



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
ATTOCK

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS.....	I
PREFACE	III
EXECUTIVE SUMMARY.....	IV
SUMMARY TABLES & CHARTS.....	VII
TABLE 1: AUDIT WORK STATISTICS	VII
TABLE 2: AUDIT OBSERVATIONS	VII
TABLE3: OUTCOME STATISTICS.....	VII
TABLE4: IRREGULARITIES POINTED OUT.....	VIII
TABLE 5 COST BENEFIT	VIII
CHAPTER 1	1
1.1 DISTRICT GOVERNMENT, ATTOCK	1
1.1.1 INTRODUCTION OF DEPARTMENTS	1
1.1.2 COMMENTS ON BUDGET AND ACCOUNTS (VARIANCE ANALYSIS)	1
1.1.4 BRIEF COMMENTS ON THE STATUS OF COMPLIANCE WITH PAC DIRECTIVES	3
1.2 AUDIT PARAS	5
1.2.1 NON-PRODUCTION OF RECORD	6
1.2.1.1 NON-PRODUCTION OF RECORD – RS 2.20 MILLION.....	6
1.2.2 IRREGULARITY AND NON-COMPLIANCE	7
ANNEXURES	32
ANNEXURE-A	33
ANNEXURE-B.....	40
ANNEXURE-C.....	41
ANNEXURE-D	41
ANNEXURE-E.....	42
ANNEXURE-F	43
ANNEXURE-G	44

ANNEXURE-H	47
ANNEXURE-I.....	48
ANNEXURE-J.....	50
ANNEXURE-K	51
ANNEXURE-L.....	52
ANNEXURE-M.....	53
ANNEXURE-N	54
ANNEXURE-O	56
ANNEXURE-P.....	58
ANNEXURE-Q	59
ANNEXURE-R.....	60

ABBREVIATIONS & ACRONYMS

AIR	Audit Inspection Report
ADP	Annual Development Plan
B&R	Building & Road
BHU	Basic Health Unit
CBR	Central Board Of Revenue
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)
DHO	District Health Officer
DO	District Officer
DTL	Drug Testing Lab
DHQ	District Headquarters
DDC	District Development Committee
EDO	Executive District Officer
FD	Finance Department
FTF	Frogh-e-Taleem Fund
GBHSS	Government Boys Higher Secondary School
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
LG & CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memorandum For Departmental Accounts Committee
MS	Medical Superintendent
NAM	New Accounting Model
NSB	Non Salary Budget
NPA	Non Practicing Allowance
OFWM	On Farm Water Management
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Regulatory Authority

PPR	Punjab Procurement Rules
RHC	Rural Health Center
SDA	Special Drawing Account
SMC	School Management Council
SMO	Senior Medical Officer
SSB	Social Security Benefit
S&GAD	Services and General Administration
TS	Technical Sanction
THQ	Tehsil Headquarters
W&S	Works and Services

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and section 8 and 12 of AGP's Ordinance 2001 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of the Provincial Government. Accordingly, the audit of all receipts and expenditure of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Attock for the Financial Year 2016-17. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 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:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 15 officers and staff, total 3486 man-days and the annual budget of Rs 20.087 million for the Financial Year 2017-18. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the District Government, Attock for the financial years 2016-17.

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

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

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

a. Scope of Audit

Total expenditure of the District Government Attock for the Financial Year 2016-17 was Rs 4,298.272 million covering 595 formations. Out of this DG District Audit (N) Punjab audited an expenditure of Rs 2,582.272 million which in terms of percentage was 60.076% of total expenditure. Out of this DG District Audit (N) Punjab, audited 35 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Attock for the Financial Year 2016-17, was Rs 25.432 million. Out of this DG District Audit (N) Punjab audited receipts of Rs 3.812 million which in terms of percentage 14.989% of auditable expenditure.

b. Recoveries at the instance of audit

Recoveries of Rs 89.617 million were pointed out, which were not in the notice of the executive before audit. However, no recovery was affected till compilation of this report.

c. Audit Methodology

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

d. Audit Impact.

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

e. Comments on Internal Control and Internal Audit Department.

Internal control mechanism of the District Government Attock was not found satisfactory during audit. Many instances of weak internal control have been highlighted during the course of audit, which includes some serious lapses

like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak internal controls.

Section 115-A (1) of PLGO, 2001, empowers District Administration to appoint an internal Auditor but the same was not appointed in District Administrations.

f. The Key Audit Findings of the Report

- i. Non Production of record of Rs 2.20 million noted in one case¹.
- ii. Non Compliance of Rules of Rs 146.444 million noted in eighteen cases²
- iii. Performance related issues of Rs 4,933.691 million noted in four cases³.
- iv. Internal Control Weaknesses of Rs 107.646 million noted in ten cases⁴

g. Recommendations

1. The PAO needs to take appropriate action for non-production of record.
2. The PAO needs to rationalize its budget with respect to utilization.
3. Departments need to comply with the Public Procurement Rules for rational purchases of goods and services.
4. The PAO needs to make efforts for expediting the realization of various Government receipts.

¹ Para 1.2.1.1

² Para 1.2.2.1 -1.2.2.18

³ Para 1.2.3.1 -1.2.3.4

⁴ Para 1.2.4.1 -1.2.4.10

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	7,198.480
2	Total formations under Audit Jurisdiction	595	7,198.480
3	Total Entities (PAOs) Audited	1	3,696.685
4	Total formations Audited	35	3,696.685
5	Audit & Inspection Reports	35	3,696.685
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observations

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound Asset management	0
2	Financial management	146.444
3	Internal controls	107.646
4	Others	4,935.891
TOTAL		5,189.981

Table3: Outcome Statistics

(Rs. in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	0	119.297	3.812	2,597.539	2,720.648	1,158.577
2	Amount Placed under Audit Observation/ Irregularities of Audit	1.20	113.972	33.544	5,041.265	5,189.981	485.669
3	Recoveries Pointed Out at the instance of Audit	0	40.054	18.83	30.733	89.617	58.501

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
4	Recoveries Accepted/ Established at the instance of Audit	0	40.054	18.83	30.733	89.617	57.695
5	Recoveries Realized at the instance of Audit	0	0	0	0	0	1.331

* The amount mentioned against serial No 1 in column "total current year" is the sum of expenditure and receipts, whereas the total expenditure audited for the current year was Rs 2,720.648 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.	146.444
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	72.135
5	Recoveries, overpayments or unauthorized payments of public money.	54.341
6	Non-production of record to Audit.	2.200
7	Others, including cases of accidents, negligence etc.	4,914.861
	Total	5,189.981

Table 5 Cost Benefit

(Rs. in million)

Sr No	Description	Amount
1	Out lays Audited(Items 1 of Table 3)	2,720.648
2	Expenditure on Audit	3.201
3	Recoveries realized at the instance of Audit	0
	Cost Benefit Ratio	1:0

CHAPTER 1

1.1 District Government, Attock

1.1.1 Introduction of Departments

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

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

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

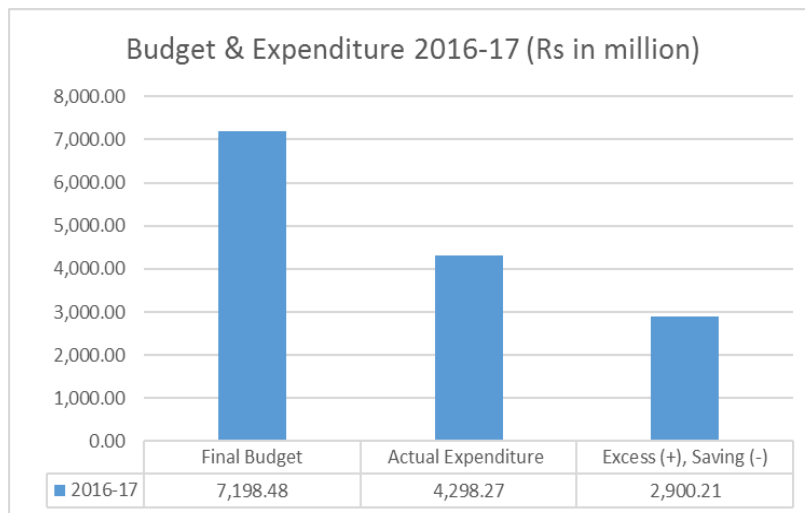
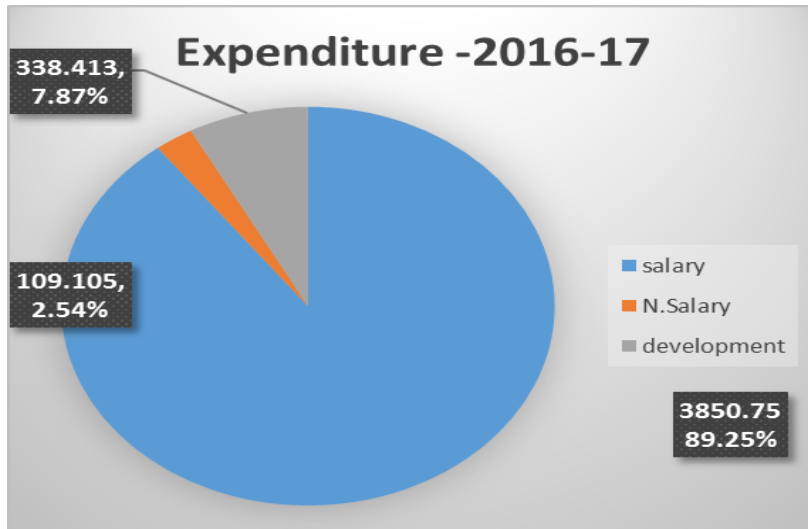
Total budget of District Government Attock was Rs 7198.48 including Salary component of Rs 6,114.808 million, Non Salary component of Rs 174.202 and Development component of Rs 909.466 million. Expenditure against Salary component was Rs 3,850.753 million, Non Salary component was Rs 109.105 million and Development component was Rs 338.413 million. Overall savings were Rs 2,900.21 million which was of total budget.

(Rs. in million)

Financial Year 2016-17	Budget	Expenditure	Excess (+)/ Saving (-)	% Saving
Salary	6,114.81	3,850.75	-2,264.06	37.03
Non Salary	174.202	109.105	-65.10	37.37
Development	909.466	338.413	-571.05	62.79
Total	7,198.48	4,298.27	-2,900.21	

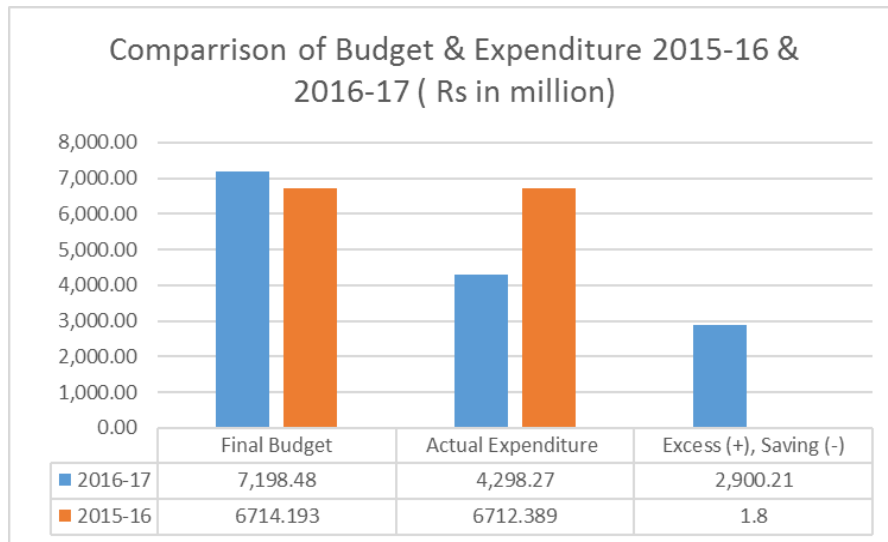
As per the Appropriation Account 2016-17 of District Government Attock, the original budget was Rs 7,074.212 million, supplementary grant was Rs 124.268 million whereas Rs 1,990.239 million were surrendered/ withdrawn and the final budget was Rs 5,208.240 million. Against the final budget, total expenditure incurred by District Government during 2016-17 was Rs 4,298.272 million, as detailed at Annexure-B

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



The overall saving of Rs 2,900.21 million was 40.30% of the final budget.

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



There was increase of 7.213% and -35.965% in Budget Allocation & Expenditure incurred respectively for the financial year 2016-17 as compared to the previous year.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Paras of Audit Year 2016-17.

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
9	2013-14	10	Not convened
10	2014-15	7	Not convened
11	2015-16	33	Not convened
12	2016-17	38	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-production of record – Rs 2.20 million

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

Various formations of District Government Attock did not produced auditable record of Rs 2.20 million for Financial Year 01.07.2016 to 31.12.2016. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified as detail given at Annexure-C

Audit holds that due to defective financial discipline and weak internal controls, relevant record was not produced to audit by the auditee in violation of constitutional provisions.

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

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

1.2.2 Irregularity and Non-Compliance

1.2.2.1 Irregular payment of salaries to the contingent paid staff - Rs 33.330 million

According to Finance Department letter No.FD. SO (GOODS)44-4/2011 dated 11th September 2014, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. As per preface of Schedule of Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004.
- c) According to para No. 01 of MS letter No. 8971 dated 15-09-2010 “ The contractor will employ preferably retired Army/Rangers officials to act as supervisors and guards.”

DHQ Hospital Attock had drawn Rs 33.330 million during 01.07.2016 to 31.12.2016 from treasury for payment of salaries to daily wage staff / contingent paid staff during 2014-15. Expenditure was held irregular due to the following reasons:

- Staff was appointed without fulfilling codal formalities as mentioned in the recruitment policy referred *ibid*.
- No sanctioned strength of the contingent paid staff was available in the budget book.
- Appointment orders, duties roster, disbursement record, acquaintance rolls and CNIC copies were also neither available on record nor shown to audit.
- No recruitment of security Guard preferred the retired Army/Rangers officials in violation of above instructions.

This resulted in unauthorized drawl of Rs 33.330 million.

Audit was of the view that unauthorized payment contingent paid staff was made due to defective financial discipline and poor administration.

The matter was reported to PAO in August, 2017 but neither reply was

submitted nor DAC was meeting convened till finalization of this report.

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

(AIR Para # 1)

1.2.2.2 Irregular procurement without tendering – Rs 23.33 million

According to Rule 12 (1) & (2) of PPRA 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.

Various formations had incurred expenditure of Rs 23.33 million on account of procurement of different items during Financial Year 2015-16 and 2016-17 without calling tenders as required under PPRA Rules 2014 resulted in irregular procurement. The detail is at detailed at Annexure-D

Audit is of the view that due to negligence, irregular procurement was made

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

Audit recommends to conduct inquiry for irregular procurement of expenditures amounting to Rs 23.33 million.

1.2.2.3 Irregular procurement due to splitting without calling quotations – Rs 23.15 million

According to PPRA Rule 2014 (59)(b) a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures; the procuring agency shall, however, ensure that such procurement is in conformity with the principles of procurement

Various formations had incurred expenditure of Rs 23.15 million on account of procurement of different items during Financial Year 2015-16 and 2016-17 without calling tenders as required under PPRA Rules 2014 resulted in irregular procurement as detailed at Annexure-E.

Audit is of the view that due to negligence, irregular procurement was made

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

1.2.2.4 Unauthorized payment of pay & allowances - Rs 17.112 million

According to Chapter-VI Para 120 of Punjab Local Government Budget Rules 2001, "No expenditure shall be incurred without the necessary appropriation or in excess of the sanctioned appropriation". Para 128 of the above rules also describes that "any expenditure incurred without sufficient appropriation would be considered as a financial irregularity".

District Officer Sports Attock accounts for the Financial Year 1.7.2014-31.12.2016, revealed that there were 2 sanctioned Post of Junior Clerk BPS-5, sanctioned by Government of Punjab Finance Department vide office order no. FD(DG) 1-42/2008(P) to DO sports Attock but 6 nos. employees as the cadre of Junior clerk have been working over and above sanctioned strength in different years. Following is the detail of employees who have been unauthorized working the afore-mentioned office. It was also pointed out that two of above employees viz Tehsil Sports Officer and Telephone Operator also working on the pay roll of DO Sports Attock without concurrence / creation of post from Finance Division. Further THQ Hospital Hazro accounts revealed that there was no sanctioned post of SMO BPS-18 but doctors were posted as SMO BPS-18 during the period 01.07.2016 to 31.12. 2016.The detail is at Annexure-F.

Audit is of the view that the payment of salary over and above the sanctioned strength and without concurrent / creation of posts without approval of Finance Department under various cadres was due to poor financial discipline and weak internal control

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

Audit recommends for regularization of expenditure from Finance Department, repatriation of employees along with stoppage of their pay and allowances working in excess of sanctioned strength of respective cadre and fixing of responsibility against the person on fault.

(AIR Para # 2)

1.2.2.5 Doubtful and un-authentic payments - Rs 11.94 million

According to Rule 4(3)(v) of PDG and TMA Budget Rules, 2003, the head of offices is responsible for ensuring that the funds allotted are spend on the activities for which the money was provided. Rule 2.22 (1) of PFR Vol-I read with Treasury Rule 4.3 every voucher should be supported by acknowledgement of the payment, signed by the person by whom or in whose behalf the claim is put forward.

District Officer Roads, Attock incurred Rs 11.94 million on account of emoluments paid to gate keepers of different road crossing of the Pakistan Railways.

Voucher No. & Date	Address of Railway Gates	Amount in Rs.
Vr #6 dt 29-12-16	78/A at KM 499/9-10	9,491,000
Vr #7, dt 29-12-16	86 AT KM 1555/13-14	1,234,588
Vr #8, dt29-12-16	55A at KM 440/1-2	1,214,588
Total		11,940,176

Following irregularities were observed:

1. Approved allocation for such purpose along with approved post were not shown to audit.
2. Acknowledgements and identity in the form of copies of CNIC Card were not on record.
3. No record of previous bills paid was available.
4. The authority of receiving of different allowances like Leave Salary, Gazzate holidays Allowances was not on record.

Audit is of the view that due to weak internal controls, expenditure was incurred without authority and acknowledgements and valid justification. This resulted in doubtful and un authentic expenditure.

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

(AIR Para # 2)

1.2.2.6 Irregular expenditure on repair of transport – Rs 11.25 million

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

During Audit of District Coordination Officer Attock, for the Financial Year 2016-17, it was observed that vehicles under sanction strength of District Coordination officer were got repaired but the following discrepancies were found resulting irregular expenditure on repair of transport:

- Report of Motor Vehicle Examiner was not available on record.
- History register of the repair was not maintained
- Where about of the old/replaced vehicle was un known. Fitness certificate / Satisfactory inspection note of the committee was also not available
- Acknowledgement in support of payment was not available on record
- Dead stock Register of parts was no maintained nor shown to Audit.

Audit is of the view that due to weak internal control, expenditure was held irregular

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

Audit recommends regularization of expenditure from competent authority.

(AIR Para # 4)

1.2.2.7 Irregular expenditures on civil work - Rs 5.52 million

According to NSB Manual 3.4 (7)(8) School Based action plan that construction work will be implemented on approved design and specification of Government. Copy of construction plan and work wherein required technical assistance will be forwarded to the Dy DEO and AEO. The concerned officers is bound to implement the application.

According to PPR 2014 (59)(b) a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures; the procuring agency shall, however, ensure that such procurement is in conformity with the principles of procurement

Various formations Education department of District Attock expended Rs 5.52 million on maintenance and repair i.e distemper and painting work out of NSB Fund during 2016-17 but detail estimates of actual work including cost of material and labour charges was not prepared. Further payment was made to suppliers/contractor without mentioning the cost of material and labor charges.

Detail estimates was not got approved from School council and work was done in piece meal. No tenders were called to achieve the economical rates which resultantly also violation of Punjab Procurement Rules. The detail is as under

S. No.	Name of Department	Description	Amount (Rs)
1	Dy DEO (W) Fateh Jang	Civil work, maintenance and repair	386,195
2	GBHSS Ghourghusti	Civil work, maintenance and repair	281,502
3	Dy DEO (M) Fateh Jang	Civil work, maintenance and repair	4,849,329
Total			5,517,026

Audit is of the view that due to weak internal controls, expenditures held irregular

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

Audit recommends regularization of expenditure amounting to Rs 5.52 million.

(AIR Para # 3, 2, 2)

1.2.2.8 Irregular expenditure beyond the jurisdiction district government attock - Rs 3.427 million

According to Punjab District Government (Rules of Business) 2001, only District Roads and Buildings were lying under the jurisdiction of EDO (W&S). Further, according to section 109(3) of the PLGO, 2001 (as amended) no local government shall transfer money to higher level of government except by way of re-payments of debts contracted before the coming into force of the ordinance or for carrying out deposit works.

Certification Audit of DAO Attock revealed that payment of Rs 3.427 million on account of a scheme "Addition / Alteration of existing litigant shed to convert into courts construction of additional lawyer's chambers in Dist: Courts Attock" under District ADP 2015-16. The said building was the not property of District Government and execution of this schemes under District ADP was irregular and un-authorized incurrence of Rs 3.427 million as detailed below.

Name of scheme	Approved Cost	TS Estimate	Date of Start / Completion	Total Expenditure	Status
Addition / Alteration of existing litigant shed to convert into courts construction of additional lawyers chambers in Dist: Courts Attock	3.677 million	3.677 million	28.12.15 27.04.16	3.427 million	Completed & handed over

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

Audit recommends fixing of responsibility for lapse and negligence against the person(s) at fault. Recovery be effected because the construction of chambers was beyond the scope of DDC and chambers and shed did not fall under the purview of DO Building as these are not notified District Buildings.

1.2.2.9 Irregular execution of work without lab test reports - Rs 3.28 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.

District Officer Roads, Attock neither provided the test reports nor the invoices of National Refinery Karachi or its authorized dealers against the bitumen purchased for the following schemes in violation of the government instructions.

Voucher No & Date	Name of the scheme	Item particulars	Amount Rs.
Vr#11 dt 31-12-16	Rehabilitation of the road from Hameeda Check post to village Rama 1.40 to 3.40km	TST by using 67lbs of bitumen and 7.50 cft of bajri	2,324,933
Vr#25 dt 25-10-16	Rehabilitation of road i/c on const of pipe culvert=4 Nos & Drain TypeII=400rft, New abadi to old abadi shahpur village, Fateh Jang, Attock	DST by using 32lbs of bitumen and 3.50 cft of bajri	127,182
Vr#25 dt 25-10-16	Rehabilitation of road i/c on const of pipeculvert=4 Nos & Drain TypeII=400rft, Newabadi to old abadi shahpur village, Fateh Jang, Attock	TST by using 67lbs of bitumen and 7.50 cft of bajri	828,941
Total			3,281,056

Audit is of the view that due to weak internal controls government instructions were not followed in true spirit resulting in sub-standard work.

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

The matter was reported to the DCO/PAO but no reply was submitted by the department. Audit requires that action be taken against the concerned after fixing responsibility besides regularization of expenditure from competent authority.

(AIR Para # 5)

1.2.2.10 Irregular expenditure due to misclassification - Rs 2.053 million

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account, furthermore according to Rule

12 of General Financial Rules, the expenditure may be incurred for the purpose for which the budget allocation was made.

Dy DEO (W) Jand Attock had drawn Rs 2.053 million on account of Pay and Allowance of the officials/officers for different allowances under head A01270-Others without mentioning actual nomenclatural of the allowance during 2016-17 in violation of Govt., instructions. Negligence resulted in irregular payment of different allowances of Rs 2.053 million as detailed below.

DDO Code	G/L Acc	Head	Description	Amount Rs
AK6051	A01270	Others	DDEO WEE Jand	1,975,316
AK6428	A01270	Others	..do.....	77,851
Total				2,053,167

Audit was of the view that due to financial mismanagement, expenditure was incurred under wrong head of account.

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

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

(AIR Para # 1)

1.2.2.11 Irregular purchase of medicines without drug test laboratory reports – Rs 1.996 million

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

SMO Rural Health Centre Rango Attock made payments of Rs 1.996 million during Financial Years 2014-16 to suppliers on account of purchase of medicines as per rate contract without obtaining DTL reports. Acceptance, payment, and use of medicines without positive lab reports were against the above instructions. The detail is given below.

Year	Budget of Medicines	Amount (Rs)
2014-15	700,000	698,939
2015-16	1,100,000	1,083,000
2016-17	1,700,000	213,730
Total		1,995,669

Audit is of the view that payment without positive lab reports was due to weak financial discipline and was also against the professional ethics.

This resulted in irregular expenditure of Rs 1.996 million besides putting the lives of patients at stake.

The matter was reported to PAO in August, 2017 but neither reply was submitted DAC meeting was convened till finalization of this report

Audit recommends for besides fixing of responsibility against the officers / officials for non-production of DTL reports.

1.2.2.12 Irregular payment of non-practicing allowance– Rs 1.809 million

According to rule 2.33 of PFR Vol-I, every government functionary shall be responsible for any loss sustained by the government due to fraud or negligence on his part.

During Certification Audit it was observed that DAO Attock paid NPA amounting to Rs 1,808,561 to the various Doctors during 2016-17 without maintaining record regarding Non practicing of the doctors in the district as detailed in Annexure-G

Audit was of view due to weak internal controls irregular payment was made.

The matter was reported to PAO in August, 2017 but neither reply was submitted DAC meeting was convened till finalization of this report.

Audit recommends fixing of responsibility for lapse and negligence against the person(s) at fault. Compliance is required to be verified

1.2.2.13 Non-supply of medicines - Rs 1.642 million

According to condition No.04 of Rate Contract awarded by the Government of the Punjab Health Department vide No.SO(P-I)4-4/2016 dated 04.10.2016 “ all suppliers are bound to abide by all terms and condition of bidding documents. In case of failure to comply with any term & condition, District Health Department can initiate legal action against the firm or they may refer the case to Health Department for lawful action”.

THQ Hospital Jand had issued purchase orders of medicines amounting to Rs 1,642,875 to the different firms which were not supplied by the firms.MS THQ

Hospital neither initiated legal action against the defaulting firms nor the case was referred to Health Department Punjab for lawful action or for black listing the firms. Detail of medicines is at Annexure-H

Audit is of the view that neither security of defaulting firms was forfeited nor the firms were declared black listed.

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

Audit desires that security be forfeited from defaulters.

(AIR Para # 2)

1.2.2.14 Unauthorized payment on account of weather shield - Rs 1.64 million

According to the instructions of Finance Department, Government of the Punjab, vide letter No.RO(Tech)FD-2-8/98 dated 5th June, 2000, “the weather shield paint will be applied on historical buildings like Governor House, Chamber of Commerce etc”.

District Officer (Buildings) Attock and schools under control of Dy. DEO (M-EE) Fateh Jang had allowed weather shield paint for non-historical buildings. This resulted in unauthorized expenditure of Rs 1.64 million, on weather shield as detailed below.

Sr. No	Vr. No	Date	Name of Work	Qty	Rate	Amount (Rs)
1	146	30.12.16	Weather Shield paint	5,238	1224.75	64,152
2	148	30.12.16	-do-	1,592	1841	29,309
3			-do-	9,466	1232.50	116,668
4	41	13.12.16	-do-	5,742	1841	105,710
5	03	25.08.16	-do-	16,538	1586.30	262,342
6	5	25.8.16	-do-	15,894	1586.30	252,127
7	09	21.09.16	-do-	16,180	1841	297,874
8		Total expenditure incurred by DO Building				1,128,182
		Total expenditure incurred by Dy.DEO Fateh Jang (M)				510,176
G. Total						1,638,358

Audit is of the view that due to financial mismanagement and negligence, payment was made for weather shield paint for non-historical building unauthorizedly.

The matter was reported to PAO in August, 2017 but neither reply was

submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

(AIR Para # 10, 6)

1.2.2.15 Un authorized expenditure on purchase of veterinary medicines -Rs 1.42 million

According to PPR 2004 rule 30(1) the date for opening of bids and the last date for the submission of bids shall be the same ibids shall be opened at the time specified in the bidding documents which shall not be less than thirty minutes after the closing time for the submission of the bids. Further PPRA Rule 30(4), bids submitted after the closing time prescribed shall be rejected and returned without being opened.

DO Live stock Attock invited tender for purchase of veterinary medicines under PPRA rule 2014 for its veterinary institution. Tenders were invited from well reputed registered firm. It was mentioned in the Para 8 of Terms and conditions published in the advertisement that last date of submission of quotations will be 12.12.2016 at 12.00 pm in the office of DO Live stock officer and tender will be opened on same day at 2.pm.The procurement of veterinary medicines is doubtful and un authorized under following grounds.

- i. Al-Habib agencies was shortlist who has submitted his quotations on 13.12.2016 instead of 12.12.2016.
- ii. The District purchased committee opened the bid on 13.12.2016 instead of 12.12.2016 published in the advertisement violation of PPRA Rule 30(4) 2014
- iii. No comparatives statement and evaluation reports vetted by purchase committee and approval from competent authority was not shown to audit.
- iv. The firms who has submitted their proposal on 12.12.2016 as per advertisement was not shown to audit.
- v. Tender register and tender documents issued to the firms was not shown to audit.

Audit is of the view that due to weak internal controls government instructions were not followed in true spirit resulting in in mis-procurement.

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

Audit requires that action be taken against the concerned after fixing responsibility besides regularization of expenditure from competent authority.

(AIR Para # 1)

1.2.2.16 Irregular payment of salary during general duty – Rs 1.248 million

As per government of the Punjab Finance Department No.FD.SR.4-8-1/76 dated 16.03.1988, shifting of head quarter of a government servant for the period exceeding three months without approval of the government is financial irregularity.

SMO RHC Bahtar made payment of pay and allowances to those staff during 2016-17 which were working outside their place of posting and drawing pay from RHC Bahtar for the period of more than three months. This resulted in irregular expenditure amounting to Rs 1,248,384 as detailed below.

Name	Designation	Salary (Rs)
Waqar Azam	Senior Clerk	270,384
Muhammad Mumtaz	Dispenser	332,400
Abdul Sattar	W/S	237,600
Adnan Farooq	W/C	199,200
Imran Shehzad	S/P	208,800
Total Amount		1,248,384

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

Audit requires that action be taken against the concerned after fixing responsibility besides regularization of expenditure from competent authority under.

(AIR Para # 4)

1.2.2.17 Non-accountal of stores items – Rs 1.20 million

As per rule 15.4 (a) & 15.7 of PFR Volume-1, all material must be examined, counted, weighed or measured as the case may be and recorded in an appropriate stock register and signatures from the issuing persons and acknowledgement from the receiving persons be made.

Various formations of Education department of District Attock did not account for different items in stock register purchased during the years 2016-17 by classifying under each category, giving reference of stock register pages on the bills and receiving acknowledgments from the users / consumers of such items

issued. The detail is as at Annexure- I.

Audit holds that due to weak internal controls items were not properly accounted for / disbursed in the stock registers resulting in doubtful condition of assets.

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

Audit requires that action be taken against the concerned after fixing responsibility besides regularization of expenditure from competent authority under.

1.2.2.18 Un-justified revision of estimates /change in scope of work without approval of finance department – Rs 1.097 million

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

District Officer (Roads Attock executed development scheme “Rehabilitation of road from Hameeda Check post to village Rama 1.4km to 3.47km, The. Fateh Jang, Distt Attock” with Technically Sanctioned for Rs 6.211. The expenditure amounting to Rs 1.097 million was held irregular because scope executed work was changed in relation to addition of new item and non-execution of two items as detailed below. This resulted in irregular revisions of work and change in estimates of Rs 1.097 million.

(Rs in million)

Name of Work	Change Scope of work due to change in item	Amount not included in work order
Rehabilitation of road from Hameeda Check post to village Rama 1.4km to 3.47km, The. Fateh Jang, Distt Attock	Const of retaining wall 6’ high	0.583
	Const of retaining wall 8’ high	0.493
	Change Scope of work due to change in item	Amount not included in TSE
	Earthwork excavation in open cutting to 5’ to dept for storm water	0.021
Total		1.097

Audit is of the view that due to weak internal controls, work executed was not in conformity with the Technically Sanctioned Estimate, resulting in violation of government instructions.

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

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

(AIR Para # 3)

1.2.3 Performance

1.2.3.1 Un-utilized budget - Rs 4,890.448 million

According to the rule 19 & 20 of Punjab District Government (PDG) & TMA (Budgets) Rules 2003 “the DDO is responsible to make budget estimate in accordance with the budget guidelines and that he should develop the most realistic and sound estimates”

Certification audit of DAO Attock revealed that a sum of Rs 4,890.448 million was allocated in the annual budget and placed at the disposal of drawing and disbursing officers of different offices but it was observed that these funds were not utilized. The detail is at Annexure-J

Audit was of the view due poor performance and financial mismanagement district budget was not utilized.

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

Audit recommends fixing of responsibility for lapse and negligence against the person(s) at fault. Compliance is required to be verified

1.2.3.2 Non recovery of license fee - Rs 18.83 million

According to the Punjab Pure Food Act, 2011 Food License Schedules are as for “category 1(a) Rs 5,000, category 1(b) Rs 10,000 and for category (c) Rs 50,000”. Further, 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 Scheduled 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.

DO (Health) Attock, did not collect Food License Fees in District Attock during 2016-17 along with outstanding amount. As per census against population of 1.883 million, estimated food outlets in District Attock are 1883. Neither license fee was collected as per previous list of outlets nor fresh survey was conducted for actual recovery of license fee during 2016-17. This resulted in non-recovery of Rs 18.83 million per annum for 1,883 x 10,000 food outlets (approximate) of District

Attock during 2016-17, in violation of public interest.

Audit is of the view that due to weak internal controls and mismanagement, license fee was not received from the food outlets resulting in loss to the government.

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

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

(AIR Para # 1)

1.2.3.3 Un-authentic completion of work without satisfactory end users certificate - Rs 15.023 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), Attock executed and declared completed different development schemes during 7/2016 to 12/2016 with TS Costing Rs 15.023 million and expenditure incurred amounting to Rs 13.514 million but completion certificates from end users were neither obtained nor shown to Audit for authenticity of expenditure. Without obtaining the completion certificate from end users/institutions, incurrence of expenditure was held doubtful. Detail is given at Annexure-K

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

Audit desires that satisfactory completion certificates from end users be obtained and provided to Audit.

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

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

(AIR Para # 6)

1.2.3.4 Non completion of building sector scheme - Rs 3.390 million

According to Para 42(13) of PDG & TMA Budget Rules (2003) the works should be completed within the same financial year.

Certification Audit of DAO Attock revealed that Rs 31.881 million on account of 08 schemes has been drawn and paid to contractors from District ADP during 2016-17, Said schemes were required to be completed within stipulated period but despite lapse of considerable period said scheme was not completed up till now after expending a huge amount Rs 22.368 million. The detail is as Annexure-L.

Audit was of the view due to weak internal control and mismanagement the schemes could not be achieved in time

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

Audit recommends fixing of responsibility for lapse and negligence against the person(s) at fault.

1.2.4 Internal Control Weakness

1.2.4.1 Irregular transfer of contractors security deposit from A/C-vi to provincial A/C-I – Rs 53.521 million

According to Clause 50(a) of contract Agreement, the amount retained as security deposit shall not be refunded to the contractor before the expiry of six (6) months in the case of original works valuing up to Rs 5 million and twelve (12) months or even more, as may be determined by the Engineer Incharge with the prior approval of the Chief Engineer, in the case of works valuing above Rs 5.00 million, after the issue of the certificate of completion of the work under Clause 40 hereof by the Engineer Incharge provided that in case the contractor is required by the Engineer Incharge to rectify any imperfection, damage, Refund of security deposit.

DO (Buildings) Attock did not transfer the Closing balance of Contractors in security deposit of AC-IV ending on 31.12.2016 amounting to Rs 53,521,059 which was irregularly seized and transferred to A/C-I Provincial Government, Punjab.

Contractors Security deposit is liability of contractors and payable to them at the completion of due time period.

Seize and transfer of the securities deposit balance is irregular and unjustified.

Audit is of the view that due to weak internal control and defective management security deposits was transferred to A/C –I Provincial Government, Punjab

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

Audit recommends transfer of securities amount in A/C-I from A/C-IV.

(AIR Para # 1)

1.2.4.2 Unauthorized occupation of office building of C&W department, non-recovery of rent – Rs 14.714 million

According to Rule 2.31 (1) of the PFR Vol-I, a drawer of a bill of pay and allowances, contingent charges and other expenses the DDO will be held personally responsible for any over charges, fraud and misappropriation

During audit of DO(Buildings) Attock it was noticed that office of buildings department was situated in rest house Zila council, Attock. On scrutiny of record it was found that office of DO (Building) Attock was in C&W complex situated on Kamra road Attock. Said complex was temporarily handed over to COMSATE University, Attock in September 2004 as per directions of Zila Nazim to start it working without any agreement. Said complex had 4,000sft (approx) covered area.

Additional District Collector, Attock decided in a meeting and directed to DO(Buildings) Attock to assess the building rent and recover it from the date of occupation vide letter No.857/DRA dated 19.11.2014.

DO Building after thirteen years has neither assessed the rent nor any recovery of rent was made. If rent of the building in 2004 was Rs 50,000 and with 10% annual increase, total rent became for the period 2004 to 2017 amounting to Rs 14,713,627.

Period	Monthly rent (with 10% annual increase)	Amount (Rs)
9/2004 to 8/2005	50,000	600,000
9/2005 to 8/2006	55,000	660,000
9/2006 to 8/2007	60,500	726,000
9/2007 to 8/2008	66,550	798,600
9/2008 to 8/2009	73,205	878,460
9/2009 to 8/2010	80,526	966,306
9/2010 to 8/2011	88,578	1,062,937
9/2011 to 8/2012	97,436	1,169,230
9/2012 to 8/2013	107,179	1,286,153
9/2013 to 8/2014	117,897	1,414,769
9/2014 to 8/2015	129,687	1,556,245
9/2015 to 8/2016	142,656	1,711,870
9/2016 to 8/2017	156,921	1,883,057
Total		14,713,627

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

Audit desired that the rent of building be assessed and recovered from Comsat Authority and building also be vacated from the COMSAT University.

(AIR Para # 3)

1.2.4.3 Non-recovery of overpayments and charges – Rs 13.944 million

According to Rule 2.31 (1) of the PFR Vol-I, a drawer of a bill of pay and allowances, contingent charges and other expenses the DDO will be held personally responsible for any over charges, fraud and misappropriation read with the Rule 7-A of Sub Treasury Rules, the Conveyance Allowance is not admissible

during leave period and the Qualification Pay admissible to the teaching staff of the Education Department or to the department notified by the government. Moreover According to Government of the Punjab Finance Department No.FD (M-I) 1-15/82-P-I dated 22.01.2000.In case of designated residence, the officer / official for which residence is meant cannot draw House Rent Allowance and will have to pay 5 % of basic pay as standard rent even if he does not avail the facility and residence remains vacant during the period.

Various offices of the District Government Attock made payments of Rs 13.944 million on account of Pay & Allowances during financial year 2016-17 to different incumbents at higher rates and beyond entitlement which resulted in overpayment. Detail is given in Annexure-M

Audit is of the view that due to weak internal control and defective management overpayment on account of pay and allowances was made.

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

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

1.2.4.4 Overpayment of pay & allowances to doctors – Rs 8.820 million

According to of Finance Department Government of the Punjab NoFD.PC.40-4/2012 dated 17.04.2012, the Doctors who are already drawing Health Sector Reform Allowance & Health Professional Allowance are not entitled to Ad-hoc Allowance in terms of Para-4 of this department notification dated. 15.07.2010 which clearly provides that those who have already been allowed an allowance equal to at-least initial of pay scales are not entitled to Adhoc Relief Allowance 2010 @ 50% of existing basic pay.

Various offices of the Health Department of District Government Attock made payment Rs 8.820 million on account of 50% Adhoc Allowance 2010 which was not admissible from 04/2012 to 31.12.15 as they were drawing Health Sector Reform Allowance and Health Professional Allowance and same was more than initial of the pay scales. This resulted in overpayment of Rs 8. 820million.The detail is at Annexure-N.

Audit is of the view that due to weak internal control and defective management overpayment on account of pay and allowances was made.

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

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

1.2.4.5 Non-recovery of overpayment made to regularized employees - Rs 4.059 million

According to Rule 2.31 (1) of the PFR Volume-I, a drawer of a bill of pay and allowances, contingent charges and other expenses the DDO will be held personally responsible for any over charges, fraud and misappropriation read with the Rule 7-A of Sub Treasury Rules.

Various offices of Education Department of District Government Attock made payments of Rs 4.059 million on account of Pay & Allowances during Financial Year 2016-17. The overpayment was made due to non-fixation of salary after regularization, payment of stoppage allowance, excess drawn due to change of scale and extra drawn after resignation. The detail is given in Annexure-O

Audit is of the view that due to weak internal control and defective management overpayment on account of pay and allowances was made.

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

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment under intimation to Audit

1.2.4.6 Non deposit of income tax and sales tax - Rs 3.91 million

According to clause 153(a) of the Income Tax Ordinance 2001, income tax at prescribed rates be deducted from payments made to suppliers of goods and services. According to CBR letter No.4(47) STB/98 (Vol-I) dated 04-08-2001, all Government Departments and organizations are required to purchase taxable goods only from registered persons against prescribed sales tax invoices and forwarded an intimation to the concerned sales Tax collectorate for the purpose of Audit / verification of deposit of tax. It is the responsibility of a withholding agent, intending to make purchases of taxable goods, shall indicate in an advisement or notice for this purpose that the sales tax to the extent as provided in these rules shall be deducted from the payment to the supplier. A withholding agent shall deduct an amount equal to one-fifth of the total sales tax shown in the sales tax

invoice issued by the supplier and make payment of the balance amount to him according to Para 2 of S.R.O. No.660(1)/2007dated 30th June, 2007.

Various offices of the District Government Attock made payments to the suppliers on purchases of different item and services rendered but income tax and sales tax was not deposited during Financial Year 2016-17 which resulted in overpayment. Detail is given in Annexure-P

Audit is of the view that due to weak internal control and defective management overpayment on account of pay and allowances was made.

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

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

1.2.4.7 Non-recovery of liquidated damages due to delay in completion of work – Rs 3.90 million

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 according to Clause 39 read with Clause 37 of contract agreement.

District Officer (Roads) Attock awarded contracts valuing Rs 39.094 million during 2016-17 to various contractors. The works could not be completed within stipulated time. The contractors neither applied for extension in time limit to the Engineer-in-charge nor any extension was granted resulting in doubtful progress of work. Consequently, neither penalty of Rs 3.90 million was imposed nor contractors were declared blacklist on account of delay/abandoning of works. This resulted in non-recovery of liquidated damages besides delaying the desired benefits to the students and patients due to non-completion of the schemes within the stipulated period. The detail is at Annexure-Q.

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

Audit is of the view that this resulted in loss to the government due to weak

internal control and mismanagement.

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

(AIR Para # 6)

1.2.4.8 Irregular execution of rich specification (pacca brick work 1:6 cement and mortar in F&P instead of random rubble masonry 1:6), overpayment - Rs 1.719 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 audit of DO (Buildings) Rawalpindi, it was noticed that department used an item pacca brick work 1:6 in F&P upto rate of Rs 16,533.30/Cft instead of a less costly items "Random Rubble Masonry 1:6 (un-coursed) which was more economical, feasible and powerful @ Rs 10,312/Cft. Hence department executed costly item which resulted in over payment of Rs 1,719,340 as detailed below.

Vr. No	Date	Qty paid 1:6 Cft	Rate of Pacca brick work 1:6	Rate %cft of random rubble masonry 1:6	Excess rate paid Rs.	Excess amount paid Rs.
1	09.08.2016	3193	15269.4	10,312	4,957	158,290
11	25.08.2016	2168	15269.4	10,312	4,957	107,476
1	03.09.2016	9798	15269.4	10,312	4,957	485,726
3	06.09.2016	10168	16533.3	10,312	6,221	632,582
22	08.10.2016	1958	16533.3	10,312	6,221	121,813
23	13.10.2016	3431	16533.3	10,312	6,221	213,453
				Over Payment		1,719,340

Audit is of the view that rubber 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 PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

(AIR Para # 7)

1.2.4.9 Premature releases of securities - Rs 1.552 million

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

District Officer Roads Attock had released the following securities during 2016-17 before maturity period of six months and completion certificate which resultantly violation of rule

Voucher No./ date	Name of Contractor	Name of the scheme	Date of completion	Amount (Rs)
9/ 22-09-2016	Malik Altaf Khan &Co	Special repair of main tarnol road to village pind Sultani Length 1.30km, Teh. Jand	18-06-16	290,673
11/ 22-09-2016	Malik Mumtaz Khan &Co	Special repair of road from Domail mandi mawesian to Imran Book Depot Pindi Sultani Length 2.70km, Tehsil Jand, Attock	18-06-16	244,940
02/ 07-10-2016	Sarfraz Khan Khattak & Bros	Special repair of road i/c const of high wall of bridge over nullah kati at bhedian link road, Hassan Abdal L=300 rft	17-06-16	288,087
04/ 8-10-16	Aftab & Co.	Sp. Repair of road from NADRA Chowk to Ziarat Park Chowk via DCO House and from Shell pump to DPO House Chowk L=2150rft	22-06-16	275,837
06/08-10-16	Aftab & Co.	Sp. Repair of road from Judicial colony chowk to Jinnah Park and DAO Chowk to Distt. Council Hall Chowk L=2300 rft	22-06-16	240,611
10/8-10-16	Lajpal Enterprises	Sp. Repairo of road with PCC 1:2:4 from Siqabad to village Duraid, Attock	15-06-16	212,720
Total				1,552,868

Audit is of the view that due to weak internal controls, premature securities were released in violation of government rules.

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

Audit recommends fixing responsibility of the person(s) at fault besides action for unauthorized payment.

(AIR Para # 1)

1.2.4.10 Overpayment on account of 30% SSB – Rs 1.507 million

According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD circular vide No.DS(O&M)5-3/2004/Contract/MF dated 29th December, 2004, "Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension"

Various offices at District Government Attock made payments of Rs 1.507 million on account of Pay & Allowances during Financial Year 2016-17.

The overpayment was made to different officials who were regularized but they were drawing 30% Social Security Benefit in lieu of pension which is not admissible after regularization. The detail is at Annexure–R.

Audit is of the view that due to weak internal control and defective management overpayment on account of pay and allowances was made.

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

Audit recommends fixing responsibility of the person(s) at fault besides recovery of unauthorized payment.

ANNEXURES

Annexure-A

Part-I

**Memorandum for departmental accounts committee (MFDAC)
current Audit Year 2017-18**

Rs. in million

Sr No	Name of Formation	PDP No.	Title of Para	Nature of Para	Amount
1	DO (Buildings)	9	Irregular Payment due to Un-authorized Hiring of Consultancy Services without Tender	Non-compliance of rule	0.93
2	DO (Buildings)	11	Less deducted of cost of old dismantled bricks	-do-	0.0812
3	DO (Road)	15	Non credit of Security Deposit into District Funds	-do-	0.998
4	DO (Road)	19	Irregular payment of bills	-do-	0.192
5	DO (Road)	20	Non availability of budget and non-maintenance of expenditure of Salaries budget under Grant-Admin 25, non-reconciliation of expenditure/ receipt and non conducting of physical verification of stores	-do-	-
6	DO (Livestock)	23	Non deduction of income tax	Week internal control	0.010
7		24	Non-verification of payment of GST	-do-	0.044
8		25	Irregular expenditure on account of POL	Non-compliance of rule	0.152
9		26	Irregular expenditure amounting	do	0.752
10		28	Doubtful consumption of medicines	do	-
11		29	Non-Accounted of purchases in asset registers	do	-
12		30	Physical verification not conducted	do	-
13		31	Internal Audit not Carried Out	do	-
14		32	Irregular expenditure on account of repair of Transport	do	0.109
15	DO OFWM	36	Non-verification of GST	do	0.0244
16		37	Irregular payment of bills in cash	do	0.177
17		38	Irregular expenditure on account of repair of Transport	do	0.38
18		39	Non conducting of annual physical verification	do	-
19		40	Non production of Payroll record.	Non production of record	-
20	DO(Sports)	41	Non production of Receipt Record	do	-
21		46	Irregular expenditure of on Recruitment of Daily Wages Employee	Non-compliance of rule	1.565
22		47	Irregular Payment on discharging Pending Liabilities	do	1.293
23	DO(Sports)	50	Irregular Expenditure on account of POL	do	0.850
24		51	Irregular payment on Repair	do	0.466
25		52	Irregular Expenditure due to Misclassification	do	0.449
26	DCO	54	Non reconciliation of expenditure-	do	19.16

Sr No	Name of Formation	PDP No.	Title of Para	Nature of Para	Amount
27		56	Mis-procurement of stationary at exorbitant rates	do	0.131
28		59	Non-verification of GST	do	0.033
29		60	Non deduction of Income Tax	do	0.007
30	EDO Education	262	Non-verification of GST deposit amounting	do	0.031
31		263	Non deduction of conveyance allowance for leave period recovery	do	0.18
32	Deaf and defective school	268	Irregular purchase of Uniform through Purchase committee	do	0.294
33		269	Irregular expenditure on repair work	do	0.618
34		270	Unjustified / Doubtful payment of GST	do	0.107
35	Dy DEO (M)Attock	278	Irregular payment of leave encashment	do	0.726
36		280	Non deposit of sales tax	do	0.01
37		281	Non deposit of income tax	do	0.02
38		282	Purchases from un-registered firms and non-deposit of GST-	do	0.085
39		283	Non accounting of stores items-	do	0.761
40		295	Non-implementing of Rationalization Policy	do	12.72
41	Dy DEO MEE-Pindi Gheb	296	Irregular payment of leave encashment	do	0.726
42		297	Non-utilization of Non Salary Budget	do	6.25
43		298	Non reconciliation of sanctioned Post and Pay & Allowances	do	22.538
44		302	Un authorized payment of Conveyance Allowance During Leave	do	-
45		303	Irregular Expenditure Incurred by the Schools	do	
46		304	Un authorized and un authentic expenditure	do	-
47		307	Non reconciliation of expenditure / receipt and non-conducting of physical verification of stores	do	-
48	Dy DEO W-EE, Attock	318	Non reconciliation of expenditure Rs 270.353 million / receipt and non conducting of physical verification of stores	do	-
49	Dy.DEO (W-EE) Hassanabdal	333	Non monitoring and reporting of Non salary budget	do	4.51
50		334	Irregular expenditures on Maintenance and Repair	do	0.197
51		335	Unjustified expenditure	do	0.018
52		336	Non-verification of payment of GST	do	0.03
53		337	Irregular expenditure on account of repair of Transport-Rs 13683	do	0.013
54	DY DEO (W) Hazro	352	Unjustified expenditure	do	0.037
55	DY DEO (W) Fateh Jang	369	Unjustified expenditure	do	0.085
56		372	Irregular expenditure out of NSB Fund	do	0.056
57		376	Non utilization of saving	do	1.16
58		377	Internal Audit not Carried Out	do	-
59		378	Non-Accounted of purchases in asset registers	do	-
60	GBHSS Ghourghusti	393	Non-verification of payment of GST	do	0.200
61		394	Irregular payment of bills in cash	do	1.41

Sr No	Name of Formation	PDP No.	Title of Para	Nature of Para	Amount
62	Dy.DEO (EE-M) Hassanabdal	396	Non utilization of Balance of NSB Grant	do	4.48
63	Dy.DEO (M) Fateh Jang	405	Non utilization of Balance of NSB Grant	do	6.5
64	Dy DEO (W), Jand	417	Non Auction of Govt. Vehicle CH.4565	do	0.2
65		418	Non-verification of GST	do	-
66	Dy DEO (W), Pindi Gheb	426	Irregular Payment of Pay And Allowances From Head A01270Others	do	1.241
67	GBHSS Hassan Abdal	443	Non provision of vouchers	do	0.042
68	THQ Hospital Jand	112	Non-reconciliation of Expenditure incurred under District Government Account-IV	do	11.78
69		113	Non verification of GST	do	0.019
70	DO (Health)	121	Un justified payment on account of demand notice for electricity-	do	0.433
71		122	Un-justified Drawl of Transportation Charges	do	0.132
72		123	Irregular drawl of POL	do	0.107
73		124	Irregular Performing of Delivery Cases and Doubtful Consumption of Medicines in BHUs without Posting of Doctors	do	-
74		128	Doubtful Consumption of Medicines	do	0.048
75		129	Schedule of Payment/ Deposit not Obtained & Non maintenance / Non-reconciliation of expenditure / receipt with DAO-	do	
76	RHC Maghian	225	Un authorized Local Purchase (LP) of Medicines without Competitive Award of Contract	do	.162
77		226	Doubt full expenditure On account of POL and repair of vehicle	do	0.86
78		227	Irregular payment of pay and Allowances under A01270-Others	do	0.778
79	THQ Hazro	166	Irregular Payment of Pay and Allowances From the A01270-Others	do	1.067
80	RHC Bahter	185	Irregular expenditure on account of POL	do	0.063
81		186	Non conducting of annual physical verification	do	
82		188	Non utilization of budget amounting	do	16.51
83	DO OFWM	33	Non Surrendering of Saving	do	11.79
84	DCO	58	Non- Surrendering of Savings	do	292.7
85	Deaf and defective school	266	Expenditure over and above then budget allocation	do	15.52
86		267	Non-surrendering of saving	do	1.30
87	Dy DEO M-EE, Attock	279	Excess over approved budget allocation	do	0.257
88	Dy DEO M-EE, Pindi	299	Blockage of Funds Due to Non Surrender of Savings	do	1.75

Sr No	Name of Formation	PDP No.	Title of Para	Nature of Para	Amount
89	Gheb	300	Expenditure over Approved Budget Allocation	do	1.097
90	Dy DEO W-EE, Attock	315	Excess over approved budget allocation	do	1.63
91		316	Non-surrendering of Savings	do	0.811
92	Dy DEO (W)	331	Expenditure incurred in excess of budget provision	do	4.28
93	Hassanabdal	332	Non utilization of saving (Non salary)	do	1.18
94	GBHSS Ghourghusti	395	Irregular Retention Of	do	0.333
95	DO (Secondary Education)	438	Blockage of government funds due to non surrender of savings	do	15.575
96	GHS Hassanabdal	445	Blockage of government funds due to non surrender of savings	do	36.307
97		446	Excess Expenditure against Allocated Budget	do	18.139
98	RHC Domail	99	Expenditure Incurred Over and Above Budget Allocation	do	0.648
99		100	Non-utilization of budget provided by District Government	do	1.83
100	DO (Health)	116	Non surrendering of Saving –Rs 10.349 million	do	10.349
101		127	Expenditure Excess than Budget Allocation	do	0.102
102	RHC Bahter	182	Non utilization of budget amounting	do	29.43
103	RHC Bahter	183	Irregular payment of bills in cash amounting	do	0.279
104	THQ Hospital Hassan Abdal	239	Non verification of GST deposits	do	0.0402
105	DO Water Management	34	Material not delivered within time period and non-imposition of liquidated damages	do	0.547
106	Attock	35	Doubtful Completion Of 08 Nos Drip / Sprinkler Schemes	do	0.820
107	THQ Hazro	168	Un authorized payment of allowances	do	0.945
108		169	Loss due to non deposit of ambulance fee	do	0.018
109	DO (Health)	124	Non recovery of Overpayment On Account Of Health Sector Reform All.	do	0.048
110		125	Non recovery on account Of Inadmissible Payment of NPA	do	0.048
111	EDO (Education)	261	Non-Deposit of Government Receipts	do	0.181
112	Dy DEO (W) Hazro	355	Non utilization of saving(Non salary)	do	13.68
113	Dy DEO (F), Jand	416	Un authorized drawl of charge allowance	do	0.297
114	Dy DEO (F), Pindi Gheb	427	Un authorized drawl of charge allowance	do	0.277
115	DO	428	Irregular payment of leave encashment	do	16.51
116	DO (Health)	132	Irregular Drawl Due To Non-Obtaining Of Acknowledgment	do	3.50
117	RHC Chab	148	Non deposit of income tax and sales tax	do	
118	RHC Chab	149	Excess Expenditure incurred over and above budget allocation	do	0.052

Sr No	Name of Formation	PDP No.	Title of Para	Nature of Para	Amount
119		150	Non-surrender of savings	do	9.55
120		151	Excess over approved budget allocation	do	0.108
121		152	Un authorized shifting of head quarter	do	
100		153	Un authorized payments due to misclassification of expenditure	do	
101		154	Irregular Payment of Punjab Health Sector Reform Programme Allowance -	do	0.046
102		155	In effective use of government resources	do	
103		156	Blockage of resources and loss to public due to non purchase of medicine	do	0.722
104	DHQ Hospital	71	Unauthorized Expenditure due to misclassification	do	5.49
105	DO(SE)		Irregular Prison Allowance	do	0.035
106	DAO Attock		Pointed on District Audit during certification audit	do	0.046
107	DAO Attock		Non-imposing of 2% delay supply charges	do	0.086
108	DAO Attock		Irregular expenditure beyond the jurisdiction of District Government Attock	do	3.427
109	DAO Attock		Inadmissible drawl of conveyance allowance		0.392
110	Dy.DEO(W) Hassanabdal	328	Irregular drawl of cash	do	1.171
111	Dy DEO(W) Hazro	349	Irregular drawl of cash	do	5.12
112	DyDEO(W) Fateh Jang	371	Irregular drawl of cash	do	1.162
113	DO Building	2	Un-authorized Expenditure on Lawyers Chambers	do	1.673

MFDAC Paras for the previous audit year 2016-17

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount
1	Dy DEO (W-EE) Pindigheb	Non achievement of Objectives Due to Shelter Less School	Non compliance of rule	-
2	Dy DEO (W-EE) Pindigheb	Permanent Loss Due to Poor Performance of Low Result Schools	DO	-
3	Dy DEO (EE-M) Pindi Gheb	Unjustified / Doubtful payment of GST	DO	-
4		Non reconciliation of sanctioned Post and Pay & Allowances	DO	53.625
5	EDO Health	Schedule of Payments not obtained	DO	9.776
6	EDO Health	Non reconciliation of Expenditure	DO	44.358
7	THQ Hospital Pindigheb	Non auction of Un-Serviceable Store Article and X-Ray Waste Water	DO	-
8	DO (Health) Attock	Non-verification of GST	DO	-
9		Non formulation for Performing Prescribed Duties	DO	-
10		Schedule of Payment/ Deposit not Obtained & Non maintenance / Non-reconciliation of expenditure with DAO	DO	36.500
11	THQ Jand (Attock)	Irregular Expenditure Beyond Prescribed Limit of 15% Local Purchase (LP) of Medicines	DO	0.485
12		Non auction of Un-Serviceable Store Article and X-Ray Waste Water	DO	-
13	THQ Hospital Hassanabdal	Non-verification of GST	DO	-
14	THQ Hospital Fathejang	Non-verification of GST	DO	-
15		Defective supply of Injections	DO	0.016
16		Schedule of Payment not Obtained	DO	36.348
17	RHC Bahtar	Non-verification of GST	DO	-
18	DO (Soil Conservation)	Non completion of Service Books	DO	-
19	RHC Chhab District Attock	Late Purchase of Medicine Due to Late Award of Rate Contract	DO	0.710
20		Defective Supply of Substandard Medicines	DO	0.075
21	DCO Attock	Loss of Million Rupees due to Non realization of Rent of Government Land, Canteen and Shops	DO	-
22	DCO Attock	Non-obtaining of Schedule of Payments & Non-reconciliation of Expenditure of SDA	DO	32.915
23	RHC Bahtar	Loss due to Non utilization of Property	DO	
24		Defective Supply of Injections	DO	.009

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount
25	Dy DEO (EE-W), Hassan Abdal,	Un authorized payment of Conveyance Allowance During Leave	DO	0.015
26	DDEO (W-EE) Hassan Abdal	Non reconciliation of Sanctioned Posts and Pay & Allowances	DO	260.953
27	DHQ Hospital Attock	Loss to Government due to Non recovery of Private Room Charges -	DO	0.070
28	THQ Hospital Hazro	Non deposits of Hospital Receipt -	DO	0.009
		Non Auction of Un-Serviceable Store Article -	DO	0.037
29	THQ Hospital Jand	Un-authorized Payment of Non Practicing Allowance (NPA)	DO	0.104
30	THQ Hospital Pindigheb	Un authorized Drawl of Incentive Allowance -	DO	0.176
31		Non recovery of Private Room Charges -	DO	0.003
32	RHC Chhab	Overpayment on account of Practice Compensatory Allowance (PCA)	DO	0.060
33	RHC Domail	Unjustified Heavy Expenditure on Repair of Vehicle	DO	0.294
34	RHC Domail District Attock	Unauthorized Payment of Allowances under Head ARA-2011 and ARA-2012	DO	0.015
35	RHC Mgian	Non obtaining of Schedule of Payments	DO	16.592
36	DO (Buildings)	Non-recovery on account of Use of Sub-standard Mild Steel	DO	0.309
37		Non-deduction of General Sales Tax	DO	0.733
38		Excess Payment without Provision in TS Estimate	DO	0.114
39		Non-crediting of Lapsed Securities to Revenue	DO	0.331
40		Unauthorized Payment on account of Weather Shield	DO	0.298
41	District Officer (Roads) Attock	Non recovery of Penalty for Delay in Completion of Works	DO	0.803
42		Overpayment Due to Non-deduction of 6% Shrinkage on Earth Work	DO	0.103
43		Schedule of Payment/Deposit not obtained, Non reconciliation of expenditure with DAO	DO	239.359
44	D O (Agriculture Extension) Attock	Non recovery of Conveyance Allowance During Leave	DO	0.008
45	DO (Livestock) Attock	Non-deposit of Purchee Fee	DO	0.063
46		Non reconciliation of Receipts	DO	1.752
47	DO (OFWM) Attock	Overpayment On Account of Procurement of Accessories	DO	0.053

**SUMMARY OF APPROPRIATION
ACCOUNTS Distt Govts Attock**

Page No.	No. & Name of the Grant / Appropriation	No. & Name of the Grant / Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
67	AK21C03	Provincial Excise.	11080000	0	11080000	4190960	(-)	6889040
11	AK21C05	Forests.	8262000	0	8262000	4000531	(-)	4261469
70	AK21C07	Charges on A/c of M. V. Act.	3040000	0	3040000	1167990	(-)	1872010
72	AK21C08	Other Taxes & Duties	5124000	0	5124000	2274211	(-)	2849789
117	AK21C10	General Admini	292895000	0	292895000	76264023	(-)	216630977
125	AK21C15	Education	4186065000	0	4186065000	3035337169	(-)	1150727831
87	AK21C16	Health Services	928603000	0	928603000	572957989	(-)	355645011
12	AK21C18	Agriculture	111458000	0	111458000	59673136	(-)	51784864
17	AK21C19	Fisheries	1823000	0	1823000	834537	(-)	988463
18	AK21C20	Veterinary	117522000	0	117522000	59378870	(-)	58143130
30	AK21C21	Co-operative	24197000	0	24197000	13336045	(-)	10860955
77	AK21C22	Industries	4795000	0	4795000	1109949	(-)	3685051
31	AK21C23	Miscellaneous Departments	2783000	0	2783000	1236079	(-)	1546921
107	AK21C24	Civil Works	58208000	0	58208000	30533815	(-)	27674185
110	AK21C25	Communications	168932000	0	168932000	80212913	(-)	88719087
135	AK21C31	Miscellaneous	32606000	0	32606000	14921805	(-)	17684195
47	AK21C32	Civil Decence	11621000	0	11621000	2428898	(-)	9192102
79	...	Increase in Pay	320000000	0	320000000	0	(-)	320000000
	Total Non-Development :		6289014000	0	6289014000	3959858920	(-)	2329155080
DEVELOPMENT								
141	AK22C36	Development.	304031000	124268000	428299000	232166339	(-)	196132661
113	AK22C41	Roads & Bridges	93829000	0	93829000	17391293	(-)	76437707
114	AK22C42	Govt: Buildings	387338000	0	387338000	88855220	(-)	298482780
80	CCB Funds carried forward		0	0	0	0	(+)	0
81	ADP Funds carried forward		0	0	0	0	(+)	0
	Total Development		785,198,000	124,268,000	909,466,000	33,8412,852	(-)	571053148
	Grand Total :		7074212000	124,268,000	7,198,480,000	4298271772	(-)	2,900,208,228
	Net Surrender / Withdrawal :		0	1990239610	-1,990,239,610	0	(+)	1,990,239,610
	Net Total :		7,074,212,000	124268000	5,208,240,390	4,298,271,772	(-)	4,890,447,838

Annexure-C**Para 1.2.1.1****Detail of non-production of record**

Sr No	Name of Office	AIR Para No	Description	Amount (Rs)
1	EDO Education	04	Taleem Sub Kay Lye	400,000
2	DCO	06	Financial Assistance	1,800,000
			Total	2,200,000

Annexure-D**Para-1.2.2.2****Irregular procurement without tendering – Rs 23.33 million**

Sr. No.	Name Of Department	Description	AIR Para No.	Amount Rs.
1	DO Road	Without calling of tender on PPRA web site and daily news paper	7	21,153,000
2	Dy DEO (W-EE) Hassanabdal	Without calling of tender on PPRA web site and daily news paper	4	422,400
3	Dy DEO (W-EE) Hazro	Without calling of tender on PPRA web site and daily news paper	4	493,367
4	GBHSS Ghourghusti	Without calling of tender on PPRA web site and daily news paper	1	923,154
5	RHC Bahter	Without calling of tender on PPRA web site and daily news paper	1	184,372
6	THQ Hospital Hassan Abdal	Without calling of tender on PPRA web site and daily news paper	1	160,000
		Total		23,336,293

Annexure-E

Para 1.2.2.3

Irregular procurement due to splitting without calling quotations

Sr. No.	Name Of Department	Description	AIR Para No.	Amount (Rs)
1	DO Sports	Tentages, sports material, ROT	9	1,044,434
2	Dy.DEO(W-EE) Hassababdal	Construction of boundary wall, repair and maintenance of rooms, white wash, Painting, purchase of furniture and stationary.	1	1,811,469
3	Dy.DEO(W-EE) Hassababdal	Purchase of uniform, Construction of boundary wall, repair and maintenance of rooms, white wash, Painting, purchase of furniture etc.	3	566,815
4	Dy. DEO (W) Fateh Jang	Purchase of uniform, Construction of boundary wall, repair and maintenance of rooms, white wash, Painting, purchase of furniture etc.	1	304,383
5	Dy DEO (M-EE) Hassanabdal	Purchase of uniform, Construction of boundary wall, repair and maintenance of rooms, white wash, Painting, purchase of furniture etc.	3	3,850,101
6	Dy DEO (M-EE) Hassanabdal	Civil work, furniture, repair and maintenance, stationary	5	598,,915
7	Dy. DEO (M) Fateh Jang	Repair of IT equipment , Civil work, furniture, repair and maintenance, stationary	3	3,844,528
8	Dy. DEO (M) Fateh Jang	IT items of lab repair, Civil work, furniture, repair and maintenance, stationary	6	797,657
9	GBHSS Hassanabdal	Stationary, IT, furniture items	3	841,350
10	DHQ Hospital Attock	Blood testing sets, computers, photo state machine, furniture, drugs , medicines.	4	4,001,352
11	DHQ Hospital Attock	Dialysis items, Bicarbonate, sodium, surgical items, Blood testing sets, computers, photo state machine, furniture, drugs , medicines.	6	1,433,421
12	THQ Hospital Fateh Jang	Lab material, LED TV, , Lab items, X-Ray	3	605,200
13	THQ Hospital Hassan Abdal	Lab items, X-Ray items, furniture,	3	304,779
14	DO(Sports)	Refreshment, sports materials	5	2,321,470
15	Dy. DEO (W) Hazro	Furniture, repair and maintenance, white wash. etc	1	824,228
		Total		23,150,102

Annexure-F

Para-1.2.2.4

Unauthorized payment of pay & allowances

AIR Para NO.	Name of Formation	Name & Desig	2011	T. Pay	2012	T. Pay	2013	T. Pay	2014	T. Pay		
2	DO Sports	Waheed Ahmad JC	20427	245124	20747	248964	20747	248964	28209	338508		
		Rasheed Ali JC	20322	243864	20842	250104	20842	250104	28304	339648		
		Naveed Aslam JC	13593	163152	14599	175188	14599	175188	17500	21000		
		Altaf Hussain JC	20322	243864	20842	250104	20842	250104	20842	250104		
		Absar Ahmad JC	24513	294156	24833	297966	24833	297966	24833	297966		
		M. Ajmal Khan – JC	22296	267552	22616	271392	22616	271392	30590	367080		
		Hasan Aziz – TO	11327	135924	11587	139044	11587	139044	16029	192348		
		Abdul Waheed –TSO	37657	451884	38457	461484	38457	461484	38457	461484		
					2045520		2094246		2094246		2268138	
				Waheed Ahmad JC	30472	364664	34560	414720	39225	471060		
				Rasheed Ali JC	30567	366804	34655	415860	39255	471060		2045520
				Naveed Aslam JC	20500	246000	20500	246000	22954	275448		2094246
				Altaf Hussain JC	18537	222444	21027	252324	23431	281172		2094246
				Absar Ahmad JC	35500	426000	39580	474960	44435	533220		2268138
				M. Ajmal Khan – JC	32987	395844	37477	449724	42351	508212		2214104
				Hasan Aziz – TO	16029	192348	0	0	0	0		2253588
				Abdul Waheed –TSO	0	0	0	0	0	0		2540172
						2214104		2253588		2540172	Total	15510014
		2	THQ Hospital Hazro	Name and Designation		Period		Salary from 01.07. 16 to 30.11. 16	Salary for the month of Dec16	Salary for the period Jul- Dec16		
				Dr. Mohsin SMO		2016-17		527,005	105401	632,406		
Dr. Adnan Ghani SMO				2016-17		373,110	74627	447,737				
Dr Abdul Rasheed SMO				2016-17		263,709		263,709				
DR Shaukat SMO				2016-17		175,806	87903	263,709				
Total B								1,607,561				
Grand Total A +B						17117575						

Annexure-G

Para-1.2.2.12

Irregular payment of non-practicing allowance

Document No	G/L Acc	G/L Acc Description	C. center	C. center description	Amount
100588908	A01252	Non Practicing Allowance	AK6450	D O (Health) Attock	500
100815981	A01252	Non Practicing Allowance	AK6450		500
100819955	A01252	Non Practicing Allowance	AK6450		500
100886775	A01252	Non Practicing Allowance	AK6450		500
100838951	A01252	Non Practicing Allowance	AK6450		500
100822930	A01252	Non Practicing Allowance	AK6450		500
100825026	A01252	Non Practicing Allowance	AK6450		500
100554899	A01252	Non Practicing Allowance	AK6450		500
100588908	A01252	Non Practicing Allowance	AK6461		4,000
100815982	A01252	Non Practicing Allowance	AK6461		4,000
100819956	A01252	Non Practicing Allowance	AK6461		4,000
100886775	A01252	Non Practicing Allowance	AK6461		4,000
100838951	A01252	Non Practicing Allowance	AK6461		4,000
100822931	A01252	Non Practicing Allowance	AK6461		4,000
100825027	A01252	Non Practicing Allowance	AK6461		4,000
100554899	A01252	Non Practicing Allowance	AK6461		4,000
100588908	A01252	Non Practicing Allowance	AK6449	D O (Health) Attock (Local Fund)	6,500
100815981	A01252	Non Practicing Allowance	AK6449		6,500
100819955	A01252	Non Practicing Allowance	AK6449		6,500
100886775	A01252	Non Practicing Allowance	AK6449		2,500
100838950	A01252	Non Practicing Allowance	AK6449		2,500
100822930	A01252	Non Practicing Allowance	AK6449		2,500
100825026	A01252	Non Practicing Allowance	AK6449		2,500
100554899	A01252	Non Practicing Allowance	AK6449		2,500
100588907	A01252	Non Practicing Allowance	AK6436	D O Health (B.H.U) Attock	24,200
100815980	A01252	Non Practicing Allowance	AK6436		24,200
100819954	A01252	Non Practicing Allowance	AK6436		8,000
100886773	A01252	Non Practicing Allowance	AK6436		8,000
100838949	A01252	Non Practicing Allowance	AK6436		8,000
100822929	A01252	Non Practicing Allowance	AK6436		15,500
100825025	A01252	Non Practicing Allowance	AK6436		10,500
100554898	A01252	Non Practicing Allowance	AK6436		10,500
100588908	A01252	Non Practicing Allowance	AK6452	Dy D O (Health) Fatehjang	4,000
100815981	A01252	Non Practicing Allowance	AK6452		4,000
100819955	A01252	Non Practicing Allowance	AK6452		4,000
100886775	A01252	Non Practicing Allowance	AK6452		4,000
100838951	A01252	Non Practicing Allowance	AK6452		4,000
100822930	A01252	Non Practicing Allowance	AK6452		4,000
100825026	A01252	Non Practicing Allowance	AK6452		4,000
100554899	A01252	Non Practicing Allowance	AK6452		4,000
100588908	A01252	Non Practicing Allowance	AK6455	Dy D O (Health) Hazro	4,000
100815981	A01252	Non Practicing Allowance	AK6455		4,000
100819956	A01252	Non Practicing Allowance	AK6455		4,000
100886775	A01252	Non Practicing Allowance	AK6455		4,000
100838951	A01252	Non Practicing Allowance	AK6455		4,000
100822931	A01252	Non Practicing Allowance	AK6455		4,000
100825026	A01252	Non Practicing Allowance	AK6455		4,000
100554899	A01252	Non Practicing Allowance	AK6455		1,000
100588908	A01252	Non Practicing Allowance	AK6454	Dy D O (Health) Jand	4,000
100815981	A01252	Non Practicing Allowance	AK6454		4,000

Document No	G/L Acc	G/L Acc Description	C. center	C. center description	Amount
100819956	A01252	Non Practicing Allowance	AK6454		4,000
100886775	A01252	Non Practicing Allowance	AK6454		4,000
100838951	A01252	Non Practicing Allowance	AK6454		4,000
100822931	A01252	Non Practicing Allowance	AK6454		4,000
100825026	A01252	Non Practicing Allowance	AK6454		4,000
100554899	A01252	Non Practicing Allowance	AK6454		4,000
100588908	A01252	Non Practicing Allowance	AK6453	Dy D O (Health) Pindigheb	6,000
100815981	A01252	Non Practicing Allowance	AK6453		6,000
100819956	A01252	Non Practicing Allowance	AK6453		6,000
100886775	A01252	Non Practicing Allowance	AK6453		6,000
100838951	A01252	Non Practicing Allowance	AK6453		6,000
100822930	A01252	Non Practicing Allowance	AK6453		6,000
100825026	A01252	Non Practicing Allowance	AK6453		6,000
100554899	A01252	Non Practicing Allowance	AK6453		6,000
100825026	A01252	Non Practicing Allowance	AK6456	Executive D O (Health) Attock	6,000
100554899	A01252	Non Practicing Allowance	AK6456		6,000
100588908	A01252	Non Practicing Allowance	AK6448	M S (DHQ) Hospital Attock	98,000
100815981	A01252	Non Practicing Allowance	AK6448		90,000
100819955	A01252	Non Practicing Allowance	AK6448		95,451
100886775	A01252	Non Practicing Allowance	AK6448		135,286
100844941	A01252	Non Practicing Allowance	AK6448		5,609
100838950	A01252	Non Practicing Allowance	AK6448		111,064
100822930	A01252	Non Practicing Allowance	AK6448		139,298
100825026	A01252	Non Practicing Allowance	AK6448		148,694
100554899	A01252	Non Practicing Allowance	AK6448		167,106
100886774	A01252	Non Practicing Allowance	AK6447	M S (THQ Hospital Hassanabdal)	4,000
100838950	A01252	Non Practicing Allowance	AK6447		4,000
100822930	A01252	Non Practicing Allowance	AK6447		4,000
100825026	A01252	Non Practicing Allowance	AK6447		4,000
100554899	A01252	Non Practicing Allowance	AK6447		4,000
100822929	A01252	Non Practicing Allowance	AK6443	M S (THQ Hospital Hazro)	180,412
100825025	A01252	Non Practicing Allowance	AK6443		87,741
100554898	A01252	Non Practicing Allowance	AK6443		16,000
100588907	A01252	Non Practicing Allowance	AK6446	M S (THQ Hospital Jand)	12,000
100815981	A01252	Non Practicing Allowance	AK6446		12,000
100819955	A01252	Non Practicing Allowance	AK6446		12,000
100886774	A01252	Non Practicing Allowance	AK6446		12,000
100838950	A01252	Non Practicing Allowance	AK6446		12,000
100822930	A01252	Non Practicing Allowance	AK6446		12,000
100825026	A01252	Non Practicing Allowance	AK6446		12,000
100554898	A01252	Non Practicing Allowance	AK6446		12,000
100825025	A01252	Non Practicing Allowance	AK6445	M S (THQ Hospital Pindigheb)	20,000
100554898	A01252	Non Practicing Allowance	AK6445	b)	4,000
100588907	A01252	Non Practicing Allowance	AK6438	SMO (RHC Bahtar	4,000
100815980	A01252	Non Practicing Allowance	AK6438		4,000
100819954	A01252	Non Practicing Allowance	AK6438		4,000
100886774	A01252	Non Practicing Allowance	AK6438		4,000
100838949	A01252	Non Practicing Allowance	AK6438		4,000
100822929	A01252	Non Practicing Allowance	AK6438		4,000
100825025	A01252	Non Practicing Allowance	AK6438		4,000
100554898	A01252	Non Practicing Allowance	AK6438		4,000
100588907	A01252	Non Practicing Allowance	AK6439	SMO (RHC Domail	4,000
100815980	A01252	Non Practicing Allowance	AK6439		4,000

Document No	G/L Acc	G/L Acc Description	C. center	C. center description	Amount
100554898	A01252	Non Practicing Allowance	AK6439		4,000
100588907	A01252	Non Practicing Allowance	AK6441	SMO (RHC Maghian	2,500
100815980	A01252	Non Practicing Allowance	AK6441		2,500
100819954	A01252	Non Practicing Allowance	AK6441		2,500
100886774	A01252	Non Practicing Allowance	AK6441		2,500
100838949	A01252	Non Practicing Allowance	AK6441		2,500
100822929	A01252	Non Practicing Allowance	AK6441		2,500
100825025	A01252	Non Practicing Allowance	AK6441		2,500
100554898	A01252	Non Practicing Allowance	AK6441		2,500
				Total	1,808,561

Annexure-H
Para-1.2.3.13

Non-Supply of medicines - Rs 1.642 million

(Amount in Rs)

Sr No	Medicine Name	Manufacturer / Distributor	Date of order	Order NO	Quantity order	Per unit price	Total Amount
1	poviden-solution 0.1	brookes ph	10/18/2016	934	100	286.85	28,685
2	Inj Insulin NPH-100u/ml-	Getz ph	10/18/2016	935	100	187	18,700
3	Tab Albedazole 200mg	GSK Pakistan LTD	10/17/2016	929	5000	7.5	37,500
4	Tab cotrimoxazole 400mg	GSK Pakistan LTD	10/17/2016	929	50000	1.58	79,000
5	Tab Cotrimoxazole 400mg	GSK PAKISTAN LTD	12/31/2016	2033	50000	1.58	79,000
6	Syp Zinc sulphate-20mg/5ml	Barrett Hodgson(pvt)	12/31/2016	2035	3000	22.23	66,690
7	Tab Albandazole 200mg	GSK PAKISTAN LTD	12/31/2016	2029	4000	7.5	30,000
8	Solution Salbutamol sulfate 5ml	GSK PAKISTAN LTD	12/31/2016	2029	500	29.16	14,580
9	Tab Ciproloxacin 500mg	Novartis	2/8/2017	125	30000	10	300,000
10	Feeding tubes	Oriental sales	2/8/2017	123	1000	28	28,000
11	Cotton wool 500g	Sunder	2/8/2017	121	600	177	106,200
12	Cotton bandge 6.5cm	Sunder	2/8/2017	121	6000	15.5	93,000
13	cotton crape bandge 7.5cm	Sunder	2/8/2017	121	1000	34.5	34,500
14	Tab salbutamol 4mg	GSK PH	3/9/2017	190	10000	0.95	9,500
15	Inj Metoclopramid 5mg-ml	CCL PH	3/9/2017	192	2000	16.99	33,980
16	Disposable syringes 5ml with needle	Asto life sciences	3/9/2017	195	50000	7.18	359,000
17	Auto-disable syring 5ml-inj	Asto life sciences	3/9/2017	195	40000	7.56	302,400
18	Black silk 1,40mm circle curved 12 foil	Sindh Medical store	3/9/2017	196	360	61.5	22,140
		Total					1,642,875

Annexure-I

Para-1.2.2.17

Non-accountal of stores items – Rs 1.20 million

AIR Para No.	Name of Department	Name of the school	Date	Vendor Name	Item	Amount (Rs)
2	Dy.DEO (W) Attock	GGCMS Shakardara	10/8/2015	Malik Traders	Study Chairs 15 Nos	22,815
		GGCMS Shakardara	26-10-15	Malik Traders	Study Chairs 15 Nos	33,638
		GGCMS Shakardara	15-08-16	Malik Traders	UPS, Battery, computer, printer	29,250
		GGCMS Shakardara	15-08-16	Malik Traders	Computer, printer	25,740
		GGPS Kamra Cantt	24-11-15	Rajpoot Traders	Uniforms 40 pairs	21,938
		GMPS Gharyala	22-09-16	Malik Traders	UPS & Battery	38,142
		GMPS Gharyala	23-09-16	Malik Traders	CCTV, Harddisk, LCD	25,857
		GGPS APWA Attock	23-08-16	Kaleem Traders	CCTV, Harddisk, LCD	21,352
		GGPS Banaras	10/8/2016	Malik Traders	Paint material	13,660
		GGES Jassain	20-07-16	Malik Traders	Tablet	17,550
		GGES Jassain	20-10-16	Malik Traders	Paint material	11,500
		GGPS Dhoke Kirsan	18-10-16	Jalal Haider & Sons	Stationary, mobile, Cylinder etc	25,643
		GGPS Mirpur Hussain	15-11-2015	The Best Traders	Camera, DVD, LED	29,246
		GGPS Roomian	28-09-16	Malik Traders	02 Desk Bench	24,570
		GGPS Roomian	28-09-16	Malik Traders	02 Desk Bench	24,570
		GGPS Roomian	28-09-16	Malik Traders	02 Desk Bench	24,570
		GGPS Roomian	28-09-16	Malik Traders	02 Desk Bench	24,570
		GGPS Dhoke Jawanda	8/9/2016	Malik Traders	Paint material	21,450
		GGES Madrota	3/11/2015	Malik Traders	24 baby charis	14,040
		GGES Madrota	7/11/2015	Malik Traders	4baby tables	15,500
		GGES Madrota	15-11-15	Malik Traders	1 Almira	12,643
		GGES Madrota	18-11-15	Malik Traders	32 baby sofa	11,695
		GGES Madrota	16-03-16	Pakistan Traders	Camera and Accessories	26,319
		GGES Madrota	16-03-16	Pakistan Traders	Accessories	15,478
		GGES Madrota	16-03-16	Pakistan Traders	UPS Battery and Acces	33,579
		GGES Madrota	12/8/16	Malik Traders	Electric cooler 01	33,936
		GGES Madrota	28-08-16	Malik Traders	UPS	13,455
		GGES Madrota	29-08-16	Malik Traders	Office Table	9,126
		GMPS Noor pur karamalia	29-08-16	Pakistan Traders	1 Almira	7,371
		GMPS Noor pur karamalia	29-08-16	Pakistan Traders	Tablet huawai	23,575
		GGE Brotha	29-08-16	Malik Traders	FIBER SHEET	17,550
		GGE Brotha	27-04-16	Malik Traders	Purchase of Computer	16,000
		GGE Brotha	2/6/16	M/S The best Traders	Camera and Accessories	29,958
		GGE Brotha	25-05-15	Malik Traders	Mic item	16,775
		GGES Dheri Kot	1/9/16	kaleem traders	Electric cooler 01 & Teacher Table	48,555
		GMPS Dherilagal	27-03-15	Malik Traders	Angle rods	10,765
		GMPS SHAHABAD	19-12-16	kaleem traders	Window mirror	24,745
		GMPS SHAHABAD	13-09-16	kaleem traders	Digital sound ND ACCESS	24,149
		GMPS SHAHABAD	3/8/2016	kaleem traders	Battery and Access	38,473
		GMPS SHAHABAD	1/8/2016	kaleem traders	UPS, Battery and Acces	32,526
		GMPS SHAHABAD	22-03-2016	kaleem traders	UPS, Battery and Acces	29,179
		GMPS SHAHABAD	30-03-2016	kaleem traders	WHITE WASH	23,902

AIR Para No.	Name of Department	Name of the school	Date	Vendor Name	Item	Amount (Rs)
		GMPS SHAHABAD	1/3/2016	kaleem traders	Computer hd,camara led etc	24,804
		GMPS Dheri chohan	27-08-016	kaleem traders	celling fan etc	20,007
		GMPS Dheri chohan	1/10/2016	kaleem traders	misc	30,001
		GGPS DHOK Haji AHMED	1/10/2016	Kaleem traders	MISC PURCHASE	49,947
		GGMCP K black	13-11-2016	City ecurity links	tablet	15,971
		GGMCP K black	7/9/2016	City ecurity links	Camera and Accessories	21,337
		GGPS Sheen bagh kalan	1/11/2016	Kaleem Traders	Electric cooler	40,748
		GGPS Sheen bagh kalan	2/11/2016	Kaleem Traders	furniture & misc item	49,994
		GGPS SAQQA ABAD	25-7-16	Kaleem Traders	UPS Battery and Acces	48,438
		GGPS SAQQA ABAD	22-07-16	Kaleem Traders	Water cooler	48,730
		GGPS SAQQA ABAD	30-07-16	Kaleem Traders	OFFICE ALMIRI	14,344
		GGPS SAQQA ABAD	6/9/2016	Kaleem Traders	CCTV, Harddisk, LED	23,751
		GGPS SANJWAL	23-05-16	Gglobal trade & service	Water cooler	37,440
		GGES MIRZA	10/9/2016	Malik Traders	Funiture	22,922
		GGPS Doke Sarwala	30-09-15	Baby Palace	12 Nos Study Chairs	10,080
		GGPS Kot Nawab Khan	3/8/2016	kaleem traders	Almirah, white board, register etc	18,000
		GGPS Thori Bair	6/8/2016	Malik Traders	Boring material	20,160
					Table A	1,462,029
4	Dy.DEO (EE-M) Pindi Gheb	Name of the school	Date	Item	Vendor	Amount
		GBPS Toot	6/9/2016	01 Table & 01 Chair	Fayyaz& Co.	15210
		GGPS Rehmanabad	22-12-16	Tile, soap, cement etc	Fayyaz& Co.	28829
		GBPS Malhuwala	5/9/2016	Injector Pump	Shaji Enterprises	8775
		GBPS Mangawali	30-08-16	Bajri, cement etc	AlHayat Traders	37650
		GES Chimyari	3/11/2016	5 Set Bench Desk	Fayyaz& Co.	49725
		GPS Nakka Ghulam Sh	29-6-17	Swing	Riaz	10000
		GBPS Ikhlas Sharqi	4/2/2017	DVR, LCD, Camera	Rashid Computers	35040
			13-3-17	Sound System	Ayaz Radios	17300
		GBPS Dhoke Majeed	9/9/2016	Pedestal, ceiling fans, paint etc	Fayyaz& Co.	30000
		GBPS Dhoke Larri Toot	28-7-16	Office chairs & Table	National Traders	22000
		GES Kaur City	28-9-16	Paper, board, printer etc	Fayyaz& Co.	71955
		GBPS Chargarian	26-9-16	Ceiling fan, energy saver, capacitor	Fayyaz& Co.	15023
		GBPS Dhoke Mudran	29-06-17	Tablet, Protector & cover	Al-Hayat Traders	12500
		GBPS Dhoke Dera	8/6/2017	10 D Benches	Al-Hayat Traders	75000
		GGPS Kund	22-6-17	Bench desk 5 set, 2 chairs, 1 Black Board	Fayyaz& Co.	45000
		GBPS Dhok Awan	21-5-17	Bench Desk 03 Nos	Shaji Enterprises	23400
		GBPS Dhok Awan	21-5-17	Tablet	Shaji Enterprises	15600
		GBPS Dhok Awan	21-5-17	Bench Desk 03 Nos	Shaji Enterprises	23400
					Total B	536407
				Table A+B		1998436

Annexure-J

Para-1.2.3.1

Un-utilized budget Rs 4890.448 Million

Grant No	Grant Name	Original Budget (Rs)	Supplementary Rs)	Final Grant (Rs)	Expenditure (Rs)	Savings (Rs)
AK21C03	Provincial Excise.	11,080,000	0	11,080,000	4,190,960	-6,889,040
AK21C05	Forests.	8,262,000	0	8,262,000	4,000,531	-4,261,469
AK21C07	Charges on A/c of M. V. Act.	3,040,000	0	3,040,000	1,167,990	-1,872,010
AK21C08	Other Taxes & Duties	5,124,000	0	5,124,000	2,274,211	-2,849,789
AK21C10	General Administration	292,895,000	0	292,895,000	76,264,023	-216,630,977
AK21C15	Education	4,186,065,000	0	4,186,065,000	3,035,337,169	1,150,727,831
AK21C16	Health Services	928,603,000	0	928,603,000	572,957,989	-355,645,011
AK21C18	Agriculture	111,458,000	0	111,458,000	59,673,136	-51,784,864
AK21C19	Fisheries	1,823,000	0	1,823,000	834,537	-988,463
AK21C20	Veterinary	117,522,000	0	117,522,000	59,378,870	-58,143,130
AK21C21	Co-operative	24,197,000	0	24,197,000	13,336,045	-10,860,955
AK21C22	Industries	4,795,000	0	4,795,000	1,109,949	-3,685,051
AK21C23	Miscellaneous Departments	2,783,000	0	2,783,000	1,236,079	-1,546,921
AK21C24	Civil Works	58,208,000	0	58,208,000	30,533,815	-27,674,185
AK21C25	Communications	168,932,000	0	168,932,000	80,212,913	-88,719,087
AK21C31	Miscellaneous	32,606,000	0	32,606,000	14,921,805	-17,684,195
AK21C32	Civil Decence	11,621,000	0	11,621,000	2,428,898	-9,192,102
...	Increase in Pay	320,000,000	0	320,000,000	0	-320,000,000
Total non dev		6,289,014,000		6,289,014,000	2,329,155,080	2,329,155,080
AK22C36	Development.	DEVELOPMENT	124,268,000	428,299,000	232,166,339	-196,132,661
AK22C41	Roads & Bridges	304,031,000	0	93,829,000	17,391,293	-76,437,707
AK22C42	Govt: Buildings	93,829,000	0	387,338,000	88,855,220	-298,482,780
Total Development:		387,338,000	124,268,000	909,466,000	338,412,852	-571,053,148
Grand Total :		785,338,000	124,268,000	7,198,480,000	4,298,271,772	2,900,208,228
Net Result of Surrender / Withdrawal :		7,074,212,000	1,990,239,610	1,990,239,610	0	1,990,239,610
Net Total :		7,074,212,000	124,268,000	5,208,240,390	4,298,271,772	4,890,447,838

Annexure-K

Para-1.2.3.3

Un-authentic completion of work without satisfactory end users certificate

Sr. No	Name of Scheme	Approved Cost	T.S cost	Date of start / completion	Total cumulative Exp	Financial progress %age during CFY)	Physical progress %age	Physical Progress till the current month
1	Re-const: of 02.No C/rooms 21x14 with verandah 7' wide in GBPS Pandak	1.355	1.355	26-10-15 25-1-16	1.360	100%	100%	Completed
2	Re-const: of 01.No C/room 28x18 with verandah 7' wide in GBHS Malik Mala	1.618	1.618	26-10-15 25-1-16	1.366	84%	100%	Completed
3	Re-const: of 02.No C/rooms 28x18 with verandah 7' wide in GBHS Kamal Pur Musa	1.888	1.888	26-10-15 25-1-16	1.789	95%	100%	Completed
4	Re-const: of 02.No C/rooms 28x18 with verandah 7' wide in (Double Storey) in GGHS Kot Sundki	2.341	2.341	23-11-15 22-2-16	1.976	84%	100%	Completed
5	Re-const: of 03 No C/rooms 24x16 with verandah 7' wide in GBHS Ratwal	2.310	2.310	26-10-15 25-3-16	1.829	79%	100%	Completed
6	Re-const: of 01.No C/room 24x16 with verandah 7' wide in GGPS Mari	0.975	0.975	13-2-16 27-4-16	0.802	82%	100%	Completed
7	Re-const: of 02.No C/room 24x16 with verandah 7' wide in GGES Kak Choudhary	1.634	1.634	13-1-16 27-3-16	1.617	99%	100%	Completed
8	Re-const: of 02.No C/room 24x16 with verandah 7' wide in GBES Bathu	1.631	1.631	26-10-15 25-03-16	1.512	93%	100%	Completed
9	Re-const: of 02.No C/room 21x14 with verandah 7' wide in GBPS Pero Shahi	1.271	1.271	26-10-15 25-03-16	1.263	99%	100%	Completed
		15.023	15.023		13.514			

Annexure-L

Para-1.2.3.4

Non completion of building sector scheme

Name of work	Approved Cost	Start/ completion Date	Time limit	Expenditure up to 12/2016	Penalty
					Due
Re . Constn of 6 class Rooms with verandha 7" wide I GBHS Murat	5.078	13.1.16 27.3.16	3 month	4.522	0.508
Re . Constn of 3 class Rooms with verandha 7" in GBES Girdi	2.317	20.1.16 19.4.16	3 months	1.72	0.232
Re . Constn of 3 class Rooms with verandha 7" I GGES Tor Wali	2.317	26.1.16 25.5.16	4 months	1.6	0.232
Re . Constn of 1 class Rooms with verandha 7" in GBPS Nothein	0.995	26.1.16 25.4.16	3 months	0.449	0.3
Re . Constn of 5 class Rooms with verandha 7" in GBHS Nakka Afghana	5.879	20.1.016 19.4.16	3 months	3.754	0.588
Prov of missing facilities Constn of 6 C/Rs I n GBES Hazro No 1	0.722	18.3.16 17.5.16	3 months	0.303	0.072
Prov of missing facilities Constn of 6 B/W I n GBHS Dhaboola	9.026	12.1.16 11.4.16	3 months	7.126	0.903
Prov of missing facilities Constn of 6 B/W I n GBPS Dhok Hafzabad	5.547	13.2.16 12.5.16	3 months	2.894	0.555
Total	31.881			22.368	3.39

Annexure-M

Para-1.2.4.3

Non recovery of overpayments and charges–

Sr. No.	Name of department	Description	AIR Para No.	Amount (Rs)
1	Dy.DEO(W-EE) Attock	Non recovery on account of pay and allowance to regularized employee	5	222,483
2	DHQ Hospital Attock	HRA,CA,5% maintenance charges	5	1,822,730
3	DHQ Hospital Attock	Official drawing CA, HSRA, Dress allowance, Mess allowance during leave	7	610,294
4	THQ Jand	Non deduction 5% due to provision of government residence	1	79,332
5	DOH Attock	Non deduction of CA, house rent to officials provided government residence	3	2,176,458
6	RHC Rangoo	Official drawing CA, HSRA, Dress allowance, Mess allowance during leave	5	435,914
7	RHC Rangoo	HRA,CA,5% maintenance charges	1	3,440,082
8	THQ Fateh Jang	Non deduction of CA, house rent to officials provided government residence	2	1,465,338
9	THQ Fateh Jang	Official drawing CA,HSRA,5% Maintenance charges during leave	5	203,671
10	THQ Jand	Drawing of conveyance allowance during leave	7	14,167
11	GBHS Hassanabdal	Officials availed leave on full pay	6	90,717
12	DOH Attock	Official availing transport facilities drawing conveyance allowance	5	741,888
13	DOH Attock	Official residing in BHU but drawing conveyance allowance	6	175,289
14	THQ Hazro	Officials availed leave on full pay	3	187,832
15	DO Sports	Official availing transport facilities drawing conveyance allowance	13	170,000
16	Dy.DEO (M-EE) Attock	Officials availed leave on full pay	8	27,944
17	Dy.DEO(W-EE) Hazro	Officials availed leave on full pay	9	55,897
18	Dy.DEO(W-EE) Fateh Jang	Officials availed leave on full pay	7	68,844
19	Dy.DEO(W-EE) Fateh Jang	Officials availed leave on full pay/without pay	8	34,723
20	Dy.DEO(M-EE) Hassanabdal	Drawn of conveyance allowance during winter vacation	6	561,764
21	Dy.DEO(M-EE) Fateh Jang	Drawn of conveyance allowance during winter vacation	4	1,099,683
22	Dy.DEO(M-EE) Fateh Jang	Drawing of conveyance allowance during EOL	8	259,337
		Total		13,944,387

Overpayment of pay & allowances to doctors

AIR Para No.	Name of formation	Description	Name & Designation	Period	50% Adhoc Allowance 2010	Amount (Rs)
3	DHQ Attock	Adhoc relief allowance 2010 50% along with the HSRA	Tanveer Ahmed Gilani (Eye Specialist)	1.4.12-31.12.13=21	7850	164850
			Kaneez Fatima (Gynecologist)	1.4.12-31.7.14=28	6920	193760
			Syed Irfan Ali Raza (M.O)	1.4.12-31.12.14=33	5655	186615
			Faisal Ghaffar (Urologist)	1.4.12-31.12.14=33	7385	243705
			Iffat Saleem (W.M.O)	1.4.12-31.12.14=33	5295	174735
			Saqib Sulaiman(Dental Surgen)	1.4.12-31.12.14=33	5295	174735
			Iram Shehzadi (W.M.O)	1.4.12-31.12.14=33	5295	174735
			Robenna Kousar (W.M.O)	1.7.12-31.12.12=6	5295	31770
			Asfand Yar Khan (M.O)	1.4.12-31.12.14=33	5295	174735
			Sabahat Afshan (W.M.O)	1.4.12-31.12.14=33	5295	174735
			Abdul Raffay Waqas (M.O)	1.4.12-31.12.14=33	5295	174735
			Sobia Sarwar Malik (W.M.O)	1.4.12-31.12.14=33	6455	213015
			Syed Awais Abbas (M.O)	1.4.12-31.12.14=33	5295	174735
			Muhammad Tanveer (M.O)	1.7.12-31.12.12=6	4925	29550
			Atta Ur Rehman (M.O)	1.4.12-31.12.13=21	4925	103425
			Faheem Khan (M.O)	1.4.12-31.12.13=21	4925	103425
			Ameer Mehmood (M.O)	1.4.12-31.12.14=33	4925	162525
			Yasir Iqbal Khan (M.O)	1.4.12-31.12.13=21	4925	103425
			Babar Shah (M.O)	1.4.12-31.12.13=21	4925	103425
			Tanveer Ahmed Khan (M.O)	1.4.12-31.12.13=21	4925	103425
			Syed Kumail Abbas Bukhari (M.O)	1.4.12-31.12.13=21	4925	103425
			Fayyaz Muhammad Khan(M.O)	1.4.12-31.12.13=21	4925	103425
			Khurram Shehzad(M.O)	1.4.12-31.12.14=33	4925	162525
			Saleem Khan(Aulmunier)	1.7.12-31.12.12=6	4925	29550
			Talib Hussain (M.O)	1.4.12-31.12.14=33	4925	162525
			Ahmed Fawad Farooq (M.O)	1.7.12-31.12.12=6	6455	29550
			Nouman Qayum (M.O)	1.4.12-31.12.13=21	4925	103425
			Shehraz Ahmed (M.O)	1.4.12-31.12.14=33	4925	162525
			Shazia Asad (W.M.O)	1.4.12-31.12.13=21	4925	103425
			Afshan Manzoor (W.M.O)	1.7.12-31.12.12=6	4925	29550
			Javeria Zahid Khan (W.M.O)	1.7.12-31.12.12=6	4925	29550
			Quedsiya Inayat(W.M.O)	1.12.12-31.12.13=13	4925	64025
			Noreen Zakir (W.M.O)	1.7.12-31.12.12=6	4925	29550
			Muneza Tanveer (W.M.O)	1.7.12-31.12.12=6	4925	29550
			Sadia Irum – WMO	1.7.12-31.12.12=6	4925	29550
			Khalil Ahzam (M.O)	1.7.12-31.12.12=6	4925	29550
			Muhammad Latif(M.O)	1.7.13-31.12.14=18	5295	95310
			Saba Rehman (W.M.O)	1.7.13-31.12.14=18	5295	95310
			Fouzia Kareem (W.M.O)	1.7.13-31.12.14=18	5295	95310
			Asma Mujeeb (W.M.O)	1.7.13-31.12.13=6	4925	29550
			Rasheed Khan (M.O)	1.7.13-31.12.14=18	5295	95310
			Saad Riaz (M.O)	1.7.13-31.12.14=18	4925	88650
			Aamir Yousaf (M.O)	1.7.13-31.12.14=18	1968	35424
			Seemi Afzal(M.O)	1.7.13-31.12.14=18	5295	95310

AIR Para No.	Name of formation	Description	Name & Designation	Period	50% Adhoc Allowance 2010	Amount (Rs)
			Nighat Choudry(Dental Surgen)	1.7.13-31.12.14=18	5295	95310
			Safi Ullah (M.O)	1.7.13-31.12.14=18	4925	29550
			Aashique Hussain Shah(M.O)	1.7.13-31.12.14=18	5295	95310
			Luqman Ali(M.O)	1.7.13-31.12.14=18	4925	29550
			Shamshad Fouzia WMO	1.7.13-31.12.14=18	4925	29550
			Ammara Ayub(W.M.O)	1.7.13-31.12.14=18	4925	29550
			Rashid Khan(M.O)	1.7.13-31.12.14=18	5295	95310
			Waqar Ahmed(M.O)	1.7.13-31.12.14=18	4925	29550
Total A						5231614
3	RHC Rangoo	HSRA + Health Professional	Name	Period	ADHOC 2010	Amount
		12000+15000=27000	Dr. Shokat Mehmood, SMO	1.1.12-31.12.15=48	5295	254160
		12000+15000=27000	Dr. Saba Rehman, WMO	1.1.12-31.12.13=24	5295	127080
		12000+15000=27000	Dr. Nighat Choudary, D/S	1.1.12-31.12.13=24	5295	127080
		12000+15000=27000	Dr. Imran Tahir, MO	1.1.12-31.12.14=36	4925	177300
		12000+15000=27000	Dr. Fazal Ur Rabi, MO	1.1.15-31.12.15=12	5295	63540
		12000+16200=28200	Dr. Kashan, D/S	1.1.15-31.12.15=12	4925	59100
		12000+15000=27000	Dr.Sadia Mumtaz SidiqueWMO	1.1.15-31.12.15=12	5295	63540
Total B						871800
			Ghulam Murtaza – MO	1.9.12-30.06.13=10	4925*10	49250
			Dr. Yasir Iqbal – MO	1.9.12-31.12.12=4	4925*4	19700
			Dr. Zaheer Ahmad	1.4.12-31.12.15=45	7850*45	353250
			Dr. Hassan Naveed Naqvi – DS	1.4.12-31.12.12=9	8625*9	77625
			Dr. Izzah Abid – D/S	1.6.13-31.12.13=7	4925*7	34475
			Fouzia Shaheen – MO	1.6.13-31.12.14=31	5295*31	164145
			Dr. Luqman Ali – MO	1.4.12-31.07.13=16	4925*16	78800
			Dr. Muhammad Ullah Khan-MO	1.4.12-31.12.15=45	4925*45	221625
			Dr. Farhana Ahmad– MO	1.4.12-31.12.14=33	4925*33	162525
			Dr. Farhana Badar – WMO	1.4.12-31.12.12=9	4925*9	44325
			Dr. Abid Ali Khan – MO	1.4.12-31.12.15=45	5295*45	238275
			Dr.Eid Badshah MO B-17	1.4.12-31.01.13=10	5295*10	52950
			Dr.Atta ur rehman MOB-17	1.6.12-31.12.14=31	4925*31	152675
			Dr.Gulnaz Shahzadi – WMO	1.5.13-31.12.13=8	4925*8	39400
			Husnain Akhtar – MO	1.12.13-31.5.14=06	11955*6	71730
			S. Shujat Hussain Shah – MO	1.5.14-31.12.15=22	4925*22	108350
			M. Saleem – MO	1.5.14-31.12.15=22	4925*22	108350
			Abdul Samad Kayani – MO	1.5.14-31.12.1522	4925*22	108350
			Hamza Tanveer-MO	1.5.14-31.12.15=22	4925*22	108350
			Pardeep Kumar-MO	1.8.14-31.12.15=17	11215*17	190655
			Dr.Amatul Hasanat Ch. Sp B-18	1.4.12-31.12.15=45	7385*45	332325
1	THQ Fateh Jang		Total C			2717130
Grand Total A+B+C						8,820,544

Annexure-O

1.2.4.5

Non recovery of overpayment made to regularized employees

AIR Para No.	Name of department	Description	Name Of Teacer	Designation	Period of recovery		ROP	
							Amount	
1	Dy.DEO(M-EE) Attock	Non recovery on account of pay and allowance to regularized employee	Farhana	EST	7/8/2015 to 31-05-2017		50000	
			Shoab Akhtar	PST	7/8/2015 to 31-05-2017		35000	
			Yasmin Akhtar	PST	7/8/2015 to 31-05-2017		35000	
			Yasir Ali	PST	7/8/2015 to 31-05-2017		35000	
			Amir Ali Khan	PST	7/8/2015 to 31-05-2017		35000	
			Atif Shahzad	PST	7/8/2015 to 31-05-2017		27000	
			Saqib Hussain	PST	7/8/2015 to 31-05-2017		27000	
Total A							244000	
7	Dy. DEO (W-EE) Hazro	Non recovery on account of pay and allowance to regularized employee	Period		Name	School	P.NO.	Amount
			From	To				
			7/8/2015	30-04-2016	Salma Razzag	GGPS Yaseen Kalan	31587173	5650
			7/8/2015	30-04-2016	Shazia Noreen	GGPS Adal Zai	31583794	5650
			7/8/2015	30-04-2016	Shaista Rabnawaz	GGPS Moman Pur	31587178	5650
			7/8/2015	30-04-2016	Sadia Bukhari	GGES Kot Key	31592884	5650
			7/8/2015	30-04-2016	Sobia Anjam	GGPS Darya	31587169	5650
			7/8/2015	30-04-2016	Robina Bibi	GGPS Gharhi Matani	31587167	5650
			7/8/2015	30-04-2016	Saiyda Bibi	GGPS Walia	31587166	5650
			7/8/2015	30-04-2016	Yasmin Parveen	GGCMS Bhangi	31587168	5650
			7/8/2015	30-04-2016	Shazia Bin Yameen	GGCMS Ghourghushti	31587170	5650
			7/8/2015	30-04-2016	Nazish Mir	GGPS Shah Dher	31587163	5650
			7/8/2015	30-04-2016	Fawaka Iram	GGES Daman	31587165	5650
			7/8/2015	30-04-2016	Kalsoom Razzam	GGES Sarwana	31587172	5650
			7/8/2015	30-04-2016	Naila Mumtaz	GGES Shinka	31587161	5650
			7/8/2015	30-04-2016	Tayyaba	GGES Daman	31582091	5650
			7/8/2015	30-04-2016	Maryam Bibi	GGPS Malik Mala	31587179	5650
7/8/2015	30-04-2016	Najma Naz	GGPS Shera Banda	31587176	5650			
7/8/2015	30-04-2016	Saima	GGPS Dhok Munatha	31594865	5650			
7/8/2015	30-04-2016	Bushra Iftikhar	GGCMS Bhangi	31582093	5650			
Total B							101700	
2	DO(SE) Attock	Overpayment on award of special increment	Name	BPS	Period	Months	Rate	Amount
			M Aslam	2	01-07-12 to 30-09-2017	63	170	10710
			M Shafiq ur Rehman	2	01-07-12 to 30-09-2017	63	170	10710
			Akhtar Hussain	2	01-07-12 to 30-09-2017	63	170	10710
			Shah Nawaz	2	01-07-12 to 30-09-2017	63	170	10710
			Bashir Ahmed	2	01-07-12 to 30-09-2017	63	170	10710
			Lal Khan	2	01-07-12 to 30-09-2017	63	170	10710
			Liaqat Ali	2	01-07-12 to 30-09-2017	63	170	10710
			Liaqat iqbal	2	01-07-12 to 30-09-2017	63	170	10710
			M Niaz	2	01-07-12 to 30-09-2017	63	170	10710

			M Arif	2	01-07-12 to 30-09-2017	63	170	10710	
			Abdul Basit	2	01-07-12 to 30-09-2017	63	170	10710	
			Waseem Akhtar	2	01-07-12 to 30-09-2017	63	170	10710	
			Mujahid Hussain	2	01-07-12 to 30-09-2017	63	170	10710	
			M Anwar	2	01-07-12 to 30-09-2017	63	170	10710	
			Irshad Maseeh	2	01-07-12 to 30-09-2017	63	170	10710	
			Total C						160,650
5	GBHSS Hassanabdal	Payment on stoppage allowance 2013, 2014 and 2015	Year				Description	Amount	
			2015				ARA 2011	865676	
							ARA 2012	2025876	
							ARA 2013	106838	
							ARA 2014	106838	
							ARA 2015	1200	
			Total D						3,106,428
3	THQ Jand	Excess pay drawn due to change of scale	Month	Pay Drawn in BPS-05	Pay Due in BPS-4	Difference	Months	Over Payment	
			9-Oct	3500	3240	260	14	3,640	
			10-Dec	3660	3380	280	7	1,960	
			11-Jul	5920	5430	490	5	2,450	
			11-Dec	6180	5660	520	12	6,240	
			12-Dec	6440	5890	550	12	6,600	
			13-Dec	6650	6120	530	7	3,710	
			14-Jul	6910	6350	560	7	3,920	
			14-Dec	7170	6580	590	12	7,080	
			Difference of other allowances						15,000
			Total E						50,600
4	THQ Jand	Extra drawn of pay on resignation of employee				Total F			395,865
			Grand Total A+B+C+D+E+F						4,059,243

Annexure-P
Para-1.2.4.6

Non deposit of income tax and sales tax - Rs 3.917 million

Sr. No.	Name of Department	Description	AIR para No.	Amount (Rs)
1	Dy.DEO(M-EE) Pindi Gheb	Purchase of different item	12	12,022
2	Dy.DEO(W-EE) Attock	Purchase of different item	1	70,146
3	Dy.DEO(W-EE) Hazro	Purchase of different item	3	65,517
4	Dy.DEO(W-EE) Fateh Jang	Purchase of different item	6	106,480
5	Dy.DEO(M-EE) hassanabadal	Purchase of different item	3	285,299
6	Dy.DEO(M-EE) Hassabdall	Payment to different supplier and services rendered	7	262,210
7	Dy.DEO(M-EE) Fateh Jang	Payment to different supplier and services rendered	5	826,851
8	DHQ Hospital Attock	Non deduction of income tax on doctor share	8	96,431
9	RHC Chab	Purchase of different item	1	3,060
10	RHC Rangoo	Less deduction of income tax on repairs	6	144,743
11	RHC Rangoo	Non deduction of income tax on doctor share	7	83,984
12	THQ Fateh Jang	Non deduction of income tax on doctor share	4	234,724
13	DO Sports	Sales tax exempted on sports item	8	169,732
14	Dy.DEO(M-EE) Pindi Gheb	Non deposit of sales tax	11	11,487
15	Dy.DEO(W-EE) Attock	Non deposit of sales tax	1	41,755
16	Dy.DEO(M-EE) Hassanabdall	Non deposit of sales tax	3	1,496,694
17	RHC Chab	Non deposit of sales tax	1	5202
		Total		3,916,337

Annexure-Q
Para-1.2.4.7

Non-recovery of liquidated damages due to delay in completion of work

Name of work	Name of Contractor	Work Order No. & Date	Time limit	Amount (Rs)	Penalty Due
Pavement of street Afridi Bagh in village Hattar (TK road km38. Fateh Jang)	Malik Liaquat Khan	845-6 dt:6-5-16	3 month	2,656,191	265,619
Pavement of streets in Dhoke Bhussi & Dhoke Dihloo, FatehJang, L=2205 rft	M. Ashraf Awan & Bros.	1580/C dt 23-08-16	1 month	2,486,573	248,657
Pavement of streets and drains in villageBuri & Hastal , FatehJang, L=2159 rft	Malik Misri Khan	1601-4/C dt 29-08-16	1 month	1,989,605	198,961
Rehabilitation of road i/c contraction of pipe culvert=4 Nos and Drain Type-II 400rft from new abadi to old abadi Shahpur village, Fateh Jang Attock, 1,26km	Malik Nazar Hussain	848-50/c dt 11-05-16	2 month	3,007,737	300,774
Rehabilitation of the road from Hameeda Check post to village Rama 1.40 to 3.40km	Tahir Mahmood & Co.	806-09/C dt 06-05-16	6 month	6,164,629	616,463
Widening / Improvement of road / path with plant premix bituminous carpeting at DCO complex, Attock 698 rft	Aftab & Co.	1501/C dt 6-11-15	2 month	1,911,998	191,200
Const of road from Pie Kheil to Girdi Length=3.84 km, Jand, Attock	Malik Nazar Hussain	1737/B dt 17-12-14	9 month	20,877,396	2,087,740
Total				39,094,129	3,909,413

Annexure-R
Para-1.2.4.10

Overpayment on account of 30% SSB

AIR No.	Name of Formation	Description	Name of Teacher	Amount (Rs)		
4	Dy.DEO(M-EE) Hassababdal	Payment of 30% SSB	Ayesha Khalid -EST-14	56041.3		
			Maria Gul EST-14	56041.3		
			Khursheed Ahmed EST-14	56041.3		
			Rehana Shaheen PST-9	36343		
			Muhammad Shoaib PST-9	36343		
			Yasir Ali PST-9	40369		
			Waseem Iqbal PST-9	36343		
			Shazia Gulnaz PST-9	40369		
			Naila Zainab PST-9	36343		
			Muhammad Zubair PST-9	36343		
			Muhammad Haris PST-9	36343		
			Muhammad Ashraf PST-9	36343		
			Mudassar Afzal PST-9	36343		
			Syed Azhar Ali PST -9	36343		
Abdul Haseeb PST-9	36343					
Adeeba Khatoon PST-9	36343					
Asma Nisa PST-9	40369					
Total A				689003.9		
2	THQ Jand					
	Name of official	Date of regularization	Regularization w.e.f	Basic Pay	30% SSB	Amount (Rs)
	Aftab Ahmed NQ	28.04.2010	14.10.2009	2970	891	7,128
	Syed Saqib Walayat Ali Shah Hakeem	25.08.2010	14.10.2009	5220	1566	17,226
	Ammir Latif Dispensor	11.09.2012	14.10.2009	6200	1860	68,820
	Muhammad yosaf Beldar	28.04.2010	14.10.2009	2970	891	7,128
	Nazia Sultan	18.08.2010	14.10.2009	3240	972	10,692
	Amjed Nisar Dhobi	28.04.2010	14.10.2009	2970	891	7,128
	Adnan Zafar tubwel operator	25.08.2010	14.10.2009	3035	911	10,016
	Mohammad Shahzad ward servant	18.07.2014	01.03.2013	4900	1470	24,990
	Kamran Masih Sanitary worker	28.04.2010	14.10.2009	2970	891	7,128
	Safdar iqbal Baildar	28.04.2010	14.10.2009	2970	891	7,128
	Shakeel Ahmed driver	28.08.2010	14.10.2009	3500	1050	8,400
Total					175784	
4	RHC Rango	Name	2013	2014	2015	Amount (Rs)
		Asra Daud LHV	1860*09=16740	1860*12=22320	1860*6=11160	50220
		Khalid Mehmood SP	1440*09=12960	1440*12=17280	1440*6=8640	38880
		Sohail Mehmood SW	1440*09=12960	1440*12=17280	1440*6=8640	38880
		M. Iqbal WC	1440*09=12960	1440*12=17280	1440*6=8640	38880
		M. Bilal SW	1440*09=12960	1440*12=17280	1440*6=8640	38880
		Adil Mahmood SW	1440*09=12960	1440*12=17280	1440*6=8640	38880

Mumtaz Parveen – M/W	1560*09=14040	1560*12=18720	1560*6=9360	42120
Farzana Bibi- Female WS	1470*09=13260	1440*12=17280	1440*6=8640	38880
M. Afzal SP	1440*09=12960	1440*12=17280	1440*6=8640	38880
Ansar Khan SP	1440*09=12960	1440*12=17280	1440*6=8640	38880
Amir Khan – Chowkidar	1440*09=12960	1440*12=17280	1440*6=8640	38880
M. Kamran Siddique – SP	1440*09=12960	1440*12=17280	1440*6=8640	38880
M. Adeel Cook	1440*09=12960	1440*12=17280	1440*6=8640	38880
Hina Zahra – M/W	1560*09=14040	1560*12=18720	1560*6=9360	42120
Nargis Shaheen – M/W	1560*09=14040	1560*12=18720	1560*6=9360	42120
M. Jamshed – WS	1440*09=12960	1440*12=17280	1440*6=8640	38880
Total C				643140
Grand Total A+B+C				1507928