 to 2015-16	35,000
2.	M/S Mashallah CNG Station Khasra No. 1219, Khewat No. 572 Mouza Jarahi Tehsil and District Rawalpindi on 502 Workshop Adyala Road.	2013-14	2014-16	15,000
3.	Diva CNG Station Near Rakshanda Mosque Adyala Road Rawalpindi.	2007-08	2008-09 to 2015-16	45,000
4.	Choudhry Filling Station (PSO) Mohra Chapper Chakri Road Rawalpindi.	2012-13	2013-14 to 2015-16	20,000
5.	M/S Attock Petroleum Ltd KM No.8 on Kallar Doberan Road Kahuta.	2004-2005	2005-06 to 2015-16	60,000
6.	Nadeem Gas Station Adyala Road Near PSO Pump GorakhPur Rawalpindi.	2004-2005	2005-06 to 2015-16	60,000
7.	M/S Sajid Filling Station (CNG) Qazian Habib Chowk between Bewal Road Tehsil Gujarkhan.	2012-2013	2013-14 to 2015-16	20,000
8.	M/S Admore Gas Private Ltd Qazian Habib Chowk Bewal Road Gujarkhan.	2009-10	2010-11 to 2015-15	35,000
9.	M/S Askri CNG Project Army Welfare Trust Near Bus Stand Gorakhpur Tehsil and District Rawalpindi.	2012-13	2013-14 to 2015-16	20,000
10.	M/S Sea Shell International CNG Station Mouza Kotha Khurd Chakri Road Rawalpindi.	2004-2005	2005-06 to 2015-16	60,000
11.	M/S Rajgan CNG Station Mouza Gorakhpur Adyala Road Rawalpindi.	2012-2013	2013-14 to 2015-16	20,000
12.	M/S Hussain CNG Mouza Narali Kaswal P.O.Qazian Habib Chowk Bewal Road Gujarkhan.	2008-09	2009-10 to 2015-16	40,000
13.	M/S Pak CNG Station Qazian Road Tehsil Gujarkhan.	2004-2005	2005-06 to 2015-16	60,000
14.	Al-Kareem CNG Mouza Chapper Chakri	2013-14	2014-15 to	15,000

Sr. No.	Name of CNG Station/Petrol Pumps.	Paid upto last year.	Payment due for the years	Amount
	Road Tehsil and District Rawalpindi.		2015-16	
15.	M/S Mirza Gas Company Mouza Changa Bangial Bewal Road Gujarkhan.	2005-2006	2006-07 to 2015-16	55,000
16.	M/S Haifa (Pvt) Ltd CNG Station at Adyala Road Mouza Daghla Tehsil and District Rawalpindi.	2011-12	2012-13 to 2015-16	25,000
17.	M/S Vision -2 CNG Station Mouza Dhaman Syedian Main Adyala Road Rawalpindi.	2007-08	2008-09 to 2015-16	45,000
18.	M/S Mani Enterprises CNG Station Mouza Kaliyal Main Adyala Road Tehsil and District Rawalpindi.	2012-2013	2013-14 to 2015-15	20,000
19.	M/S Heaven Enterprises CNG Station Mouza Kotha Khurd Main Chakri Road Tehsil and District Rawalpindi.	2012-2013	2013-14 to 2015-16	20,000
20.	M/S Swiss Enterprises (CNG Station) Khasra No.1193/1 Mouza Jarahi Main Adyala Road KM 6-7 Khewat No. 339 Khatoni No.382 Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
21.	M/S Raja CNG Filling Station Mouza Habib Kanyal at Khasra No.206,263 Khewat No. 5,22 Khatoni No. 42,45 on Gujarkhan Bewal Road Km 3 Tehsil Gujar khan	2011-12	2012-13 to 2015-16	25,000
22.	M/S Lilla CNG Filling Station Khewat No. 576 Khatoni No. 670 to 678, 672Khasra No.1220 Mouza Jarahi Main Adyala Road Tehsil and District Rawalpindi.	2011-12	2012-13 to 2015-16	25,000
23.	M/S Warsi CNG Station Kita No. 30 Khewat No. 167 Khatoni No. 371-375 Mouza Narali Kaswal Habib Chowk Tehsil Gujarkhan District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
24.	M/S Hamza CNG Station Khasra No. 3548 Khewat No.1164 Mouza Rajar Chakri Road Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
25.	M/S Bosicar Pakistan Petrol/ CNG Pump Khasra No.971,970,965,969,967 Mouza Sagra Behrama KM NO. 4.4.on Jhang Bahatar Behrama Road Tehsil Taxila	2006-07	2007-08 to 2015-16	50,000

Sr. No.	Name of CNG Station/Petrol Pumps.	Paid upto last year.	Payment due for the years	Amount
26.	M/S Noman CNG Filling Station Khasra No.53,1589/54 Khewat No. 261-262 Khatoni No. 442-443 Mouza Hayal Rania KM 9-10 Chakri road Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
27.	M/S Lalajee CNG Filling Station Khewat No. 606 Khatoni No.892,893, Khasra No.950/951 Mouza Jalal Din Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
28.	Safeway CNG Station Khasra No. 767, Khewat No. 480 Khatoni No. 596 Mouza Dhamman Adyala road Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
29.	M/S Crystal CNG Station Khasra No. 235,1147/373 Khewat No. 221/275 Khatoni No. 370/460 Mouza Hayal Ranyial Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
30.	M/S Pak CNG Filling Station Khasra No.1165/508 Khewat No. 46 Mouza Hayal Rania Main Chakri road near Police Chak Post Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
31.	Admore Gas Filling Station Khasra No.1098/2,1099/2,1101 Khewat No. 372 Mouza Sehal Chakri road Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
32.	Shah Kaf CNG Station Khasra No. 1603/322 Khewat No.340 Mouza Hayal Dhamial KM No.9 Chakri road Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
33.	M/S Kaswa International CNG Station Khasra No.1266/735 Khewat / Khatoni No.97/122 Mouza Kalial Adyala road Tehsil and District Rawalpindi	2006-07	2007-08 to 2015-16	50,000
34.	M/S Max Gas CNG Filling Station. Kasra No. 1524/1223 Khewat No.291, Khatoni No. 351 Mouza Mohri Ghazan Tehsil and District Rawalpindi.	2006-07	2007-08 to 2015-16	50,000
35.	M/S Friends CNG Filling Station Khasra No. 1550/1266 Khewat No. 259,279,Khatoni No.	2006-07	2007-08 to 2015-16	50,000

Sr. No.	Name of CNG Station/Petrol Pumps.	Paid upto last year.	Payment due for the years	Amount
	350,344 Opp: Jan Plaza Khayaban Villa Chakri Road Tehsil and District Rawalpindi.			
36.	M/S Friends CNG Filling Station Khasra No. 1973,1983,1985 Khewat No. 19,43,15,Khatoni No. 25,71,21 Mouza Cheela Museum More Railway Road Rawalpindi.	2009-10	2010-11 to 2015-16	35,000
37.	M/S Abad CNG Services, Khasra No. 1200/431 & 407 Khewat No. 221 & 553 Khatoni No. 638,285 Mouza Kalyal road Tehsil and District Rawalpindi.	2012-2013	2013-14 to 2015-16	20,000
38.	M/S Usama CNG Filling Station Khasra No. 387/44, 389/46 Mouza Chapper Main Chakri Road Rawalpindi.	2012-2013	2013-14 to 2015-16	20,000
39.	M/S Nasir Filling Station Bewal Road Gujarkhan.	2012-2013	2013-14 to 2015-16	20,000
40.	National wild CNG Chakri Road Rawalpindi.	2009-10	2010-11 to 2015-16	35,000
			Total:	1,550,000

Annex-AH
Para-1.2.4.3

Document No	G/L Acc	G/L Acc Description	Posting Date	Amount (Rs)
5100213266	A03927	Purchase of drug and medicines	01.06.2016	862,500
5100381120	A03927	Purchase of drug and medicines	03.05.2016	1,046,750
5100262302	A03927	Purchase of drug and medicines	03.05.2016	2,062,000
1905224404	A03927	Purchase of drug and medicines	04.05.2016	99,705
1905224403	A03927	Purchase of drug and medicines	04.05.2016	99,830
1905232936	A03927	Purchase of drug and medicines	04.06.2016	34,200
1905283704	A03927	Purchase of drug and medicines	04.06.2016	389,000
1905301381	A03927	Purchase of drug and medicines	04.06.2016	263,000
1905270938	A03927	Purchase of drug and medicines	04.06.2016	67,600
1905090621	A03927	Purchase of drug and medicines	07.04.2016	400,000
1905090620	A03927	Purchase of drug and medicines	07.04.2016	434,700
5100205284	A03927	Purchase of drug and medicines	08.04.2016	1,980,000
5100234237	A03927	Purchase of drug and medicines	08.04.2016	639,300
5100242301	A03927	Purchase of drug and medicines	08.04.2016	916,750
1905141764	A03927	Purchase of drug and medicines	11.04.2016	49,990
1905141763	A03927	Purchase of drug and medicines	11.04.2016	49,959
1905044995	A03927	Purchase of drug and medicines	11.04.2016	170,000
1905290583	A03927	Purchase of drug and medicines	14.06.2016	6,300
5100201330	A03927	Purchase of drug and medicines	15.06.2016	645,000
5100373092	A03927	Purchase of drug and medicines	16.03.2016	617,500
1905149627	A03927	Purchase of drug and medicines	19.04.2016	5,500
1905149628	A03927	Purchase of drug and medicines	19.04.2016	27,600
1905192958	A03927	Purchase of drug and medicines	25.05.2016	26,404
1905107894	A03927	Purchase of drug and medicines	26.04.2016	10,945
1905107895	A03927	Purchase of drug and medicines	26.04.2016	18,470
1905088028	A03927	Purchase of drug and medicines	26.04.2016	324,920
1905221238	A03927	Purchase of drug and medicines	26.04.2016	311,350
1905139627	A03927	Purchase of drug and medicines	26.04.2016	123,901
1905174911	A03927	Purchase of drug and medicines	26.04.2016	174,000
1905088029	A03927	Purchase of drug and medicines	26.04.2016	18,470
1905213293	A03927	Purchase of drug and medicines	26.04.2016	10,945
5100206304	A03927	Purchase of drug and medicines	27.04.2016	963,160
5100266411	A03927	Purchase of drug and medicines	27.06.2016	1,400,000
5100266410	A03927	Purchase of drug and medicines	27.06.2016	522,000

Document No	G/L Acc	G/L Acc Description	Posting Date	Amount (Rs)
1905441778	A03927	Purchase of drug and medicines	27.06.2016	97,500
1905318789	A03927	Purchase of drug and medicines	27.06.2016	49,600
1905291017	A03927	Purchase of drug and medicines	27.06.2016	99,840
1905291018	A03927	Purchase of drug and medicines	27.06.2016	100,000
1905440454	A03927	Purchase of drug and medicines	27.06.2016	99,960
1905449991	A03927	Purchase of drug and medicines	27.06.2016	97,500
1905440455	A03927	Purchase of drug and medicines	27.06.2016	99,988
1905237055	A03927	Purchase of drug and medicines	28.04.2016	9,312
1905237056	A03927	Purchase of drug and medicines	28.04.2016	6,625
1905208493	A03927	Purchase of drug and medicines	28.04.2016	7,760
1905209736	A03927	Purchase of drug and medicines	29.04.2016	79,980
1905175729	A03927	Purchase of drug and medicines	29.04.2016	37,500
1905175727	A03927	Purchase of drug and medicines	29.04.2016	155,700
1905131458	A03927	Purchase of drug and medicines	29.04.2016	6,625
5100333232	A03927	Purchase of drug and medicines	30.05.2016	1,070,550
1905161937	A03927	Purchase of drug and medicines	30.05.2016	101,800
1905161936	A03927	Purchase of drug and medicines	30.05.2016	90,000
1905161935	A03927	Purchase of drug and medicines	30.05.2016	380,000
		Total in Last Quarter		17,361,989

Annex-AI
Para-1.2.4.5

Sr. No	Name	Cheque No	Date	Amount (Rs)
1	Mr.Zia Hussain	53153262	22.09.2015	6,032,851
2	Mr.Usman	53153263	22.09.2015	835,610
3	Muhammad Munir	53153275	22.09.2015	2,510,390
4	Mr.Asad Mehmood	53153265	22.09.2015	2,010,426
5	Mr.Jahangir Islam	53153266	22.09.2015	292,230
6	Mr.Frukh Mehmood	53153267	22.09.2015	205,984
7	Mr.Junaid Ahmed	53153268	22.09.2015	775,347
8	M.Ehasan	53153269	22.09.2015	456,000
9	Muhammad Irshad	53153270	22.09.2015	620,521
10	Muhammad Shabbir	53153271	22.09.2015	147,300
11	Mr.Sajjad	53153272	22.09.2015	155,000
12	M.Ijaz	53153273	22.09.2015	432,000
13	Mr.Nafees	53153274	22.09.2015	32,000
Total				14,505,659

Annex-AJ
Para-1.2.4.9

Sr.No.	Item	Price (Rs)	Qty	Amount (Rs)
1	Doplex 200 Desktop FHR	94,000	3	282,000
2	Ultrasound Machine	550,000	3	1,650,000
3	B.P Apparatus Mercury	5,800	3	17,400
4	Tee Drums 12x12	1,440	3	4,320
5	Delivery Set	2,565	3	7,695
6	Iron Bed	26,780	6	160,680
7	Instrument Trolley	5,352	3	16,056
8	Delivery Table	14,980	3	44,940
9	D&C Set	2,970	3	8,910
	Total			2,192,001

**LIST OF DISPENSARY OPERATIONAL WITHOUT
DOCTOR/DISPNSER**

Sr. No.	Name of Dispensary
1	Rural Dispensary Saroba
2	Rural Dispensary Mori
3	Rural Dispensary Malote Sattian.
4	Rural Dispensary Pathwera
5	Rural Dispensary Kamra
6	Rural Dispensary Sehri
7	Rural Dispensary Kuthian
8	Rural Dispensary Sarmandal
9	Rural Dispensary Prindla
10	Rural Dispensary Phoophandi
11	Rural Dispensary Mora Numb Romal
12	Rural Dispensary Karli
13	Rural Dispensary Lehri
14	Rural Dispensary Baghoon
15	Rural Dispensary Baghar
16	Rural Dispensary Kuri Khuda Baksh