



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PDSSP	Punjab Development Social Services Program

PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PHSRP	Punjab Health Sector Reforms Program
PESRP	Punjab Education Sector Reform Programme
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Rules Authority
PVMS	Product Vocabulary of Medical Store
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor-General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of City District Government is the responsibility of the Auditor-General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Gujrat for the financial year 2012-13. The Directorate General of Audit District Governments, Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the 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 and in case the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit(DGA), District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of 17 officers and staff, total 4757 man-days and the annual budget of Rs16.085 million for the financial year 2013-2014. It has been mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of District Government, Gujrat for the financial year 2012-2013.

The District Government, Gujrat conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering seven groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health, Municipal Services, and Works & Services. 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, Gujrat was carried out with the view to ascertain whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for 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 / rules, resulting in no leakage of revenue.

a) Audit Objectives

Audit was conducted with the objective to ensure that:

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

b) Audit Methodology

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

c) Audit of Expenditure and Receipts

Total expenditure of the District Government, Gujrat for the financial year 2012-2013, was Rs5,697.478 million covering one PAO and 321 formations. Out of this, RDA Gujranwala audited expenditure of Rs2,563.865 million which, in terms of percentage, was 45% of the total expenditure. Regional Director Audit planned and executed audit of 30 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government, Gujrat for the financial year 2012-2013, were Rs63.968 million. RDA Gujranwala audited receipts of Rs22.389 million which was 35% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs9.995 million million was pointed out during audit, out of which an amount of Rs0.587 million was recovered and verified during the year 2013-14, till the time of compilation of report.

e) The Key Audit Findings of the Report

- i. Irregularity & non-compliance of Rs45.430 million was noted in five cases.¹
- ii. Weakness of internal controls was noted in seven cases involving an amount of Rs8.516 million cases.²
- iii. Analysis of budget and expenditure of District Government Gujrat for the financial year 2012-13 revealed the original budget was Rs5,869.534 million, supplementary grant was Rs116.706 million and the final budget was Rs5,986.240 million. Non-development expenditure of Rs5,601.248 million was incurred against the original allocation of Rs5,688.534 million and Development Expenditure of Rs96.230 million was incurred against the original budget allocation of Rs181.000 million resulting in saving of Rs203.992 million and Rs84.770 million respectively. Total expenditure of Rs5,697.478 million was incurred against the final budget of Rs5,986.240 million, resulting in overall savings of Rs288.762 million which in terms of percentage was 5%.

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

f) Recommendations

- i. Head of the District Government needs to ensure physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO needs to take appropriate measures to strengthen internal controls / monitoring system.
- vi. The PAO needs to take appropriate action against the person (s) responsible for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1 to 1.2.1.5

² Para 1.2.2.1 to 1.2.2.7

SUMMARY OF TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	5,986.240
2	Total formations under Audit Jurisdiction	321	5,986.240
3	Total Entities (PAOs) Audited	01	2,563.865
4	Total formations Audited	30	2,563.865
5	Audit & Inspection Reports	30	2,563.865
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

Table 2: Audit Observations Classified by Categories

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	-
2	Financial management	0	-
3	Internal controls	8.520	1.2.2.1 to 1.2.2.7
4	Others	44.356	1.2.1.1 to 1.2.1.5
TOTAL		52.876	-

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	2	3	4	5	6	7	8
1	Outlays audited	0	2.561	22.389	2561.304	2586.254*	2,899.30
2	Amount placed under audit observation / Irregularities of audit	0	13.532	0	39.344	52.876	99.757
3	Recoveries pointed out at the instance of audit	0	1.256	0	8.739	9.995	37.112
4	Recoveries accepted / established at the instance of audit	0	1.256	0	8.739	9.995	37.112
5	Recoveries realized at the instance of audit	0	0.320	0	0.267	0.587	0

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 2563.865 million.

Table 4: Irregularities Pointed Out

(Rs in millions)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	44.356
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	8.52
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc	0
TOTAL		52.876

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

CHAPTER-1

1.1 District Government, Gujrat

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 (PLGO 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 offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government.

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

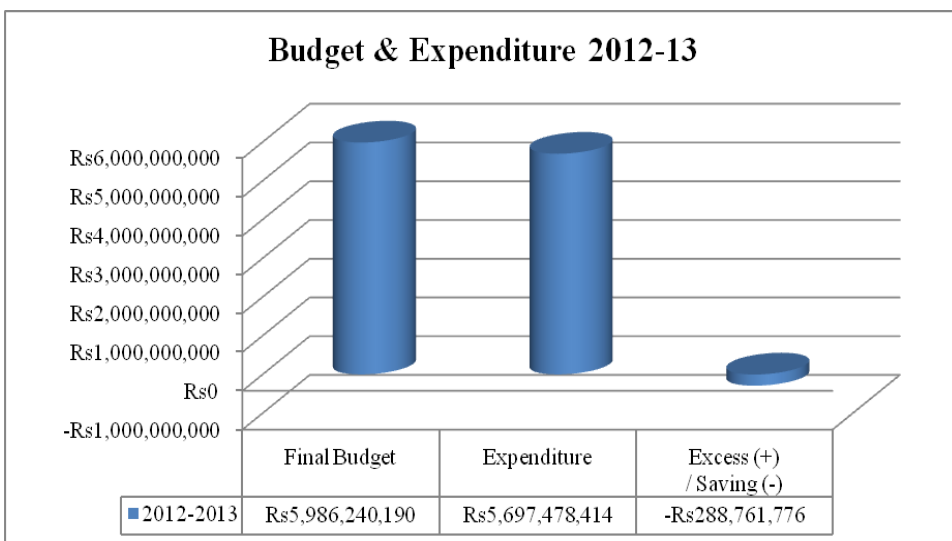
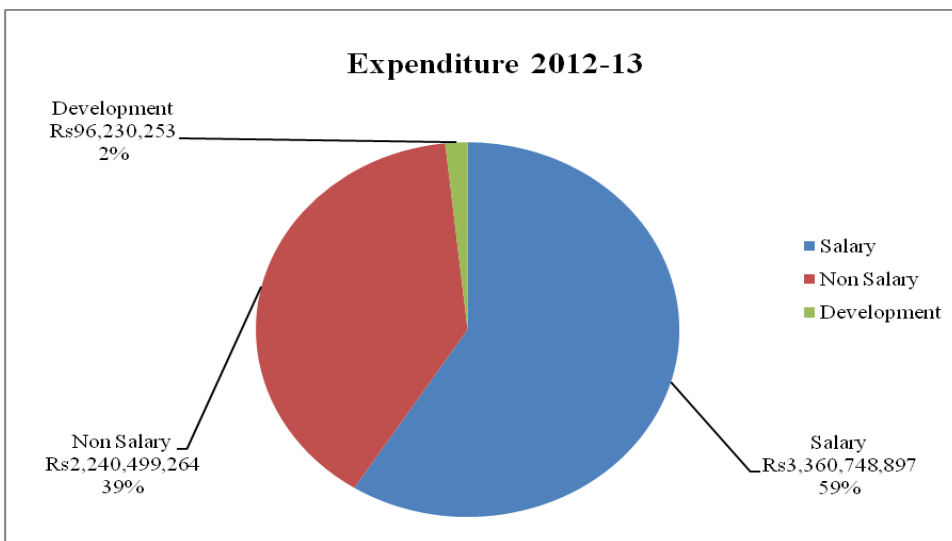
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

As per the Appropriation Account 2012-13 of District Government, Gujrat the original budget was Rs5,869.534 million, supplementary grant was Rs116.706 million and the final budget was Rs5,986.240 million. Against the final budget total expenditure incurred

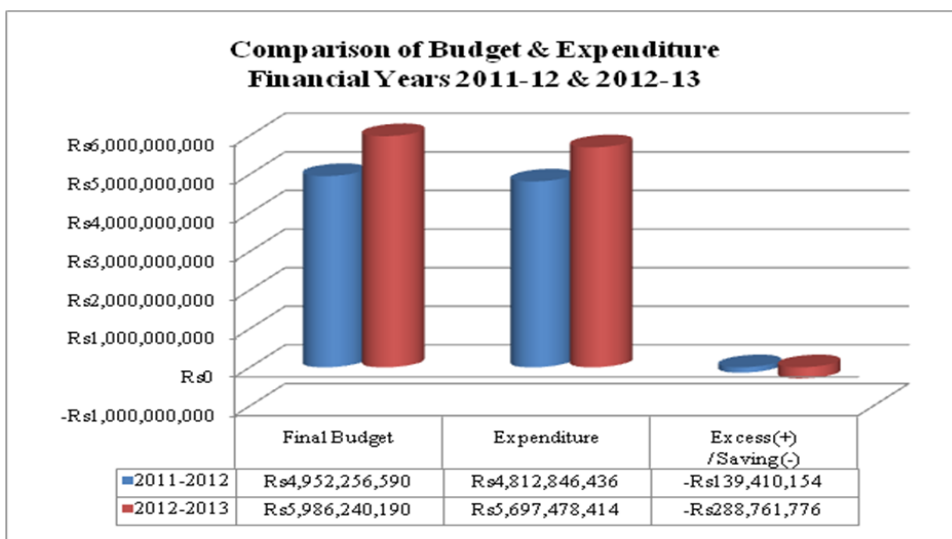
by the District Government during 2012-13 was Rs5,697.478 million as detailed at Annexure-B.

Financial Year 2012-2013	Budget (Rs)	Expenditure (Rs)	(+) Excess / (-) Savings (Rs)	%age of Savings
Salary	3,483,144,114	3,360,748,897	-122,395,217	04
Non Salary	2,322,096,076	2,240,499,264	-81,596,812	04
Development	181,000,000	96,230,253	-84,769,747	47
Grand Total	5,986,240,190	5,697,478,414	-288,761,776	05



Ineffective financial management resulted in savings to the tune of Rs288.762 million which in term of percentage was 05% of the final budget.

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



There was 20.88% and 18.38% increase in Budget Allocation and Expenditure respectively as compared with previous year.

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

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	20	Not convened
2	2003-04	23	Not convened
3	2004-05	07	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	78	Not convened
5	2009-10	38	Not convened
6	2010-11	45	Not convened
7	2011-12	23	Not convened
8	2012-13	11	Not convened

* It is Special Audit Report for the year 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 Irregularity / Non-compliance

1.2.1.1 Unauthorized Payment of Medicines without DTL – Rs28.935 million

According to Sr. No.J of Government of the Punjab, Health Department (Purchase Cell) letter No.S.O.(P-I)II/3-G-I/2001, dated 06.09.2001, all regular purchases except emergency / day to day local purchase must be submitted to Drugs Testing Laboratories for quality assurance.

Different DDOs of Health Department, Gujrat purchased medicines costing Rs28.935 million during financial year 2012-13 but payment was drawn from treasury without getting DTL reports. This is not only the violation of rules but also the case of putting human lives in danger at Annexure-C.

Audit holds that due to non compliance of rules, irregular payment was drawn from treasury. This resulted in unauthorized payment of medicines for Rs28.935 million.

Management replied that payment was made to suppliers after getting DTL reports , reply was not accepted because DTL reports were required before drawl of amount from government treasury.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the departments to justify the reasons of withdrawal of funds from treasury without DTL reports.

Audit stresses fixing of responsibility besides regularization of the matter from competent authority.

1.2.1.2 Non-imposition of Penalty – Rs10.739 million

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

District Officer (Buildings), Gujrat awarded the following schemes to various contractors but the works could not be completed within stipulated time but no penalty was imposed on defaulting contractors which resulted in non-recovery of Rs10.739 million as detailed below:

Sr. #	Name of the Scheme	Amount of Work Awarded (Rs)	Work Order No. and date	Time Limit	Date of completion	LD charges @ 10% (Rs)
1	Construction of Classroom in Govt. Girls High School Kamliwala	1,142,734	840/c 04.05.2012	01 Month	In Progress	114,273
2	Up-gradation of Civil dispensary and civil hospital Dinga	29,234,986	955 16.06.2011	10 Months	In Progress	2,923,499
3	Special Education centre Lala Musa	60,312,614	573 19.02.2010	18 Months	In Progress	6,031,261
4	construction of Boundary wall GGHSS Mangowal Khriana	1,193,917	25-15 17.12.2012	02 Months	In progress	119,391
5	construction of Building of Govt. Muslim Parda Girl High school Gujrat	15,504,903	407-8 03.03.2012	03 Months	In progress	1,550,490
Total						10,738,914

Audit holds that due to non compliance of rules, penalties were not imposed on contractor. This resulted in irregular payment to contractor.

Management replied that case of time extension is under process, reply is not accepted audit requires imposition of penalty.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to regularize the matter.

Audit stresses fixing of responsibility besides regularization of the matter from competent authority.

[AIR Para No.01, 02, 04, 06 & 07]

1.2.1.3 Un-authorized Consumption of Medicines - Rs1.889 million

According to Section 120 of Drug Act, 1976, persons not registered with the Pakistan Medical & Dental Council, Islamabad are not authorized to prescribe any medicine dosages.

DO (Health), Gujrat issued medicines costing Rs1.889 million to different BHUs during financial year 2012-13 but neither any medical officer was appointed nor other registered practitioners were posted in BHUs. The scenario indicates that either the dispensers played with the precious lives of the people and gave them medicines or made bogus

entries in the register and embezzled medicines by self deposit of fee in government treasury. Detail of amount is as under:-

Sr. #	Name of BHUs	Amount (Rs)
1	BHU Behalpur	145,300
2	BHU Chopala	145,300
3	BHU Santal	145,300
4	BHU Lakhanwal	145,300
5	BHU Goach	145,300
6	BHU Dilwar Pur	145,300
7	BHU Ladian	145,300
8	BHU Barnali	145,300
9	BHU Ganja	145,300
10	BHU Joura Jalal Pur	145,300
11	BHU Joura	145,300
12	BHU Haji Muhammad	145,300
13	BHU Chokar Khurd	145,300
TOTAL		1,888,900

Audit holds that due to non compliance of rules, medicines were issued to different BUHs resulting in irregular issuance of medicines for Rs. 1.889 million.

No reply was given by the management.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to get verify the record besides fixation of responsibility.

Audit stresses fixing of responsibility besides regularization of the matter from competent authority under intimation to Audit.

[AIR Para No.09]

1.2.1.4 Purchase of Medicines without open Tender - Rs1.508 million

According to Rule 12 of Punjab Procurement Rules, 2009, the procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time. These procurement opportunities may also be advertised in print media.

MS THQ Hospital, Kharian, District Gujrat purchased different medicines for Rs1.508 million during 2012-13 without inviting open

tender and advertisement on PPRA website, limited tender inquiry was adopted to avoid the fair and transparent competition, detail of amount is given below:-

Name of Supplier	Description	Bill No. & Date	Amount (Rs)
Desi Dawakhana	Misc Medicine	27-08-12	721,881
Ahmed Traders	HB Sag Devices & HCV Device	212, 02/4/13	316,500
Ahmed Traders	Lab Items	51, 24-08-12	469,380
TOTAL			1,507,761

Audit holds that due to non compliance of rules, medicines for Rs1.508 million were purchased without inviting open tender. This resulted in irregular purchase of medicine.

Management replied that purchase was made after completing the codal formalities but no documentary evidence was provided in support of reply.

The matter was reported to the DCO/PAO in October 2013. DAC in its meeting held on 07.11.2013 directed the department to regularize the purchase process.

Audit stresses fixing of responsibility besides regularization of the matter from competent authority.

[AIR Para No.02]

1.2.1.5 Overpayment due to Excess Quantities - Rs1.284 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 Building & Roads Code, during the execution neither the schedule of work nor the quantity of different items/any additional items approved in the Technical Sanction can be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction.

District Officer (Buildings), Gujrat made over-payment of Rs1.284 million to different contractors due to payment of quantities of item of works over and above the quantities technically sanctioned estimate. Detail of amount is as under:

Name of Work	Item / Description	Qty. required as per Estimate	Qty. actually executed	Difference	Unit	Rate (Rs)	Excess Amount paid (Rs)
Up-gradation of Civil Dispensary into Civil Hospital Kharian Distt. Gujrat	Fabrication of mild steel	38354	51380	(+) 13026	% kg	8855.40	1,153,504
	P/L R.C.C 1:2:4	5446	5886	(+) 440	P cft	227.90	100,276
Const. of boundary wall & earth filling in GGHSS Nindowal	Excavation	4493	5328	(+) 835	% cft	2996.95	2,502
	P/F Boundary wall column beam	1334	1577	(+) 243	P rft	100	24,300
	P.C.C Stone	283	333	(+) 50	% cft	6332.55	3,166
Total							1,283,748

Audit holds that due to non compliance of rules, overpayment was made to contractor. This resulted in irregular over payment to contractor.

Management replied that revision of estimate was under process reply is not accepted because no documentary evidence was provided.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to regularize the matter.

Audit stresses fixing of responsibility besides regularization of the matter from competent authority under intimation to Audit.

[AIR Para No.11 &13]

1.2.2 Internal controls weakness

1.2.2.1 Unauthorized Payment of Non-Practicing Allowance – Rs2.256 million

According to Rule 2.33 of the PFR Vol-I , every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

Different DDOs of Health Department, Gujrat made unauthorized payment of Non Practicing Allowances (NPA) for Rs2.256 million to different doctors during financial year 2012-13 without getting affidavits from the doctors. Further, affidavit of non- practicing was required to be vetted by the EDO (Health), Gujrat. Therefore, payment of non practicing allowance to the doctors was inadmissible and needs to be recovered. The detail is at Annexure-D.

Audit holds that due to weak internal control, Non-Practicing Allowance was paid to doctors.This resulted in overpayment of Rs2.256 million.

Management replied that recovery will be affected from concerned.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to effect recovery immediately.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

1.2.2.2 Non-recovery of HSRA – Rs2.422 million

According to letter No. PMU /PHSRP/G-1-06/61/760 dated the 16th March, 2007, Government of the Punjab, Health Department, the PHSRP allowance is payable only when the doctors/Paramedics and other staff perform their duties under the PHSRP at RHCs/BHUs. Any doctor/ Para-medic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs is directed to perform the somewhere else will not be entitled to PHSRP allowance any such allowance paid should be recovered .

Different DDOs of Health Department of District Gujrat paid Rs2.422 million for Health Sector Reforms Allowances to different staff

during leave period and to the staff posted at THQ/DHQ where the same was inadmissible as detailed at Annexure-E.

Audit holds that due to weak internal control, HSRA was paid to staff. This resulted in overpayment to employees for Rs2.422 million.

Management replied that recovery will be affected.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to effect the recovery.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

1.2.2.3 Non-credit of Lapsed Security to Govt. Revenue - Rs1.509 million

According to instructions contained in Article 399 CPWA Code, Para 54 DFR and Para 12.7 of PFR, all the lapsed, confiscated and unclaimed deposits lying more than 3 complete years should be credited to government revenue.

DO (Building) and DO Road, Gujrat did not credit the unclaimed securities to government revenue Rs1.509 million lying in the Division since long as detailed below:-

Name of Department	Amount (Rs)
DO Raods, Gujrat	384,200
DO Buildings, Gujrat	1,124,843
Total	1,509,043

Audit holds that due to weak internal control, securities were not credited to government revenue. This resulted in loss to government for Rs1.509 million.

Management replied that securities will be credited to govt. revenue.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to credit the securities to govt. revenue.

Audit stresses fixing of responsibility for non-credit of amount to the government treasury under intimation to Audit.

[AIR Para No.06 & 15]

1.2.2.4 Non -recovery from CMWs - Rs1.256 million

According to job letter offered by the Executive District Officer (Health) Community Mid Wives will have to execute a bond on a judicial paper worth Rs.50 binding themselves to serve in the same union council for three (3) years after completion of the training (as per specimen available with Principal, Nursing School) otherwise training/retention allowance would be recovered from the concerned CMWs.

Executive District Officer (Health) did not recover stipend amounting to Rs1.256 million from the nine CMWs who left job without completing their period of three years service for which they had executed the bond with the government. Detail of amount is as under:

Name of CMWs (Ms.)	Batch No.	Amount recoverable (Rs)
Misfah Danial	4 th	135,000
Shumaila Tariq	3 rd	125,000
Farzana Ashiq	1 st	145,000
Imrana Fiaz	2 nd	129,774
Shazia Parveen	3 rd	163,064
Sadia Nazir	2 nd	166,484
Bushra Bibi	3 rd	125,000
Ayesha Tabassum	3 rd	141,800
Muniba Riaz	4 th	125,000
Total		1,256,122

Audit holds that due to weak internal control, recovery was not affected from absconders. This resulted in non recovery of Rs1.256 million.

Management replied that recovery would be effected.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to affect the recovery.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

[AIR Para No.04]

1.2.2.5 Non-recovery of LD Charges - Rs424,121

According to Clause 39 read with Clause 37 of contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement.

Further, as per PPRA Rules, 2009, the maximum period will be 15 days for receipt of store / materials from the date of advertisement.

MS DHQ Aziz Bhatti Shaheed Hospital and DHO, Gujrat purchased medicines from different companies but delivery was not made within time limit which resulted non imposition of liquidated damages for Rs424,121 as detailed below: -

Name of Suppliers	Bill Amount (Rs)	Supply Order No	Supplied on date	Supply Date	Excess Days	L.D Charges 10% (Rs)
Fresenius Medical Care	423,861	2054 dt. 04-12-13	05-04-13	19-02-13	45 days	42,386
Fresenius Medical Care	738,520	2109 dt. 05-03-13	07-04-13	20-03-13	20 days	73,852
Fresenius Medical Care	737,235	12541 dt. 15-09-12	05-03-13	30-09-12	156 days	73,723
Mian G Traders	137,592	9669 dt. 18-07-12	13-06-13	03-08-12	365	13,759
Mian G Traders	179,010	6039 dated 18-07-12	13-06-13	03-08-12	365	17,901
K.I Traders	725,000	1717 dated 23-02-13	19-03-13	07-03-13	12	72,500
Mian G Traders	120,000	9675 dated 18-07-12	20-03-13	03-08-12	156	12,000
Pioneer Pharma	2,950,000	-	-	-	-	118,000
Total						424,121

Audit holds that due to weak internal control, L.D charges were not recovered from suppliers. This resulted in over payment to contractor.

Management replied that recovery will be affected.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to affect the recovery.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

[AIR Para No.07 & 03]

1.2.2.6 Unjustified Drawl of POL - Rs378,276

According to Rule 2.33 of the PFR Vol-I , every Government servant should realize fully and clearly that he will be held personally

responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

Government Maternity Hospital, Lalamusa, District Gujrat paid an amount of Rs378,276 on account of POL charges without having generator, ambulance or any other vehicle. Further probe revealed that no documentary evidence was available in record. In the absence of fuel consumption unit as well documentary evidence, drawl of POL charges was unjustified as detailed below

Sr. #	Document No.	Date	Amount (Rs)
1	1903980440	20.03.2013	16,398
2	1904012029	22.04.2013	361,878
Total			378,276

Audit holds that due to weak internal control, unjustified payment of POL was made. This resulted in unjustified payment of Rs378,276.

Management replied that POL was drawn by the District Officer, Health who was DDO at the time, reply was not relevant because no documentary evidence was provided.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the department to affect the recovery beside fixation of responsibility.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

[AIR Para No.01]

1.2.2.7 Non-recovery of Government Dues – Rs271,336

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

Different DDOs of District Gujrat did not made recovery of Rs.271,336 on account of license fee, salary for period of leave without pay, house rent @5% and professional tax during financial year 2012-13 as at Annexure-F.

Audit holds that due to weak internal control, recovery was not effected. This resulted in over payment of Rs271,336.

Management replied that recovery would be effected.

The matter was reported to the DCO/PAO in October, 2013. DAC in its meeting held on 07.11.2013 directed the departments to affect the recovery.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

ANNEXURES

Annexure-A

MFDAC PARAS

Sr. No.	Name of Formations	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
1.	DCO	1	Overpayment due to less deduction of tax	Weak internal control	85,250
2.	EDO Education	1	Non deduction of income tax	Non compliance of rules	102,900
3.		6	Doubtful payment	Non compliance of rules	6,244,200
4.		7	Non collection registration fee from private schools	Non compliance of rules	5,707,000
5.	EDO Health	1	Unjustified payment of stipend	Weak internal control	84,000
6.		10	Overpayment to supplier for purchase of medicine	Weak internal control	23,119
7.		11	Unjustified payment on purchase of medicine	Weak internal control	679,130
8.		12	Unauthorized payment of financial assistance	Weak internal control	1,700,000
9.		14	Late registration of berth issued by DHO	Non compliance of rules	0
10.		15	Improper registration of late birth cases	Non compliance of rules	0
11.		16	Unauthorized payment	Weak internal control	28,000
12.	DO Health	2	Irregular purchase of medicine-	Non compliance of rules	396,000
13.		4	Doubtful expenditure on purchase of stationary	Weak internal control	448,256
14.		5	Unauthorized payment of GST	Weak internal control	14,382
15.		6	Unauthorized payment of fixed TA	Weak internal control	74,976
16.		7	Overpayment of pay and allowances	Weak internal control	3,798,499
17.		10	Doubtful payment of telephone charges	Weak internal control	31,821
18.		11	Non deduction of HRA against designated accomodation	Weak internal control	554,352
19.		12	Wasteful expenditure of pay and allowances	Weak internal control	481,812
20.		13	Doubtful deposit of parchi fee	Weak internal control	839,288
21.		14	Irregular repair and maintenance of vehicle	Weak internal control	178,343
22.		16	Doubtful consumption of medicine	Weak internal control	435,900

Sr. No.	Name of Formations	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
23.	MS DHQ Hospital	2	Irregular expenditure	Non compliance of rules	3,061,218
24.		4	Unauthorized payment on previous year liability	Non compliance of rules	1,297,700
25.		5	Irregular drawal of pay and allowances	Non compliance of rules	660,552
26.		8	Old material not auctioned	Non compliance of rules	300,000
27.		12	Recovery of conveyance allowance for fromn NQ	Non compliance of rules	38,192
28.	Civil Hospital Jalalpur Jattan	1	Irregular purchase of medicine	Non compliance of rules	270,300
29.	SMO RHC Saraialamgir	6	Old material/store not sold	Non compliance of rules	60,000
30.	SMO RHC Dinga	2	Unauthorized purchase of medicine	Non compliance of rules	566,296
31.	SMO RHC Shadiwal	1	Irregular purchase of medicine	Non compliance of rules	182,200
32.	Govt. Maternity Hospital Gujrat	2	Doubtful expenditure on repair of machinery and furniture	Weak internal control	132,120
33.		4	Non deposit of income tax	Weak internal control	4,000
34.		5	Non verification of receipts	Non compliance of rules	524,104
35.	Govt. Trama Centre Lala Musa	6	Unjustified payment to doctors	Unjustified payment	640,296
36.		8	Unauthorized drawal of pay and allowances	Non compliance of rules	1,214,000
37.		9	Unauthorized payment	Non compliance of rules	3,586,000
38.	Govt Maternity Hospital Lala Musa	5.	Unauthorized payment	Non compliance of rules	608,160
39.		7	Unjustified payment of pay and allowances	Non compliance of rules	154,530
40.	DO Forest Gujrat	1	Unjustified repair of vehicle	Non compliance of rules	100,000
41.		6	Unauthorized expenditure due to misclassification	Non compliance of rules	87,307
42.	DO Road	2	Old material/machinery not auctioned	Non compliance of rules	12,955,000
43.		4	Doubtful payment	Non compliance of rules	518,700

Annexure-B

Summary of Appropriation Accounts by Grants
District Government, Gujrat
For the financial year 2012-2013

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Savings (Rs)	%age of Savings
03	Provincial Excise	3,295,030	56,670	3,351,700	3,211,121	-140,579	4
05	Forest	7,952,980	2,396,590	10,349,570	10,253,325	-96,245	1
07	Charges on account of M Vehicle Act	1,912,490	0	1,912,490	1,270,258	-642,232	34
08	Other taxes and duties	13,734,820	806,200	14,541,020	13,209,747	-1,331,273	9
10	General Administration	111,629,850	0	111,629,850	65,925,160	-45,704,690	41
15	Education	4,318,337,030	43,444,870	4,361,781,900	4,283,063,753	-78,718,147	2
16	Health	903,915,490	54,391,910	958,307,400	941,870,595	-16,436,805	2
17	Public Health	2,382,070	0	2,382,070	2,308,440	-73,630	3
18	Agriculture	79,734,350	0	79,734,350	76,913,518	-2,820,832	4
19	Fisheries	1,730,070	0	1,730,070	1,316,268	-413,802	24
20	Veterinary	64,723,520	10,373,350	75,096,870	75,103,159	6,289	0
21	Cooperative	18,576,880	768,280	19,345,160	19,068,967	-276,193	1
22	Industries	2,137,240	0	2,137,240	1,641,368	-495,872	23
23	Miscellaneous Departments	6,358,080	0	6,358,080	5,592,147	-765,933	12
24	Civil Works	34,126,230	623,360	34,749,590	31,815,692	-2,933,898	8
25	Communications	43,094,320	3,439,890	46,534,210	47,312,468	778,258	2
31	Miscellaneous	71,216,220	0	71,216,220	18,787,740	-52,428,480	74
32	Civil Defense	3,677,330	405,070	4,082,400	2,584,435	-1,497,965	37
Total Non-Development		5,688,534,000	116,706,190	5,805,240,190	5,601,248,161	-203,992,029	4
36	Development (Misc.)	178,355,000	0	178,355,000	93,668,632	-84,686,368	47
41	Roads & Bridges	1,159,000	0	1,159,000	1,144,334	-14,666	1
42	Government Buildings	1,486,000	0	1,486,000	1,417,287	-68,713	5
Total Development		181,000,000	0	181,000,000	96,230,253	-84,769,747	47
Grand Total		5,869,534,000	116,706,190	5,986,240,190	5,697,478,414	-288,761,776	5

(Source: Appropriation Accounts for the financial year 2012-2013)

Annexure-C

Para 1.2.1.1

Unauthorized payment of medicine without DTL – Rs28.935 million

Sr. #	Name of Formations	Description	Amount (Rs)	AIR Para #
1	Govt Maternity Hospital Dinga	Misc. Medicines	938,219	01
2	Govt Maternity Hospital Galyana	Misc. Medicines	711,608	01
3	RHC Dhullanwala	Misc. Medicines	593,770	01
4	Govt Maternity Hospital Mangowal	Misc. Medicines	530,290	01
5	RHC Kunjah	Misc. Medicines	896,463	01
6	Civil Hospital Kotla Arab Ali Khan	Misc. Medicines	941,544	01
7	RHC Lalamusa	Misc. Medicines	1,006,000	01
8	RHC Malka	Misc. Medicines	676,843	01
9	Govt Trauma centre Lalamusa	Misc. Medicines	478,200	03
10	Govt Maternity Hospital Lalamusa	Misc. Medicines	465,646	03
11	RHC Sarai Alamgir	Misc. Medicines	211,000	01
12	RHC Pindi sultanpur	Misc. Medicines	107,800	01
13	RHC Dolat Nagar	Misc. Medicines	336,220	01
14	RHC Tanda Gujrat	Misc. Medicines	97,400	02
15	THQ Kharian	Misc. Medicines	1,113,500	01
16	RHC Shadiwal Gujrat	Misc. Medicines	153,825	03
17	DO Livestock	Misc. Medicines	1991,150	01
18	DO Heaith	Misc. Medicines	4172,655	08
19	Govt Maternity Hospital Gujrat	Misc. Medicines	609,122	01
20	Aziz Bhatti Hospital Gujrat	Misc. Medicines	12,858,256	01
21	RHC Dinga	Misc. Medicines	45,900	04
TOTAL			28,935,411	-

Annexure-D

Para 1.2.2.1

Unauthorized payment of NPA – Rs2.256 million

Name of DDO	Name	Designation	Rate (Rs)	Period	Amount (Rs)	AIR Para #
M.S, Aziz Bhatti Shaheed Hospital,Gujrat	Dr. Humaira Noureen	WMO	4,000	12 Months	48,000	03
	Dr. Qudsia Humma	WMO	4,000	12 Months	48,000	
	Dr. Naseem Kousar	WMO	4,000	12 Months	48,000	
	Dr. Sadia Firdoos	WMO	4,000	12 Months	48,000	
	Dr. Mubashra Sharif	WMO	4,000	12 Months	48,000	
	Dr. Mona Mirza	WMO	4,000	12 Months	48,000	
	Dr. Imran Hafeez	MO	4,000	12 Months	48,000	
	Dr. Faisal Rashid	MO	4,000	12 Months	48,000	
	Dr. Muhammad Zia Ullah	MO	4,000	12 Months	48,000	
	Dr. Shazia Hammad	WMO	4,000	12 Months	48,000	
	Dr. Saud Afzal	MO	4,000	12 Months	48,000	
	Dr. Faryad Hussain	MO	4,000	12 Months	48,000	
	Dr. Ayaz Nasir	MO	4,000	12 Months	48,000	
	Dr. Jawad Jalal	MO	4,000	12 Months	48,000	
	Dr. Sheraz Kashif	MO	4,000	12 Months	48,000	
	Dr. Qamar Zaman	MO	4,000	12 Months	48,000	
	Dr. Shahbaz Javed	MO	4,000	12 Months	48,000	
	Dr. Nasar Mehmood	MO	4,000	12 Months	48,000	

Name of DDO	Name	Designation	Rate (Rs)	Period	Amount (Rs)	AIR Para #
	Dr. Syed Waqas Haider	MO	4,000	12 Months	48,000	
	Dr. Aamir Iqbal	MO	4,000	12 Months	48,000	
	Dr. Muhammad Imran	MO	4,000	12 Months	48,000	
	Dr. M. Badar Masood	MO	4,000	12 Months	48,000	
	Dr. M. Zeeshan Asif	MO	4,000	12 Months	48,000	
	Dr. Akif Sohail	MO	4,000	12 Months	48,000	
	Dr. Husnain Basharat	MO	4,000	12 Months	48,000	
M.S Aziz Bhatti Shaheed Hospital	Dr. Usman Sagheer	MO	4,000	12 Months	48,000	03
	Dr. Muhammad Zameer	MO	4,000	12 Months	48,000	
	Dr. Ikram-ur-Rehman	MO	4,000	12 Months	48,000	
	Dr. Khawar Iqbal	Consultant Surgeon	4,000	12 Months	48,000	
	Dr. Shafiq Ahmed	APWMO	4,000	12 Months	48,000	
	Dr. Abdul Qadeer	MO	4,000	12 Months	48,000	
	Dr. Muhammad Nadeem	MO	4,000	12 Months	48,000	
	Dr. Usman Rafique	MO	4,000	12 Months	48,000	
	Dr. Raheel Ahmed	MO	4,000	12 Months	48,000	
	Dr. Dost Muhammad	MO	4,000	12 Months	48,000	
	Dr. Falak Sher	MO	4,000	12 Months	48,000	
	Dr. Ehtesham ul Haq	MO	4,000	12 Months	48,000	

Name of DDO	Name	Designation	Rate (Rs)	Period	Amount (Rs)	AIR Para #
	Dr. Aamir Hameed	MO	4,000	12 Months	48,000	
	Dr. Umer Naseem	MO	4,000	12 Months	48,000	
EDO Health	Dr Shazia Sharif	WMO	4,000	12 Months	48,000	09
	Dr Asma Latif	WMO	4,000	12 Months	48,000	
	Dr. Memona Nazir	WMO	4,000	12 Months	48,000	
MS THQ, Kharian	Pervaiz Akhtar	MO	4,000	12 Months	48,000	04
	Dr. Asma	WMO	4,000	12 Months	48,000	
GMH Mangowal	Dr Uzma Mumtaz	WMO	4,000	12 Months	48,000	03
	Dr Sheeba Azhar	Gyn	4,000	12 Months	48,000	
Govt. Trama Centre, Lala Musa	Dr. Muhammad Ajmal	MO	4,000	12 Months	48,000	05
TOTAL					2,256,000	

Annexure-E
Para 1.2.2.2

Non-recovery of HSRA – Rs2.422 million

Name of Formations	Name of Employees	Head of A/c	Amount (Rs)	AIR Para #
SMO RHC, Lalamusa	Shafqat Hussain	HSR	26,832	02
	Shazia Butt	HSR	26,832	
	Kamran naveed	HSR	22,968	
	Tayyab Mehmood	HSR	13,752	
SMO RHC, Sarai Alamgir	Tahira Sharif	HSR	3,935	07
	Saima Asgher	HSR	3,279	
	Dr Iffat Ali	HSR	18,000	
	Nadia Patris	HSR	1,520	
	Tahira Shamim	HSR	21,300	
SMO RHC, Dinga	Sana Riaz	HSR	60,000	03
SMO RHC, Tanda	Dr Ijaz Ahmed	HSR	72000	01
SMO RHC, Shadiwal	Mussarat Anjum	HSR	22,146	05
	Ishrat Naz	HSR	20,454	
EDO Health	Dr Shazia Sharif	HSR	144,000	08
	Dr Asma Latif	HSR	144,000	
	Dr. Memona Nazir	HSR	144,000	
DO Health	Tanzeela Yasmeen	HSR	22,320	01
	Mudassar Husain	HSR	17,280	
	Abdul Waheed	HSR	17,730	
	Amjad Ali	HSR	53,190	
	M. Ismail	HSR	35,460	
	M. Masood Butt	HSR	23760	
	Amjad Shakoor	HSR	23,760	
	Ghazala Shaheen	HSR	22,320	
	Naveela Akram	HSR	35,460	
	Ehsan Ullah	HSR	35,460	
	Samia Kausar	HSR	22,320	
	Shazad Qasim	HSR	35,460	
	M. Afzal	HSR	20,160	
	Bushra Parveen	HSR	23,760	
	Talmeeza Yasmeen	HSR	22,320	
	Dr. Aysha Sikandar	HSR	144,000	
	Arslan Sarwar	HSR	35,460	
	Nabeela Kausar	HSR	22,320	
	Nazia Parveen	HSR	18,720	
	Farhat Shaheen	HSR	35,460	
M. Yousaf	HSR	23,760		
Khuram Nazir	HSR	35,460		
DO Health	Saima Aslam	HSR	22,320	01
	Robina Naz	HSR	35460	

Name of Formations	Name of Employees	Head of A/c	Amount (Rs)	AIR Para #
	Gulzar Muhammad	HSR	23,040	
	Zeshan Fatima	HSR	22,320	
	Iram Rasheed	HSR	22,320	
	Talat Rasheed	HSR	35,460	
	Dr. Yasir Saleem	HSR	144,000	
	Tanzeela Arshad	HSR	22,320	
	Mahnoor Fatima	HSR	25,200	
	Taswar Hussain	HSR	20,160	
	Razia Begum	HSR	19,110	
	Saina Firdous	HSR	44,640	
	Imran Arshad	HSR	50,400	
	Muhammad Rafi	HSR	18,600	
	Raja Umer	HSR	50,400	
	Dr. Fatima Ali	HSR	84,000	
	Imran Amin	HSR	21,000	
	Shafqat Adalat	HSR	70,920	
	Nabila Kousar	HSR	66,960	
	Muhammad Amin	HSR	50,400	
	Muhammad Azam	HSR	40,320	
	Amir Abbas, N/Q	HSR	21,816	
Govt. Maternity Hospital, Lalamusa	Imran Shahzad , J.T	HSR	12,984	04
	Jabbar Hussain, N/Q	HSR	14,256	
	Shumila Majeed, LHV	HSR	12,720	
TOTAL			2,422,084	-

Annexure-F
Para 1.2.2.7

Non-recovery government dues – Rs271,336

Name of Formations	Name of Employees/Contractors	Nature of Recovery	Amount (Rs)	AIR Para #
EDO Health	---	License fee	124,000	13
RHC, Sarai Alamgir	---	Leave without pay	19,812	08
Civil Hospital, Jalalpur Jattan	Dr. Asif	House Rent @5%	24,600	02
	Dr. Ansar	House Rent @5%	30,000	
	Nasreen Akhter	House Rent @5%	6,960	
	Zahid Naseem	House Rent @5%	6,912	
	Zia Ullah	House Rent @5%	8,052	
DO (Building), Gujrat	M/S Shafaqat Hussain, Govt. Contractor	Professional Tax	3,000	16
	Ch. Zafar ullah ,Govt. Contractor	Professional Tax	3,000	
	Ghulam Mustafa, Govt. Contractor	Professional Tax	3,000	
	M/s Z. A khan Const; Govt. Contractor	Professional Tax	3,000	
	Ch. Sarfraz A.Cheema, Govt. Contractor	Professional Tax	3,000	
	M/S Sajjad Const. Govt. Contractor	Professional Tax	3,000	
	M/S Fouji Const; Co Govt. Contractor	Professional Tax	3,000	
	Mr. Ehsan-ul-Haq, Govt. Contractor	Professional Tax	3,000	
	Muhammad Sharif, Govt. Contractor	Professional Tax	3,000	
	M/S Sharjah, High Builder & Interior Decorators, Govt. Contractor	Professional Tax	3,000	
	M/S Mayed Const.Co Govt. Contractor	Professional Tax	3,000	
	Ch. M. Khalid , Govt. Contractor	Professional Tax	3,000	
	M/S Gujjar Brothers, Govt. Contractor	Professional Tax	3,000	

Name of Formations	Name of Employees/Contractors	Nature of Recovery	Amount (Rs)	AIR Para #
	Abdul Shakeel, Govt. Contractor	Professional Tax	3,000	16
	Z.A Construction, Co. Govt. Contractor	Professional Tax	3,000	
	Expert Builders, Govt. Contractor	Professional Tax	3,000	
	Zaheer Abbas, Govt. Contractor	Professional Tax	3,000	
TOTAL			271,336	-