



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	i
PREFACE.....	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS	vii
Table 1: Audit Work Statistics	vii
Table 2: Audit observation regarding Financial Management....	vii
Table 3: Outcome Statistics	vii
Table 4: Irregularities Pointed Out.....	viii
Table 5: Cost-Benefit	viii
CHAPTER-1.....	1
1.1 District Government Mianwali.....	1
1.1.1 Introduction of Departments	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief Comments on the Status of MFDAC Audit Paras of Audit Report 2015-16.....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives	3
1.2 AUDIT PARAS	5
1.2.1 Misappropriation / Fraud.....	6
1.2.2 Non Production of Record.....	8
1.2.3 Irregularities / Non compliance.....	10
1.2.4 Internal Control Weaknesses.....	20
ANNEXES	28
Annex-A	29
Annex-B	36
Annex-C	37
Annex-D	41
Annex-E.....	44

Annex-F.....	47
Annex-G.....	48
Annex-H.....	49
Annex-I.....	51
Annex-J.....	52
Annex-K.....	55
Annex-L.....	56

ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Buildings and Roads
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
CCTV	Closed Circuit TV
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarter
DNIT	Detail Notice for Inviting Tender
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sector Reforms Programme
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
PPRA	Punjab Procurement Regulatory Authority
RHC	Rural Health Centre
SAP	System Application Product
THQ	Tehsil Headquarter

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures 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, Mianwali for the financial year 2014-15. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2015-16 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 Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where 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 the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore, is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four District Governments i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 14 officers and staff, total 2,951 man days and the annual budget of Rs10.483 million for the financial year 2015-16. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Sargodha carried out Audit of accounts of District Government Mianwali for the financial year 2014-15.

The District Government, Mianwali 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. Agriculture, Community Development, Education, Finance & Planning, Health 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, Mianwali was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization, 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. Scope of Audit

Out of total auditable expenditure of Rs4,989.809 million of the District Government, Mianwali for the financial year 2014-15 covering one PAO and 217 formations, the Directorate General Audit, audited an expenditure of Rs1,188.670 million which, in terms of percentage, was 24% of auditable expenditure. The Directorate General Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipt of the District Government Mianwali for the financial year 2014-15, was Rs9.807 million, whereas, Directorate General Audit, audited receipt of Rs2.648 million which was 27% of total receipt.

b. Recoveries at the Instance of Audit

Recovery of Rs21.270 million was pointed out, out of which recovery of Rs0.991 million was effected by the management during the year 2015-16 at the time of compilation of report. Out of total recoveries Rs21.270 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2015-16 witnessed intensive application of desk audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of District Government, Mianwali was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak internal controls.

Section 115-A (1) of PLGO, 2001 empowers Nazim of each District Government to appoint an Internal Auditor but the same was not appointed in District Government, Mianwali.

f. The Key Audit Findings of the Report

- i. Embezzlement of Rs4.884 million was noted in one case.¹
- ii. Non production of record of Rs122.308 million was noted in different departments².
- iii. Irregularity and Non-compliance of rules amounting to Rs130.799 million was noted in eleven cases³.
- iv. Weaknesses in internal controls have been noted in eight cases involving an amount of Rs159.768 million⁴.

¹ Para: 1.2.1.1

² Para: 1.2.2.1

³ Paras: 1.2.3.1 to 1.2.3.11

⁴ Paras: 1.2.4.1 to 1.2.4.8

g. Recommendations

Head of the District Government needs:

- i. To comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- ii. To hold inquiries to fix responsibility for non-recovery of overpayment, unauthorized and irregular expenditure.
- iii. To take appropriate action for non-production of record.
- iv. To rationalize its budget with respect to utilization.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	6,704.312
2	Total Formations in Audit Jurisdiction	217	6,704.312
3	Total Entities (PAOs) Audited	01	1,252.057
4	Total Formations Audited	25	1,252.057
5	Audit & Inspection Reports	25	1,252.057
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	21.270
3	Weak internal controls relating to financial management	150.497
4	Violation of rules	118.800
5	Others	127.192
TOTAL		417.759

Table 3: Outcome Statistics

Rs in million

Sr. No	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
1	Outlays audited	6.394	532.897	2.648	649.379	1,191.318*	1,061.946
2	Amount placed under audit observation / irregularities	5.196	187.137	0	225.426	417.759	286.629
3	Recoveries pointed out at the instance of audit	0	13.649	0	7.621	21.270	7.005

Sr. No	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
4	Recoveries accepted / established at the instance of audit	-	13.649	0	7.621	21.270	7.005
5	Recoveries realized at the instance of audit	-	-	-	0.991	0.991	-

*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipt whereas the total expenditure for the current year was Rs1,188.670 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of rules and regulations and principle of propriety and probity in public operations.	118.800
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	4.884
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 controls system.	150.497
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money.	21.270
6	Non-production of record	122.308
7	Others, including cases of accidents, negligence etc.	0
TOTAL		417.759

Table 5: Cost-Benefit

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	1,191.318
2	Expenditure on Audit	1.310
3	Recoveries realized at the instance of Audit	0.991
4	Cost Benefit Ratio	1:0.756

¹ The Accounting Policies and Procedures Prescribed by the Auditor General.

CHAPTER-1

1.1 District Government Mianwali

1.1.1 Introduction of Departments

As per Punjab Local Government Ordinance 2001, the activities of District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs distributing 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
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.

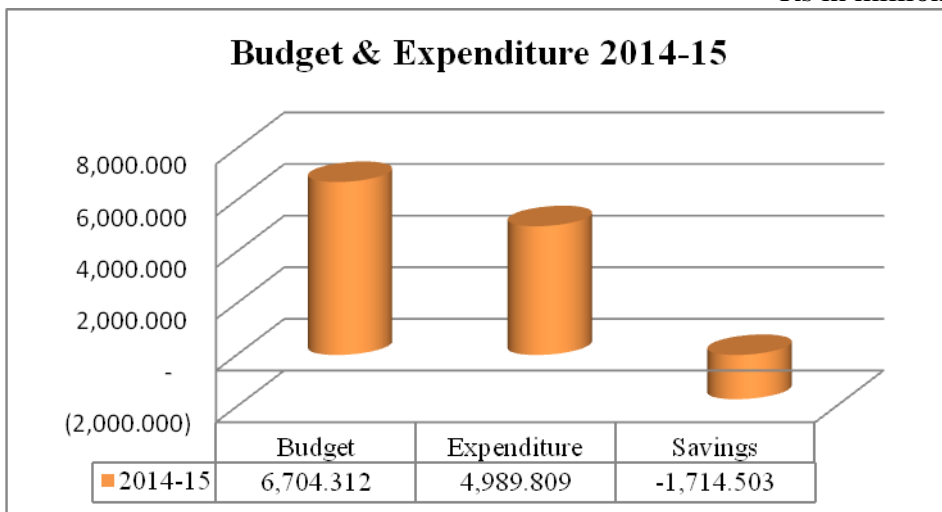
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2014-15 budgetary allocation (inclusive salary, non-salary and development) for District Government Mianwali was Rs6,704.313 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs4,989.809 million, showing a saving of Rs1,714.504 million for the period, which in terms of percentage was 26% of final budget as detailed below:

Rs in million

FY: 2014-15	Budget	Expenditure	(-) Saving	%age of Saving
Salary	4,800.505	3,962.198	(-)838.307	17%
Non Salary	1,299.818	494.713	(-)805.105	62%
Development	603.990	532.898	(-)71.092	12%
Total	6,704.313	4,989.809	(-)1,714.504	26%

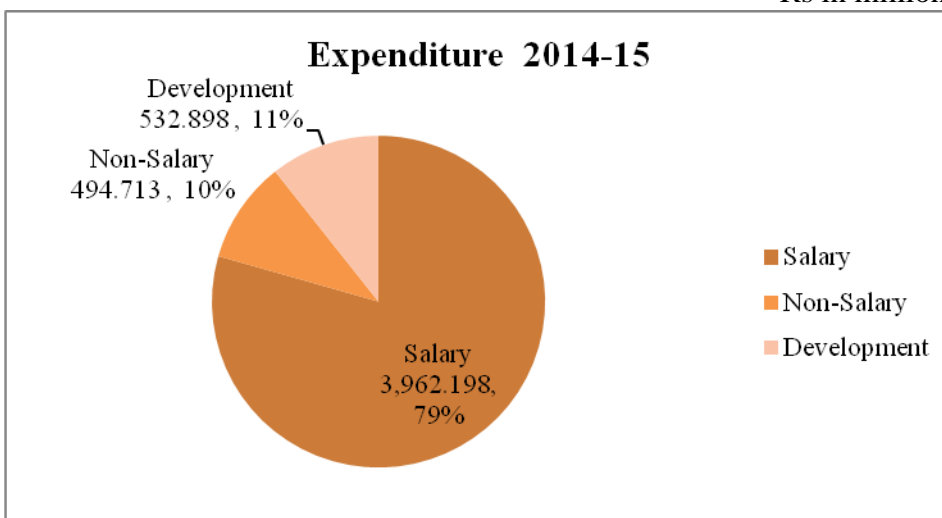
Rs in million



As per Appropriation Accounts 2014-15 of District Mianwali, the original budget was Rs6,700.790 million, Supplementary Grant was Rs3.522 million and final budget was Rs6,704.312 million. Against the final budget, District Government, Mianwali incurred total expenditures of Rs4,989.809 million during 2014-15. Annex-B

The salary, non-salary and development expenditure comprised 79%, 10% and 11% of the total expenditure, respectively.

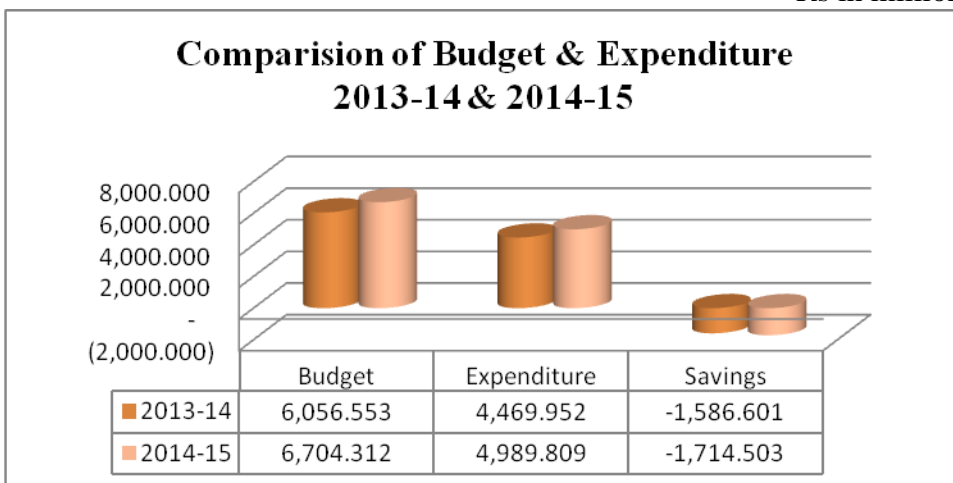
Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 11% increase in

budget allocation and 12% increase in expenditure respectively as compared to previous Financial Year.

Rs in million



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	25	Not convened
2	2003-04	28	Not convened
3	2004-05	20	Not convened
4	Special Audit Report*	155	Not convened
5	2009-10	32	Not convened
6	2010-11	20	Not convened
7	2011-12	24	Not convened
8	2012-13	17	Not convened
9	2013-14	16	Not convened

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
10	2014-15	24	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 2008-2009.

1.2 AUDIT PARAS

1.2.1 Misappropriation / Fraud

1.2.1.1 Embezzlement Through Forged Cheques - Rs4.844 million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Mr. Muhammad Ramzan, Junior Clerk / Ex-Assistant District Nazir of District Coordination Office embezzled an amount of Rs4.361 million through forged cheques due to failure of internal controls.

Similarly, District Coordination Officer Mianwali incurred an expenditure of Rs0.483 million for the printing of plastic bags from Hashim Traders for Sasta Ramzan Bazar during 2014-15. Printed bags were issued to TMAs for packing of sugar in Sasta Ramzan Bazar. The bills were reimbursed by TMAs to DCO on his demand but no proof of deposited amount was available in record which resulted in misappropriation of funds.

Audit is of the view that due to weak internal controls and financial incumbent committed embezzlement with agility.

The matter was reported to the management in November, 2015 but no reply was furnished. In DAC meeting held on 23-12-2015, it was replied that FIR was lodged and departmental inquiry also in process. The reply was not accepted because no results of FIR as well as departmental inquiry were on record. The DAC directed to pend the para till recovery. No compliance of DAC directives was made till finalization of this report.

Audit recommends recovery of embezzled amount besides fixing responsibility against the official(s) concerned under intimation to Audit.

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs122.308 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 (6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

The Drawing & Disbursing Officers of following formations of District Mianwali did not produce record of Rs122.308 million for audit verification pertaining to the financial year 2014-15. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified as detailed below.

(Rs in million)

Sr. No.	Name of Formation	Record Pertaining to	Amount
1	DO (Health)	Released funds to PRSP	119.172
2	EDO (Health)	TA/ DA	0.112
3	DO (Agriculture)	Provision of subsidized items through Market Committee in Ramzan Bazar	2.000
4	DCO	-do-	1.024
Total			122.308

Audit is of the view that due to weak internal controls record was not produced in clear violation of rule ibid.

The matter was reported to the management in November, 2015 but no reply was furnished. In DAC meeting held on 23-12-2015, it was replied that record was available but not produced for verification and authenticity. The DAC directed to produce record for verification. No compliance of DAC directives was made till finalization of this report.

Audit recommends fixing of responsibility against the officers / officials for non-production of record under intimation to Audit.

1.2.3 Irregularities / Non compliance

1.2.3.1 Irregular Expenditure without Prescribed Test Reports – Rs63.244 million

According to Clause 28 and 40 of Contract Agreement, all materials' workmanship shall be of the respective kinds described in the contract and in accordance with the instructions of the Engineer-in-charge and shall be subjected from time to time to such test as the Engineer-in-charge may direct at the place of manufacture or fabrication or on the site or at all or any of such place. The contractor shall provide such assistance, instruments, machines, labour and materials as are normally required for examining, measuring and testing any work and the quality, weight or quantity of any material used and shall supply samples of materials before incorporation in the works for testing, as may be selected and required by the Engineer-in-charge. Further, Clause 40 Certification of completion of work without prejudice to the right of the Government under any such clause(s) herein contained, as soon as in the opinion of the Engineer-in-charge, the works shall have been substantially completed and shall have satisfactory passed any final test that may be prescribed by the contract, the Engineer-in-charge will issue to the contractor a certificate of completion in respect of the work.

The District Officer (Roads) incurred an expenditure of Rs63.244 million for the execution of the schemes without test reports from Regional Testing Laboratory and completion certificates (item wise) in the prescribed manner in violation of clauses of contract agreement ibid (Annex-C).

Audit is of the view that due to weak internal controls and mala-fide intention expenditure was incurred without compliance of clauses of contract agreement.

The matter was reported to the management in November, 2015. Department replied that the schemes were completed as per contract agreement / TS estimates. The reply was not accepted due to non observance of contract clauses. DAC in its meeting held on 23.12.2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.2 Irregular Procurement in Violation of PPRA – Rs20.799 million

According to Rule 12 (1) of PPRA Rule 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA website. Procurement over Rs100,000 and upto Rs2.00 million should be advertised on PPRA’s website as well as in print media if deemed necessary by the procuring agency. Further, as per rule 12 (2) of PPRA 2014, all procurement over Rs2.00 million rupees should be advertised on PPRA’s website as well as in other print media or two national newspapers (one English and one Urdu).

Management of the following formations incurred an expenditure of Rs20.799 million in violation of the rules ibid for the procurement of following items during 2014-15 (Annex-D).

(Rs in million)

Sr. No	Name of Formation	Particulars of stores procured	Amount
1	EDO (Education)	IT equipment	8.964
		Computer networking	1.491
		Computer networking	0.395
		Lab items	4.731
2	MS THQ Kala Bagh	Oxygen, BP Apparatus, etc (Annex-D)	0.303
3	DO Forest	Polythene bags (Annex-D)	0.784
4	MS THQ Hospital Piplan	X-ray material	0.969
		General Store items (Annex-D)	1.517
		Bedding clothing (Annex-D)	0.447
5	SMO RHC Trag	Machinery & Equipment (Annex-D)	1.198
Total			20.799

Audit is of the view that due to weak internal and financial controls expenditure was incurred by split up.

The matter was reported to the management in November, 2015. In DAC meeting held on 23.12.2015, it was replied that purchases of different items / requirements were made at different time. The reply was not accepted because expenditure was incurred above the prescribed limit of quotations. DAC directed to fix responsibility against the persons at fault. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization beside fixing of responsibility against the officers / officials under intimation to Audit.

1.2.3.3 Unjustified Expenditure Incurred on Account of Sports Activities - Rs11.999 million

According to Rule 128 (c) of Punjab Local Government (Budget) Rules, 2001, a financial irregularity should include any expenditure incurred without proper justification and rule 2.31 of PFR Vol-I, provides that a drawer of bill for pay, allowance, contingent & other expenses will be held responsible for any over charges, frauds and misappropriations.

The District Officer (Sports) made payment of Rs11.999 million to the players of the various games carried out without registration of clubs and their players on the basis of past experience, talent and fitness under his jurisdiction during 2014-15. Following irregularities were also noticed (Annex-E).

- Payment was disbursed in cash instead of cheque in violation of rule 49(a) of Subsidiary Treasury Rule.
- Neither SOP of payment available nor produced to Audit.
- Disbursement of cash reward was beyond the competency of the DDO.
- Department Principal Accounting Officer did not vet the expenditure involved in the sports activities.

Audit is of the view that due to weak internal and financial controls unjustified expenditure was incurred.

The matter was reported to the management in November, 2015. In DAC meeting held on 23.12.2015, it was replied that expenditure was incurred after fulfillment of codal formalities. The reply was not accepted as SOP for payment was not available. DAC in its meeting held on 23-12-2015 directed the department to justify the expenditure.

Audit recommends regularization of expenditure besides fixing responsibility against the officers / officials under intimation to Audit.

1.2.3.4 Irregular Drawl of Cash instead of Vendor's Cheques – Rs9.879 million

According to rule 4.49 of Punjab Sub Treasury Rule, payment of Rs100,000 and above to contractors and suppliers shall not be made in cash by the DDO.

Medical Superintendent DHQ Hospital and Senior Medical Officer Wan Bachran drew an amount of Rs9.879 million for making payment to

supplier in cash instead of vendor's cheques during 2014-15 in violation of rule ibid. Actual payee receipt was also not available on record (Annex-F).

Audit is of the view that due to weak internal and financial controls claims were drawn in cash due to non observance of rule.

The matter was reported to the management in November, 2015. In DAC meeting held on 23.12.2015, it was replied that DAO issued cheques in favour of DDO. The reply was not accepted as rule was violated. DAC directed to pend the para till regularization. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the officers / officials under intimation to Audit.

1.2.3.5 Irregular Purchase of Vehicles - Rs5.196 million

Prior approval of Chief Minister was required for purchase of vehicle vide Finance Department letter No.FD.SO(GOODS)44-4/2011dated 11, September, 2014 action plan for reduction of current /development expenditure that "Chief Minister Punjab has been pleased to constitute the committee to examine & recommend purchase of vehicles".

The Executive District Officer (Education) incurred an expenditure of Rs5.196 million for the purchase of four (4) vehicles under revamping /capacity building of school education department at provincial and district level without approval of Chief Minister. Following irregularities were also noticed:

- The purchases were time barred as evident from school education department's letter No. SO (ADP) MISC-409/2012 "the gestation/development period for implementation of the scheme was two years w.e.f.17.08.12 to 16.08.14" but purchases were made in November 2014.
- Approved PC-I for purchase of vehicle neither available nor produced.
- Bills were obtained before the issuance of actual supply order.
- Delivery period mentioned in supply order was tampered.

Audit is of the view that due to weak internal and financial controls irregular purchase was made.

The matter was reported to the management in November, 2015. In DAC meeting held on 23.12.2015, it was replied that austerity committee approved the purchase of such vehicle on 11-09-2014. The reply was not accepted as CM approval was not obtained. DAC in its meeting held on 23-12-2015 directed the Department to regularize the expenditure and provide CM approval for the purchase of vehicles. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the officers / officials under intimation to Audit.

1.2.3.6 Irregular Award of Rate Contract– Rs5.167 million

According to Rule 9 of PPRA Rule 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA website. According to Rule 12 (2) subject to rule 13 of Punjab Procurement Rules 2014, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

Medical Superintendent THQ Hospital Piplan, awarded rate contract to “M/S Islamabad Surgical Rawalpindi” amounting to Rs5.167 million for the supply of medicines, store items, machinery & equipment and bedding & clothing without fulfillment of codal formalities during 2014-15. The firm did not mention the specifications of articles purchased in the tender documents and the bids submitted to the department as detailed below:

Financial Year	Object Classification	Expenditure (Rs)
2014-15	A03942-COS	689,892
	A03970-Others	708,888
	A03970-B&C	493,280
	A09601-P.O Machinery	2,998,144
	A13101-R.O. Machinery	277,082
Total		5,167,286

Audit is of the view that due to weak internal and financial controls irregular expenditure was incurred without observance of PPRA.

The matter was reported to the PAO/DCO in November, 2015 but no reply was submitted by the Department. DAC in its meeting on

23-12-2015 directed to pend the para for investigation. No compliance of DAC directives was made till finalization of report.

Audit recommends regularization of expenditure besides fixing responsibility against the officers / officials under intimation to Audit.

1.2.3.7 Irregular Expenditure on the Purchase of Polythene Bags and Labour Charges – Rs4.273 million

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

DO Forest Mianwali incurred and expenditure of Rs783,750 for the purchase of 1650 kg polythene bags @ Rs475 per kg during 2014-15 for establishment of nurseries. According to annual plan of operation for the year 2014-15, 530,000 plants were already available in the nursery during 2013-14. Four lac plants were estimated for the year 2014-15 whereas 825,000 polythene bags were purchased for planting trees without the capacity of land. The labour charges of Rs3,488,940 were also expended on the establishment of nursery. It is apprehended that polythene bags were not purchased on a large scale and cost of labour was drawn on fictitious bills just to exhaust budget resulting in irregular/ doubtful expenditure.

Name of Supplier	Date of Invoice	Weight (Kg)	No. of bags	Amount (Rs)
Ali Plastic Store Mianwali	11-10-14	150	75,000	71,250
-do-	13-10-14	100	50,000	47,500
-do-	15-10-14	200	100,000	95,000
-do-	18-10-14	200	100,000	95,000
-do-	22-10-14	200	100,000	95,000
-do-	25-10-14	200	100,000	95,000
-do-	29-10-14	200	100,000	95,000
-do-	23-02-15	200	100,000	95,000
-do-	26-02-15	200	100,000	95,000
Total			825,000	783,750
Labour Charges				3,488,940
Grand Total				4,272,690

Audit is of the view that due to weak internal and financial controls irregular expenditure was incurred.

The matter was reported to the PAO/DCO in November, 2015 but no reply was submitted by the Department. DAC in its meeting on 23-12-2015 directed to pend the para for investigation. No compliance of DAC directives was made till finalization of report.

Audit recommends that matter may be investigated at appropriate level under intimation to Audit.

1.2.3.8 Irregular Expenditure on Operational Charges of Railway Crossing – Rs4.167 million

According to rule 20 (i) of PDG & TMA (Budget) Rules, 2003 provision for each expenditure shall be included under the appropriate Function and Object head.

The District Officer (Roads) Mianwali made payment of Rs4.167 million on account of operational charges of level crossing to Divisional Superintendent, Pakistan Railways Multan out of the Maintenance & Repair Grant instead of obtaining special funds from competent authority as detailed below:

Vr. No. & Date	Nature of payment	Payee	Amount (Rs)
4 dt 19.02.2015	Maintenance / Operational	Divisional Superintendent Pakistan Railways, Multan	2,821,892
5 dt 19.02.2014	Charges of level crossing	Divisional Accounts Officer Pakistan Railway Peshawar	1,344,686
Total			4,166,578

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

The matter was reported to the management in November, 2015. The department replied that payment was made to Pakistan Railways on account of operation charges of railway crossing. DAC in its meeting held on 23-12-2015, decided to pend the para till regularization.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.9 Irregular Expenditure on Account of Security Measures – Rs3.600 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.

District Govt. Mianwali released funds amounting to Rs3.600 million for security measures on the direction of Education Department (School Wing) Punjab for the construction/raising of boundary walls, installation of barbed-wire and CCTV cameras in schools through school councils. No heed was paid towards the 25 Nos of Schools functioning in open air in district Mianwali for the safe custody of precious lives of the students of those schools. Students remained at risk (Annex-G).

Audit is of the view that due to weak internal and financial controls irregular expenditure on security measures was made.

The matter was reported to the management in November, 2015. The department replied that grant was released for security measures. In DAC meeting held on 23.12.2015 directed the department to produce letter in respect of sensitive schools. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3.10 Irregular Expenditure incurred on the Shifting of Head Quarter – Rs1.419 million

According to rule 3.3 of Punjab Traveling Rules read with Finance Department letter No. FD-SR-IV-8-1/76 (Prov) dated 16.03.1998, shifting of Head Quarter of a government servant to a place other than that for which his post had originally been sanctioned, for a period exceeding three months, was not admissible without prior approval of Finance Department.

The Drawing & Disbursing Officers of the following formations made payment of Pay and Allowances amounting to Rs1.419 million during the year 2014-15 to the officials performing duties at other places in violation of above rules as under:

Formation	Name	Place of duty	Period	Months	Monthly Salary (Rs)	Amount (Rs)
SMO RHC Chakrala	Muhammad Ramzan Dispensar	Sub Health Centre kacha Gujrat	01.07.2014to 30.06.2015	12	29,725	356,700
	Munsib Khan Dispenser	Sub Health Centre Rikhi	01.07.2014to 30.06.2015	12	33,668	404,016
SMO RHC Kundian	Ashfaq Ahmed Fraz	DO (Health)	01-07-2014 to 30-062015	12	26,740	320,880
	Abdul Waheed Malik	TB Centre	01-07-2014 to 30-06-2015	12	28,089	337,068
Total						1,418,664

Audit is of the view that due to weak internal controls irregular expenditure was incurred.

The matter was reported to the management in November, 2015 but no reply was furnished. DAC meeting held on 23.12.2015 decided to pend the para till compliance. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility under intimation to Audit.

1.2.3.11 Expenditure Incurred Beyond Competence - Rs1.056 million

According to Punjab Delegation of Financial Powers Sr.2 (a) IV of the Second Schedule Part-I Powers common to all departments under delegation of Financial Powers 2009, Category III Officer can incur expenditure upto the extent of Rs0.90 million against each item.

The management of following formations incurred an expenditure of Rs1.056 million during 2014-15 beyond competency under the object code A03927 – Purchase of medicines and A13101 R&M of Machinery & Equipment as detailed below:

(Rs in million)

Sr. No.	Name of formation	Amount
1	SMO RHC Kammar Mushani	0.414
2	MS THQ Hospital Kala Bagh	0.642
Total		1.056

Audit is of the view that due to weak internal and financial controls an irregular expenditure was incurred.

The matter was reported to the management in November, 2015. The department replied that medicines were purchased in the light of rate contract and supply orders were placed as per demand. DAC in its meeting held on 23.12.2015 decided to pend the para till regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.4 Internal Controls Weaknesses

1.2.4.1 Irregular Expenditure on the Consumption of Bitumen – Rs101.083 million

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

The District Officer (Roads) Mianwali paid Rs101.083 million on accounts of DST / TST. The documentary evidences of bitumen used in the schemes were not available in the record. Sub-standard bitumen was used by violating the above instruction (Annex-H).

Audit is of the view that due to weak internal controls an irregular expenditure was incurred.

The matter was reported to the management in November, 2015. The department replied that contractors were asked to produce the documentary proof of the National Refinery Ltd Karachi for use of quality bitumen. The reply was not accepted as violation of rule. DAC in its meeting held on 23.12.2015 directed to pend the para till provision of documentary proof. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.4.2 Lapse of Warranty Period of Machinery - Rs25.123 million

Rule 4 (3) of PLG (property) rules 2003 requires that the manager shall be responsible to Local government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility. According to Rule 2.10(b)(5) of PFR Volume I, that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the Treasury for the execution of works the completion of which is likely to take a considerable time.

Executive District Officer (Health) incurred an expenditure of Rs25.123 million on account of Machinery & Equipment for the use of Diagnostic centre in DHQ Hospital Mianwali during 2013-14 and handed over to the hospital management. Purchased machinery was not installed in the hospital, resultantly warranty period elapsed and value depreciated

automatically. Patients were deprived of the facility due to negligence of the management (Annex-I).

Audit is of the view that due to weak internal and financial controls warranty period of machinery elapsed without function.

The matter was reported to the management in November, 2015. The department replied that Machinery & Equipments were purchased by EDO and handed over to MS, including diagnostic centre on 30-05-2015. The reply was not accepted because of wastage of public property. DAC in its meeting held on 23.12.2015 decided to pend the para for regularization. No compliance of DAC directives was made till finalization of this report.

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

1.2.4.3 Non Imposition of Penalty for Late Completion of Work – Rs13.649million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to 1% of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer Incharge may decide, for delay in completion of work.

The District Officers (Buildings & Roads) did not impose penalty of Rs13.649 million due to late completion of following schemes during 2014-15 Annex-J.

(Rs in million)

Sr. No.	Name of formation	No. of Schemes	Penalty
1	DO (Buildings)	13	5.964
2	DO (Roads)	01	6.031
3	DO (Roads)	08	1.654
Total			13.649

Audit is of the view that due to weak internal and financial controls penalty was not imposed.

The matter was reported to the management in November, 2015. The department replied that EDO was competent to accord one time extension. The reply was not accepted as contractor completed the work too late. DAC meeting held on 23.12.2015 directed to pend the para till recovery. No compliance of DAC directives was made till finalization of this report.

Audit recommends recovery of stated amount from the contractors under intimation to Audit.

1.2.4.4 Non Obtaining of Performance Security – Rs5.447 million

According to Clause 26(a) general directions for the guidance of the contract documents, in case the total tendered amount is less than 5% of the approved estimated (DNIT) amount, the lowest bidder will have to deposit additional performance security from the schedule bank ranging from 5% to 10% within 15 days of the issuance of notice or within expiry period of bid, whichever is earlier.

The District Officer (Roads) awarded rate contract to 14 contractors but performance security for Rs5.447 million was not obtained from the contractors during 2014-15 in violation of clause ibid (Annex-K).

Audit is of the view that due to weak internal and financial controls performance security was not obtained.

The matter was reported to the management in November, 2015. The department replied that performance security was not obtained within stipulated period but withheld from the claims of the contractors. The reply was not accepted due to violation of rule. DAC in its meeting held on 23.12.2015 directed to pend the para for recovery. No compliance of DAC directed was made till finalization of this report.

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

1.2.4.5 Excess Payment on Account of Adhoc Relief Allowance - Rs4.148 million

As per Finance Department letter No.FD-PC-2-2/2010 dated 16.12.2014 if the total of both the allowances (Adhoc Relief and Health Professional Allowance) is more than the initial of relevant pay scale Adhoc Allowance @50% of existing basic pay will not be allowed.

The Drawing and Disbursing Officers of following formations made an excess payment of Rs4.148 million on account of Adhoc relief allowance @50% 2010 to the doctors due to the fact that cumulative amount of Health Professional Allowance and Adhoc Relief Allowance 2010 was more than initial basic of pay scale as detailed below:

(Rs in million)

Sr. No.	Name of formations	No. of persons	Amount
1	DO (Health)	02	0.204
2	SMO RHC Mochh	03	0.310
3	SMO RHC Tabbi Sar	01	0.093
4	SMO RHC Trag	03	0.489
5	MS THQ Hospital Piplan	04	0.538
6	SMO RHC Daud Khel	05	0.318
7	SMO RHC Hafiz Wala	04	0.307
8	MS DHQ Hospital	18	1.080
9	SMO Kammar Mushani	04	0.222
10	MS THQ Hospital Kala Bagh	12	0.587
Total			4.148

Audit is of the view that due to weak financial controls an excess payment of Adhoc relief allowance was made despite of clarification of Finance Department.

The matter was reported to the management in November, 2015. The department admitted the recovery. DAC meeting held on 23.12.2015 directed to pend the para till recovery. No compliance of DAC directives was made till finalization of this report.

Audit recommends recovery besides fixing responsibility for an excess payment under intimation to Audit.

1.2.4.6 Non Credit of Security Deposits - Rs3.714 million

According to Para 399 (Central Public Works Department) CPWD Code all unclaimed deposits lying more than 3 years should be credited to Government treasury and rule 12 (7) PFR unclaimed deposit for more than three complete years will at the close of June in each year should be credited to Government Revenue by means of transfer entries in AG office.

The management of the following formations did not credit the security deposits of contractors lying in the accounts for more than three years into Government treasury in violation of rule ibid.

(Rs in million)

Sr. No.	Name of formation	Amount
1	DO (Buildings) (Annex-L)	3.714
2	DO (Roads) (Annex-L)	1.022
Total		4.763

Audit is of the view that due to weak internal controls the amount of lapsed security was not credited into government treasury.

The matter was reported to the management in November, 2015. The department replied that items more than three years would be credited to revenue head in future. The reply was not accepted due to violation of rule. DAC in its meeting held on 23.12.2015, decided to pend the para till compliance. No compliance of DAC directives was made till finalization of this report.

Audit recommends credit of security deposit in the relevant head, besides fixing responsibility against the person (s) at fault under intimation to Audit.

1.2.4.7 Irregular Disbursement of HRA, CA and HSRA – Rs3.473 million

As per Government of the Punjab Finance Department clarification issued vide No.FD.SR-1.9.4/86(P)(PR) dated 21.04.2014 the officers who are availing government vehicles including bikes (sanctioned/Pool) are not entitled to the facility of conveyance allowance w.e.f. 01.03.2014. As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.01.2000 in case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. Moreover, conveyance allowance is also not admissible during earned leave. As per clarification of Government of the Punjab Health Department vide letter No S.O. (A.III-MCW) 9-17/84 12-01-1987, Uniform Allowance and Mess Allowance is not admissible during leave.

The management of the following formations made payment of Rs3.473 million on account of House Rent, Conveyance Allowance and HSRA to the staff that were residing in Government residences and drawing conveyance allowance even during leave.

(Rs in million)		
Name of formation	Description	Amount
DO Health	CA having government vehicles	1.230
	HSRA during general duty	0.142
MS THQ Hospital Piplan	CA, HRA having government accommodation	1.019
	CA, Mess and dress allowance during leave	0.118
SMO RHC Kundian	HSRA during general duty	0.044
	HSRA during leave	0.008
SMO RHC Hafiz wala	CA, Mess and dress allowance during leave	0.045
	5% of basic pay having government accommodation	0.111
SMO RHC Kammar Mushani	CA having designated accommodation	0.756
Total		3.473

Audit is of the view that due to weak internal and financial controls resulted in irregular payment of Rs3.473 million.

The matter was reported to the management in November, 2015 the department admitted the recovery. DAC in its meeting held on 23.12.2015, decided to pend the para till recovery. No compliance of DAC directives was made till finalization of this report.

Audit recommends recovery besides fixing responsibility against the persons at fault under intimation to Audit.

1.2.4.8 Non Verification of GST - Rs3.131 million

According to CBR letter No.4(47)STB-98 (Vol-I) dated 04.08.2001 the Sales Tax Invoices were required to be obtained from the suppliers to whom Sales Tax paid and be submitted to the Sales Tax Collectorate for verification.

EDO (Education) Mianwali purchased various items during 2014-15 from different vendors and paid Rs3.131 million on account of GST through invoices. The department neither obtained GST challan cum return nor got verification from the concerned collectorate. The detail of GST paid is as under:

Name of Firm	Items supplied during 6/12	Billing Amount (Rs)	GST 17% (Rs)	Total paid (Rs)
M/s ORA-TECH System Pvt. Ltd Lahore	Computer & IT Equipments	2,978,400	432,759	2,545,641
M/s ORA-TECH System Pvt. Ltd Lahore	-do-	7,206,903	1,224,817	8,431,720
Shama Traders Mianwali	Furniture	736,274	125,167	861,441
Hafsa International Lahore	Networking	808,000	137,360	945,360
Hafsa International Lahore	-do-	466,154	79,246	545,400
Anwar Furniture Supplier Mianwali	Furniture	206,239	35,061	241,300
Computer Marketing Co. (Pvt.) Ltd. Lahore	UPS	337,906	57,444	395,350
Computer Marketing Co. (Pvt.) Ltd. Lahore	-do-	1,020,476	173,481	1,193,957
Omair Traders Mianwali	Science Lab.	297,244	50,532	347,776
Jamil Sons Mianwali	Science Lab. Equipment	753,594	128,111	881,705
Shahid Brothers Lahore	-do-	4,043,314	687,363	4,730,674
Total		18,854,504	3,131,341	21,120,324

Audit is of the view that due to weak internal controls GST paid was not got verified.

The matter was reported to the management in November, 2015. No reply was submitted by the department. DAC meeting held on 23.12.2015 directed the department to pend the para till compliance. No compliance of DAC directives was made till finalization of this report.

Audit recommends verification of GST paid from concerned quarters under intimation to Audit.

ANNEXES

PART-I
Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2015-16

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
1	DO (Roads)	Un-authorized purchase out of M&R Grant	Irregularity	94,050
2		Irregular creation of pending liabilities	Irregularity	7,612,500
3		Non deduction of cost of old material	Recovery	57,680
4		Non surrender of saving	Internal Control Weakness	35,215,294
5		Non Recovery of Lease Rent from the Owner of the Petrol Pump Located on the Road Side	Recovery	720,000
6	DO (Forest)	Irregular and doubtful expenditure on over mature trees	Irregularity	193,600
7	DO (Health)	Performance of PRSP against the Release of Funds to the tune	Internal Control Weakness	119.172
8		Irregular Expenditure Over and Above Budget Allocation	Irregularity	1,421,000
9	RHC Mochh	Unauthorized payment of GST to the non register suppliers	Irregularity	151,381
10	RHC Tabi Sar	Irregular local purchase of medicines 15%	Irregularity	379,375
11		Non Disbursement of Bank Drafts		350,000
12	RHC Trag	Irregular expenditure on the purchase of store items	Irregularity	553,736
13		Irregular and uneconomical purchase of bedding clothing items	Irregularity	293,350
14		Unauthorized payment of GST without GST invoices	Irregularity	224,153
15		Irregular local purchase of medicines 15%	Irregularity	513,717
16	THQ Hospital Piplan	Loss to Govt. due to Non deposit of GST in to Govt. treasury	Recovery	400,564
17		Irregular Expenditure Over and Above Budget Allocation	Irregularity	971,000
18		Drawl of Salary during Absence Period	Internal Control Weakness	708,000
19	RHC Kundian	Defective purchase of medicine on account of local purchases of medicine	Internal Control Weakness	188,881
20		Unnecessary expenditure on purchase of vaccine	Internal Control Weakness	96,800
21	RHC Wan Bhachran	Defective purchase of medicine on account of local purchases of medicine	Internal Control Weakness	384,505
22	DO (Buildings)	Overpayment on account of distemper		243,642

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
23	DO (OFWM)	Overpayment for cement	Recovery	425,950
24		Overpayment on account of sand	Recovery	143,171
25	DO Sports	Doubtful purchase of sports material	Internal Control Weakness	255,523
26	DCO	Improper maintenance of Cash Book	Internal Control Weakness	35,642,048
27		Non-Verification of Domicile Fee	Internal Control Weakness	1,368,200
28		Irregular expenditure	Irregularity	340,840
29		Unlawful payment of GST recovery thereof	Internal Control Weakness	220,419
30		Doubtful expenditure on account of repair of transport	Internal Control Weakness	1,058,193
31		Non-recovery from Pakistan Rangers		140,305
32	DHQ Hospital	Less deposit of MLC fee	Internal Control Weakness	23,965
33		Overpayment of account of purchase of Bedding & Clothing items at exorbitant rates	Recovery	165,200
34		Less deduction of Income Tax on repair and purchase recovery thereof	Recovery	300,744
35		Non deposit of profit into treasury	Internal Control Weakness	145,041
36	DO SW	Irregular/Doubtful expenditure on Fair & Exhibition	Irregularity	412,485
37		Doubtful expenditure on repair of vehicle	Internal Control Weakness	118,949
38		Fraudulent drawl of POL	Internal Control Weakness	169,549
39		Fraudulent drawl of TA/DA	Internal Control Weakness	189,680
40	EDO Edu	Irregular transfer of funds of scheme	Irregularity	209,900
41		Loss to Govt. due to non-forfeiture of security and black listing of firm	Recovery	43,073
42		Loss to Govt. due to non-forfeiture of security and black listing of firm	Recovery	12,065
43		Loss to Govt. due to non-forfeiture of security and black listing of firm	Recovery	79,471
44		Substandard Purchase of I.T Equipment	Internal Control Weakness	0
45		Irregular purchase of stationary	Irregularity	198,099
46		Irregular purchase / Loss to Govt. due to non-forfeiture of security	Irregularity	347,776
47		Non preparation of Development Cash Book	Internal Control Weakness	43,083,000
48		Loss of public property	Internal Control Weakness	0
49	EDO Health	Unrealistic/arbitrary demands of medicines for rate award	Internal Control Weakness	0
50		Irregular Award of rate Contract to black listed firm	Irregularity	0

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
51	MS THQ Kala Bagh	Non deduction of Income Tax on doctor's share	Recovery	23,276
52		Over Payment of GST. Recovery thereof	Recovery	92,990
53		Non deduction of GST Recovery thereof	Recovery	14,430
54		Non Accountal of Govt. Receipt in Cash Book	Internal Control Weakness	0
55		Overpayment of account of purchase of X-Ray items	Recovery	22,050
56	DO Roads	Non realization of contractor fees	Recovery	336,000
57	RHC Mochh	Non Disbursement of Bank Drafts	Internal Control Weakness	131,000

PART-II**[Para 1.1.3]****Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2014-15**

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
1	EDO (Edu)	Non verification of GST	Irregularity	219,058
2	THQ Hospital Piplan	Non verification of GST paid to the firms	Irregularity	278,198
3	DO Civil Defence	Non Verification of general sales tax invoices	Irregularity	38,467
4	DO Live Stock	Purchase of Material on high cost and without Specification	Irregularity	961,668
5	RHC Musa Khel	Non utilization of funds to the tune	Irregularity	1687005
6	RHC Trag	Non utilization of funds to the tune	Irregularity	15254794
7	EDO Edu	Scholarship	Recovery	1,932,000
8	EDO Edu	Payment of salary during absent period	Recovery	47,955
9	EDO Edu	Non production of record pertaining to Registration / Annual inspection fee	Irregularity	0
10	EDO Edu	Poor performance of the teaching staff against expenditure	Irregularity	51,772,000
11	EDO Edu	Selection of NFBES by violating the criteria	Irregularity	0
12	DO Roads	Unauthorized expenditure out of M&R Grant on the roads belong to Provincial highway Mianwali Division	Irregularity	507,451
13	DO Roads	Unauthorized purchase out of M&R grant	Irregularity	207,400
14	DO Roads	Payment of Non-Schedule Items without having sanction of the competent authority	Irregularity	140,679
15	DO Roads	Irregular expenditure	Irregularity	3,937,000
16	DO Roads	Non-credit of lapse deposits to Government revenue	Irregularity	926,045
17	DO Roads	Unauthorized payment on account of Purchase of Base Course stone from non-approved Quarry	Irregularity	13,908
18	DO Roads	Non Maintenance / Non production of record	Irregularity	0
19	THQ Hospital Isa Khel	Unauthorized consumption of POL	Irregularity	466,456
20	THQ Hospital Isa Khel	Doubtful repair of x-ray machine	Irregularity	99,900
21	THQ Hospital Isa Khel	Doubtful repair	Irregularity	94160
22	THQ Hospital Isa	Purchase of x-ray film through fake procedure	Irregularity	99,574

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
	Khel			
23	DO (OFWM)	Non fulfillment of terms & condition of the agreement – loss to government	Irregularity	871,059
24	DO (OFWM)	Excess payment on account of Nacca	Recovery	501,852
25	DCO	Irregular maintenance of Cash Book	Irregularity	803,079
26	DCO	Irregular expenditure on refreshments without proper record of official meetings	Irregularity	439,599
27	DCO	Irregular payment of financial assistance to the families of employees of provincial government	Irregularity	400,000
28	DCO	Irregular expenditure on tentage	Irregularity	250,000
29	DCO	Non deposit of amounts drawn on utility charges		129,779
30	DCO	Non Maintenance of history register for repair work	Irregularity	509,968
31	DCO	Irregular expenditure on account of POL/ repair of vehicle	Irregularity	504,574
32	THQ Hosp. Piplan	Loss due to non allotment of Govt residences	Irregularity	642,756
33	THQ Hosp. Isa Khel	Purchase of x-ray films at higher rates, Recovery	Recovery	394,399
34	THQ Hosp. Piplan	Expenditure made on higher rates	Recovery	499,030
35	THQ Hosp. Piplan	Irregular drawl of salaries without performance of duties	Recovery	264,267
36	THQ Hosp. Piplan	Irregular drawl of NPA	Recovery	236,000
37	THQ Hosp. Piplan	Non deduction of GST	Recovery	97,002
38	RHC Chakrala	Expenditure without carrying DTL (Reduced)	Irregularity	137,690
39	RHC Chakrala	Irregular clearance of pended liability	Irregularity	168,248
40	RHC Kamar Mushani	Expenditure without carrying DTL (Reduced)	Irregularity	415350
41	RHC Kamar Mushani	Irregular expense of consumable store without indent	Irregularity	563,518
42	DO Forest	Abnormal flow of expenditure during the month of June	Irregularity	5783031
43	DO Forest	Non deposit of general sales tax	Recovery	282540
44	DO Forest	Irregular/Doubtful payment of Abiana (Reduced)	Irregularity	42,386
45	RHC Musa Khel	Abnormal flow of expenditure during the month of 06/2014	Irregularity	0
46	RHC Musa Khel	Doubtful consumption of store items	Irregularity	89,186
47	RHC Tabbi Sar	Poor performance against the annual expenditure	Irregularity	10,000,000
48	Govt.	Unjustified payment of GST	Irregularity	114,926

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
	D&DHS			
49	Govt. D&DHS	Unfair purchase of shoes for the special students	Irregularity	93,161
50	Govt. Slow Learner Mianwali	Doubtful repair of vehicle	Irregularity	63,531
51	DO Civil Defence	Difference in expenditure statement	Irregularity	198280
52	DO Civil Defence	Purchase of vehicle without requirement	Irregularity	1,878,000
53	DO Civil Defence	Non deposit of income tax	Recovery	65730
54	DO Civil Defence	Doubtful payments without APRs (Reduced)	Irregularity	298,565
55	DO Civil Defence	Non disposal of stock and store	Irregularity	1,142,000
56	DO Civil Defence	Non deposit of GST	Recovery	215,624
57	Special Education Isa Khel	Recovery of GST	Recovery	95,189
58	RHC Hafizwala	Payment of medicine worth without obtaining DTL Reports (Reduce)	Irregularity	103,140
59	RHC Hafizwala	Irregular Expenditure due to misclassification	Irregularity	165,797
60	THQ Hosp. Kala Bagh	Unauthorized Retention of Government Money	Irregularity	209,708
61	THQ Hosp. Kala Bagh	Irregular Expenditure due to misclassification (Reduce)	Irregularity	104,400
62	THQ Hosp. Kala Bagh	Wasteful / Unjustified expenditure	Irregularity	507,281
63	DO (Buildings)	Over payment of earth work	Recovery	820,950
64	DO (Buildings)	Over payment due to allowing excessive rate for RCC work	Recovery	787,104
65	DO (Buildings)	Unauthorized expenditure	Irregularity	294,328
66	DO (Buildings)	Poor Performance due to non execution of Schemes	Irregularity	1472,000
67	DO (Buildings)	Over payment on account of distempering / white wash / painting	Recovery	663,641
68	DO (Buildings)	Non Approval of Lead Chart by the Competent Authority for Earth work	Irregularity	485,864
69	DO (Buildings)	Unauthorized revision of development scheme without Approval of F. D	Irregularity	796,541
70	DO (Buildings)	Unauthorized payment on account of price variation (Reduce)	Irregularity	828,338
71	EDO (F&P)	Non-transfer of funds to concerned authorities	Irregularity	90,336,000
72	DHQ Hosp.	Non Imposition of penalty for late supply	Recovery	486,676

Sr. No	Name of Formation	Description of Para	Nature of Para	Amount (Rs)
73	DHQ Hosp.	Non Imposition of penalty for late supply	Recovery	249,100
74	DHQ Hosp	Non Imposition of penalty for late supply	Recovery	136,525
75	DHQ Hosp	Loss to government due to non sale of x-ray waste water recovery	Recovery	102,000
76	DHQ Hosp	Less recovery of income tax	Recovery	365,006
77	DHQ Hosp	Likely misappropriation	Recovery	377,600
78	DHQ Hosp	Non recovery of private room rent charges	Recovery	151,845
79	RHC Daud Khel	Irregular withdrawal of funds prior to DTL reports	Irregularity	943,043
80	DEO (Sec)	Irregular transfer of funds	Irregularity	20,000,000
81	RHC Mouch	Drawl of claims without DTL reports (Reduce)	Recovery	186,169
82	RHC Mouch	Irregular expenditure on account of Pay & Allowances	Irregularity	0
83	RHC Mouch	Wastage of public property	Irregularity	2,000,000
84	RHC Wan Bhachran	Irregular expenditure on purchase of LP medicines in bulk	Irregularity	164,470
85	RHC Wan Bhachran	Doubtful issuance of MLC	Irregularity	0
86	DEO (W-EE)	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	95,246
87	DEO (W-EE)	Unjustified expenditure on POL & repair of vehicle	Irregularity	81,220
88	DO Health	Heavy Financial Loss due to Non deposit of Purchee Fee by BHUs	Irregularity	0
89	DO Live Stock	Non production of record of assets Millions of Rupees	Irregularity	0
90	RHC Kundian	Irregular Purchases in Violation of PPRA	Irregularity	147,094
91	RHC Kundian	Irregular drawl of advance payment, and its retention as closing balance on 30-06-2014	Irregularity	624,302
92	EDO Health	Irregular award of rate contract for MSD medicines	Irregularity	39,666,000
93	DO Building	Non obtaining of performance security	Recovery	1,780,000
94	DO Health	Unauthorized payment of Salaries	Recovery	79,843,542

**Summary of Appropriation Accounts by Grants
District Government, Mianwali
for the Financial Year 2014-15**

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/Saving
3	Provincial Excise	4,541,928	478,260	5,020,188	4,335,662	684,526	14
5	Forests	27,091,147	0	27,091,147	24,111,766	2,979,381	11
7	Charges on A/c of Motor Vehicle	3,135,658	0	3,135,658	2,231,591	904,067	29
8	Other Taxes and duties	2,988,536	0	2,988,536	2,326,222	662,314	22
10	General Administration	120,519,369	0	120,519,369	66,784,548	53,734,821	45
15	Education	4,373,624,624	0	4,373,624,624	3,163,096,214	1,210,528,410	28
16	Health Services	1,034,930,990	0	1,034,930,990	766,291,825	268,639,165	26
17	Environment Protection	3,462,053	0	3,462,053	2,943,382	518,671	15
18	Agriculture	134,855,244	0	134,855,244	116,415,513	18,439,731	14
19	Fisheries	2,154,709	0	2,154,709	1,988,067	166,642	8
20	Veterinary	79,698,172	1,048,127	80,746,299	73,842,117	6,904,182	9
21	Cooperative	15,434,542	0	15,434,542	11,889,825	3,544,717	23
22	Industries	3,294,740	0	3,294,740	1,454,607	1,840,133	56
23	Miscellaneous Departments	3,088,010	0	3,088,010	1,617,671	1,470,339	48
24	Civil Works	57,496,288	0	57,496,288	49,049,672	8,446,616	15
25	Communications	191,581,005	0	191,581,005	140,905,237	50,675,768	26
31	Miscellaneous	30,725,010	0	30,725,010	21,506,540	9,218,470	30
32	Civil Defence	10,174,763	0	10,174,763	6,121,227	4,053,536	40
Total Non-Development		6,098,796,788	1,526,387	6,100,323,175	4,456,911,686	1,643,411,489	27
36	Development.	601,993,427	1,996,354	603,989,781	532,897,704	71,092,077	12
Total Development		601,993,427	1,996,354	603,989,781	532,897,704	71,092,077	12
Grand Total		6,700,790,215	3,522,741	6,704,312,956	4,989,809,390	1,714,503,566	26

Source: Appropriation Account 2014-15.

Irregular Expenditure without Prescribed Test Reports

COPY OF P.W.A.FORM 27 (SPECIAL REPAIR) UNDER GRANT No.25						
Sr.	Name of scheme	Estimated cost	Expenditure			
		T.S Amount	Upto prev; month	During the month		Progressive Expenditure
				Vr: No.	Amount	
1	Special Repair of road from Ban Hafiz jee to Chakrala	1,425,000	1,012,065		0	1,012,065
2	Special Repair Of Road From Talagang Road To Rikhi Kalri Tehsil & District Mianwali		957,577		0	957,577
3	Special Repair Of Road From Chakrala Road To Dhok Ghazan	2,894,100	2,464,081		0	2,464,081
4	Special Repair Of Road From Ban Hafiz Jee To Kassa Ladhlah Length 5.00 Km	2,003,700	833,082		0	833,082
5	Special Repair Of Road From Bye Pass Between Trug Sultan Khel Road And Sultan Khel To Mitha Khattak Road Length 1.5 Km		493,467		0	493,467
6	Special Repair Of Mada Khel To Kalliwala		535,271		0	535,271
7	Special Repair Of Road From Kaloor To Kamrian Wala Road Km No.1 (Repair Of Damages Causeway)		976,857		0	976,857
8	Special Repair Of Road From Vanjari To Chashmmia Via Gula Khel Length 6.50 Km	2,951,000	1,767,003		0	1767,003
9	S/R of road from Thamey wali to Govt: Boys High School Nawan	2,464,500	1,494,479		0	1,494,479
10	S/R of road from K/Bagh Highway to Kot Baillian Muqrab wala	1,751,900	803,080		0	803,080
11	S/R of road from Dhurnaka to Namal		635,610		0	635,610
12	S/R of road from Allah Khel to Sultan Khel Km 2&3	2,998,500	533,718		0	533,718
13	S/R of road from Mian Bannu Road to Adda Manda Khel village		423,037		0	423,037
14	S/R of road from				24894	24,894

	Paikhel Swance road to Wandhi Soonaran wali					
15	S/R of road from Daudkhel Bridge 21000 to Basti Gul Mohammad Shah	990,800		20 24.6.14	27147	27,147
16	S/R of road from Trug Ada to Madat wala	2,970,200	545,853		0	545,853
	Total		13,475,180		52041	13,527,221
Sr.	Name of scheme New Schemes M & R 2014-15	Estimated cost T.S Amount	Upto prev; month	Expenditure		
				Vr: No.	Amount	Progressive Expenditure
1	Repair of Cashma Kundal Daratang road in Tehsil Mianwali/Essakhel	2,999,000	0		0	0
2	Repair of Talagang road to Degree collage Mianwali	833,000	0		0	0
3	Repair of road from Murshad abad to Danda Shah Bilawal road Chakrala	2,411,000	0	04 9.9.15 18 24.6.15	2005475	2,005,475
4	Repair of road from Ban Hafizjee to Chakrala linke road cha yari wala to dhoke kanjaran road 2 KM	1,522,000	0	51 30.06.15	1222039	1,222,039
5	Repair of road from Pull Gulnawaz Hathi Khel to Dera Amir Kalam Khan Hathi Khel road	2,815,000	0	15 24.06.15 23 30.06.15	2242415	2,242,415
6	Repair of road from Adda Dilewali to Dera Ata Mohammad Jatyal wala road	1,255,000	0		0	0
7	Repair of road from Ban Hajiz Jee road to Chakrala road till Jhore	833,000	0	13 24.6.15	810006	810,006
8	Repair of road Ban Hafiz jee Chakrala road chapri qazian Ban shahwanbz,	1,674,000	1,485,030	41 30.06.15	75946	1,560,976
9	Repair of road from Bank Chowk to Chakrala city road	811,000	0		0	0
10	Repair of road of Chakrala Massan road (from Dhoke Karmulh to Dhoke Noorshah)	2,775,000	0	30 30.06.15 45 30.06.15	2277812	2,277,812
11	Repair of road from Rikhi Thamey wali road Repair Dhoke Budha Khel to Kalri road	1,969,000	0	50 30.06.15	1212456	1,212,456
12	Repair of road from Main road at Wanbahran Musakhel road to Government High	2,809,000	0		0	0

	school Chah Hathi Khan wala					
13	Repair of link Mianwali Sargodha Road to Government Girls High School Wanbachran	1,462,000	0		0	0
14	Repair of MM road to Kundian Chashma D.I.Khan road	2,999,000	0	03 6.6.15 14 24.06.15	2597732	2,597,732
15	Repair of road from Kamar Mushani to Jantiwala	2,863,400	0	21 30.6.15	2461726	2,461,726
16	Repair of road from Maliwal road to Tubwel Peer Alou- Dine	1,418,600	1,268,347		0	1,268,347
17	Repair of road from Trug to Madat wala to Dera Molvi Atta Ullah Shadi khel to Khaji Chowk (Revised Nomenclature of Repair of road from Trug to Adda Madat wala	2,999,777	0	25 30.06.15 33 30.06.15	2783050	2,783,050
18	Repair of road from Mianwali Bannu road to Bhor Sharif road to Imam din wala road completed	2,639,008		5 9.6.15 22 30.6.15	2571858	2,571,858
19	Repair of road from Sultan Khel Bay pass to Mitha road	1,125,500	990,927		0	990,927
20	Repair of road Mian Mianwali Bannu road to Armatey wala viillage L- 1 KM	973,100	943,839		0	943,839
21	Repair of road from Trug to Darbar Peer Alou- Din	2,408,300	0	17 24.6.15	2069757	2,069,757
22	Repair of road Trug Adda Pathranwala chwok to Railway xing Dhiba sharif	2,585,200	0	44 30.06.15	173115	173,115
23	Repair of road from Esakhel to Khaglan wala Sarwar Khelan wala Hakeem Abad (Revised Nomenclature of repair of road from Khagnlan wala road to Hakeem Abad road to Isakhel	2,689,578	0	24 30.06.15 42 30.06.15	2689403	2,689,403
24	Repair of road from Kalabagh Main Bazar (Main Bazar Chowk Peer chuta)	2,999,800	0	26 30.06.15	1536816	1,536,816
25	Repair of road from Main Kalabagh Highway road to Master Taj Tokay House road Paki Shah Mardan,Ganda Nallah	1,405,000	1,116,782	34 30.06.15	13775	1,130,557

	upto High Scghool					
26	Repair of Makarwal road to Kamar Mushani	1,897,676	743,104	43 30.06.15	172776	915,880
27	Repair of Kamar Mushani road (Adda Kamar Mushani)	2,994,700	2,695,493	54 30.06.15	115797	2,811,290
28	Repair of Damaged slab/Roads Rainy Nullah Kalabagh city	2,999,800	0	29 30.06.15	503709	503,709
29	Repair of road from Main Mianwali Bannu road to Dher Umaid Ali Shah village road till Tiba Bargah.	1,020,000	0	49 30.06.15	844335	844,335
30	Repair of road from west Chowk to Basti Shah Gul Muhammad wali road upto Moch (filling)	1,961,000	0	60 30.06.15	301476	301,476
31	Repair of road from Neher colony road to Dera Shebe Khelan wala Daudkhel upto Kothi Thekedar Anwar Khan	2,270,000	616,982	11 11.06.15 35 30.06.15	879312	1,496,294
32	Repair of road from Kalabagh Mianwali Main road to Old Mari City road	1,999,000	1,696,028		0	1,696,028
33	Repair of road from Main Mianwali Bannu road Lift Scheme Tarikhel to Tarikhel kacha road (With filling)	3,000,000	0		0	0
34	Repair of road from Main Kalabagh road at Paikhel to Dera Bridges Ahmad Nawaz and Khalikhan paikhel.	668,000	0		0	0
35	Repair of road from Chak No.8 DB to Naseer wala road Piplan	1,907,214	0	16 24.6.15	1530098	1,530,098
36	Repair of Piplan Harnoli road 0 to 15.20 Km	2,998,000	0	27 30.06.15	2392391	2,392,391
37	Repair of Tarikhel Chowk to Samandi wala road up to Ghundi	2,717,000	0	37 30.06.15	128791	128,791
38	Repair of road from Naseer wala to Hafiz wala	1,783,000	0	28 dt 30.06.15	1482693	1,482,693
39	Repair of Sheikh Mehmood wala more to Khaglanwala length 2.25 Km	2,978,000	0	47 30.06.15	2283718	2,283,718
40	Repair of Piplan Harnoli road	2,985,000	0	48 30.06.15	781756	781,756
	Total		11,556,532		38,160,233	49,716,765
	G.Total Liabilites +New Schemes of M & R		25,031,712		38,212,274	63,243,986

Irregular Procurement in Violation of PPRA

THQ Hospital Kala Bagh				
Sr.No	Name of Item	No. of Unit	Unit Price	Price (Rs)
1	Oxygen regulator	10	3,000	30,000
2	BP apparatus Mercury	5	4,750	23,750
3	OT light 4 in 1	1	81,500	81,500
4	IV stand	10	1,400	14,000
5	BF Cuff	10	350	3,500
6	BP Bellow	10	400	4,000
7	Wheel Chair (China)	2	14,000	28,000
8	Nublizer	2	6,000	12,000
9	Firt Extinguisher	3	6,300	18,900
10	Fax Machine 4 in 1	1	74,000	74,000
11	Strature Trolley	1	13,800	13,800
Total				303,450

DO Forest		
Name of supplier	Date of invoice	Amount (Rs)
Ali Plastic Store	11-10-2014	71,250
	13-10-2014	47,500
	15-10-2014	95,000
	18-10-2014	95,000
	22-10-2014	95,000
	25-10-2014	95,000
	29-10-2014	95,000
	23-02-2015	95,000
	26-02-2015	95,000
Total		783,750

THQ Hospital Piplan				
Sr. No.	Name of Supplier	Invoice No. & date	Particular	Amount (Rs)
1	Islam surgical	329 28.05.2015	1 stabilizer 25000+4250	29,250
2	Bismillah Electric	08.06.2015	1+1 Battery+UPS	29,155
3	Islam surgical	012 31.01.2015	1 Eye vision board	24,570
4	Umar Traders	20.12.2014	5 Gluco Meter @ 5500 2 Ambu Bag (Child) @ 6500	47,385
5	Islam surgical	157 24.11.2014	15 Blanket @ 3000 10 Mattress cover Rexene @ 3800	97,110
6	Islam surgical	159 23.11.2014	27 Blanket @ 3000	94,770
7	Islam surgical	158 25.11.2014	8 Blanket @ 3000 15 Mattress cover Rexene @	94,770

			3800	
8	Islam surgical	145 25.10.2014	20 OT sheets @ 1600 1 foot step @ 7000	45,630
9	Islam surgical	144 25.10.2014	Miscellaneous	45,396
10	Islam surgical	151 27.10.2014	1 Baby cart @ 20500	23,985
11	Rehman Traders	16.08.2014	2 ECG Trolley @ 12500	29,000
12	Rehman Traders	20.08.2014	4 strature Trolley @ 21500	99,760
13	Islamabad surgical	324 05.03.2015	100 phenyl @ 350+8908 30 Finis @ 580	61,308
14	Umar Traders	20.12.2014	1 X-Ray screen 8x10 @ 15000+5100 1 X-Ray Cassette 8x10 @ 15000	35,100
15	Umar Traders	16.12.2014	1 X-Ray screen 12x15 @ 21500+6800 1 X-Ray Cassette 10x12 @ 18500	46,800
16	Umar Traders	16.12.2014	1 X-Ray screen 12x15 @ 21500+6800 1 X-Ray Cassette 10x12 @ 18500	46,800
17	Umar Traders	02.12.2014	130 kg cleaning powder @ 190+4199	28,899
18	Umar Traders	10.11.2014	70 Litter spray oil @ 490+5831	40,131
19	Umar Traders	10.09.2014	80 kg leeko powder @ 480+6528	44,928
20	Umar Traders	27.10.2014	130 bottle liquid Neel @ 150+3315	22,815
21	Umar Traders	08.12.2014	100 spunch @ 250+4250	29,250
22	Umar Traders	24.11.2014	60 Air Fresher @ 440+4488	30,888
23	Umar Traders	16.10.2014	75 litter disinfect liquid @ 450+5737	37,487
24	Umar Traders	06.12.2014	100 Toilet clean @ 150+2550	17,750
25	Umar Traders	01.12.2014	100 kg laundry soap @ 270+5130	32,130
26	Umar Traders	25.11.2014	100 kg surf @ 295+5015	34,515
27	Umar Traders	20.12.2014	Miscellaneous +3604	24,804
28	Umar Traders	22.11.2014	60 Nos, pochara @ 480+4896	33,696
29	Umar Traders	28.10.2014	100 Nos. Broom street @ 280+4760	32,760
30	Umar Traders	10.12.2014	150ml liquid Bleach @ 185+4717	32,467
31	Umar Traders	15.12.2014	300 Bath soap @ 67+3417	23,517
32	Islamabad Surgical	160 01.12.2014	15 Mattress Foam @ 3800+9690	66,690
33	Islamabad surgical	169 05.12.2014	60 pillow @ 600 40 pillow cover @ 250	46,000
34	Al Abbas Traders	15.10.2014	300 Bottle @ 300x110+5940	38,940
35	Rehman Traders	10.09.2014	120 Hand wash @ 350+6720	48,720
Total				1,517,176

THQ Hospital Piplan				
Sr. No.	Name of Supplier	Invoice No. & date	Particular	Amount (Rs)
1	Islamabad surgical	161 02.12.2014	40 pillow @ 600+5780 40 pillow cover @ 250	39,780
2	Umar Traders	13.10.2014	50 OT Coat @ 1990	99,500
3	Umar Traders	11.10.2014	100 M Table cloth @ 700	70,000
4	Umar Traders	17.10.2014	200 OT Sponge @ 350	70,000
5	Umar Traders	20.10.2014	Miscellaneous	70,000
6	Umar Traders	11.10.2014	40 OT Apron	98,000
Total				447,280

SMO RHC Trag			
Sr. No.	Name of supplier	Date of drawl	Amount (Rs)
1	Islamabad Surgical Rawalpindi	29-01-2015	44,460
2	Islamabad Surgical Rawalpindi	20-02-2015	94,185
3	Friends Corporation	23-12-2014	99,900
4	Sun Rise Medical Instruments	23-12-2014	99,960
5	Islamabad Surgical Rawalpindi	31-12-2014	86,590
6	Islamabad Surgical Rawalpindi	31-12-2014	70,200
7	Islamabad Surgical Rawalpindi	31-12-2014	42,120
8	Al-Haseeb Traders	11-10-2014	99,567
9		11-10-2014	99,120
10		27-06-2015	96,174
11		27-06-2015	98,990
12		27-06-2015	99,450
13		29-06-2016	70,258
14		27-06-2015	96,934
Total			1,197,908

Unjustified Expenditure on Account of Sports Activities

Document No.	Head of Account	Description	Date	Amount (Rs)
1904015566	A03970	Others	18.08.2014	24,820
1904015564	A03970	Others	18.08.2014	43,690
1904015565	A03970	Others	18.08.2014	49,600
1904015567	A03970	Others	18.08.2014	44,560
1904140568	A03970	Others	20.08.2014	43,115
1904140567	A03970	Others	20.08.2014	99,890
1904154652	A03970	Others	22.08.2014	93,000
1904154651	A03970	Others	22.08.2014	93,000
1904149767	A03970	Others	22.08.2014	120,475
1904143714	A03970	Others	10.09.2014	31,500
1904143711	A03970	Others	10.09.2014	57,313
1904147829	A03970	Others	10.09.2014	94,490
1904045005	A03970	Others	10.09.2014	26,165
1904143710	A03970	Others	10.09.2014	40,165
1904143707	A03970	Others	10.09.2014	47,290
1904143709	A03970	Others	10.09.2014	47,665
1904045003	A03970	Others	10.09.2014	59,890
1904143718	A03970	Others	10.09.2014	45,250
1904192156	A03970	Others	15.09.2014	62,500
1904177283	A03970	Others	15.09.2014	71,600
1904244080	A03970	Others	21.10.2014	66,400
1903566488	A03970	Others	29.10.2014	75,400
1903566490	A03970	Others	29.10.2014	94,300
1903566487	A03970	Others	29.10.2014	50,200
1903566489	A03970	Others	29.10.2014	109,600
1903539463	A03970	Others	29.10.2014	113,200
1903566486	A03970	Others	29.10.2014	75,400
1904239964	A03970	Others	06.11.2014	108,000
1904258533	A03970	Others	06.11.2014	108,000
1904239965	A03970	Others	06.11.2014	99,000
1904254623	A03970	Others	06.11.2014	99,000
1904239966	A03970	Others	06.11.2014	99,000
1904258531	A03970	Others	06.11.2014	63,000
1904157047	A03970	Others	18.11.2014	112,000
1904287211	A03970	Others	18.11.2014	93,000
1904255439	A03970	Others	18.11.2014	79,200
1904157045	A03970	Others	18.11.2014	140,400
1904157046	A03970	Others	18.11.2014	88,200
1904287210	A03970	Others	18.11.2014	100,000
1904157044	A03970	Others	18.11.2014	79,200
1904295944	A03970	Others	06.12.2014	61,400
1904205773	A03970	Others	09.12.2014	97,950
1904285525	A03970	Others	09.12.2014	91,800
1904205775	A03970	Others	09.12.2014	77,200
1904285526	A03970	Others	09.12.2014	97,200
1904285522	A03970	Others	09.12.2014	88,200
1904205771	A03970	Others	09.12.2014	90,000

1904285524	A03970	Others	09.12.2014	79,200
1904285527	A03970	Others	09.12.2014	100,800
1904285523	A03970	Others	09.12.2014	100,800
1903563796	A03970	Others	15.12.2014	78,400
1903563792	A03970	Others	15.12.2014	81,600
1904182841	A03970	Others	15.12.2014	98,350
1903563790	A03970	Others	15.12.2014	81,600
1903563791	A03970	Others	15.12.2014	84,200
1903563797	A03970	Others	15.12.2014	66,200
1904378265	A03970	Others	13.01.2015	78,000
1904386136	A03970	Others	13.01.2015	237,000
1904386135	A03970	Others	13.01.2015	55,000
1904447071	A03970	Others	07.02.2015	78,000
1904447066	A03970	Others	07.02.2015	122,400
1904447068	A03970	Others	07.02.2015	78,000
1904447067	A03970	Others	07.02.2015	424,000
1904447072	A03970	Others	07.02.2015	94,200
1904445075	A03970	Others	07.02.2015	585,000
1904447065	A03970	Others	07.02.2015	78,000
1904447069	A03970	Others	07.02.2015	110,200
1904447070	A03970	Others	07.02.2015	504,000
1904436362	A03970	Others	11.02.2015	68,020
1904436360	A03970	Others	11.02.2015	68,620
1904539587	A03970	Others	11.05.2015	657,000
1904539589	A03970	Others	11.05.2015	594,000
1904521588	A03970	Others	11.05.2015	99,400
1904539588	A03970	Others	11.05.2015	78,000
1904521587	A03970	Others	11.05.2015	78,000
1904552819	A03970	Others	11.05.2015	95,800
1904593216	A03970	Others	18.05.2015	89,500
1904593218	A03970	Others	18.05.2015	464,000
1904593217	A03970	Others	18.05.2015	68,400
1904636053	A03970	Others	30.05.2015	95,600
1904476618	A03970	Others	30.05.2015	125,600
1904569417	A03970	Others	30.05.2015	26,200
1904476619	A03970	Others	30.05.2015	94,600
1904476620	A03970	Others	30.05.2015	114,100
1904667234	A03970	Others	10.06.2015	57,700
1904626486	A03970	Others	10.06.2015	56,400
1904667233	A03970	Others	10.06.2015	344,800
1904626485	A03970	Others	10.06.2015	110,450
1904667231	A03970	Others	10.06.2015	220,900
1904667232	A03970	Others	10.06.2015	8,400
1904606719	A03970	Others	11.06.2015	120,400
1904590784	A03970	Others	11.06.2015	75,600
1904606718	A03970	Others	11.06.2015	71,250
1904613742	A03970	Others	11.06.2015	35,250
1904710986	A03970	Others	21.06.2015	26,000
1904147830	A03970	Others	10.09.2014	94,090
1904133885	A03970	Others	10.09.2014	96,290
1904244078	A03970	Others	21.10.2014	73,300
1903563793	A03970	Others	15.12.2014	99,200

1903563795	A03970	Others	15.12.2014	99,200
1904131538	A03970	Others	20.08.2014	32,390
1904131547	A03970	Others	20.08.2014	43,490
1904131540	A03970	Others	20.08.2014	105,365
1904131545	A03970	Others	20.08.2014	42,315
1904131541	A03970	Others	20.08.2014	42,365
1904131546	A03970	Others	20.08.2014	43,365
1904131543	A03970	Others	20.08.2014	62,290
1904131549	A03970	Others	20.08.2014	34,265
1904131542	A03970	Others	20.08.2014	61,790
1904131548	A03970	Others	20.08.2014	22,250
1904131539	A03970	Others	20.08.2014	99,965
1904131544	A03970	Others	20.08.2014	88,100
1904131550	A03970	Others	20.08.2014	48,775
Total				11,999,973

Annex-F**Irregular Drawl of Cash instead of Vendor's Cheques**

Cheque No.	Date	Amount withdrawn (Rs)
736850	18.08.14	432,156
9964008	01.09.14	219,980
9964009	01.09.14	110,919
9964047	29.10.14	482,500
9964055	10.11.14	419,285
9964054	11.11.14	131,265
9964067	24.11.14	126420
9964077	02.12.14	128585
9964086	19.12.14	547360
9964094	02.01.15	150,816
18232030	23.01.15	133,749
18232035	06.02.15	191,550
18232059	27.04.15	204,008
18232070	01.06.15	105,151
18232069	01.06.15	164,140
18232074	10.06.15	278,610
18232076	10.06.15	327,250
18232092	29.06.15	221,932
18232091	30.06.15	261,020
18232087	30.06.15	718,444
18232096	30.06.15	344,199
18232102	30.06.15	144,140
	04.07.15	75,212
	19.08.15	171,328
	30.08.15	187,255
	23.09.15	49,351
	23.10.15	122,537
	28.10.15	330,771
	01.11.15	103,296
	01.12.15	251,219
	02.12.15	120,432
	30.12.15	145,797
	21.01.15	166,593
	13.02.15	187,180
	27.04.15	104,938
	06.05.15	329,853
	04.06.15	149,708
	29.06.15	236,937
	24.07.15	278,400
	05.08.15	143,750
	21.08.15	278,784
	31.08.15	251,120
	18.09.15	351,960
Total		9,879,900

Irregular Expenditure on Account of Security Measures

Sr. No.	Name of School
1	GGPS LUNGER KHEL
2	GGPS PAHARDAN WALA
3	GGPS ROSHAN KHEL
4	GGPS KHANI KHEL
5	GGPS USMAN KHEL
6	GGPS MOHANY KHEL
7	GGPS CHINNAL WALA
8	GPS CHAPRI KARAM KHEL
9	GGPS PEERAN WALA
10	GGPS CIVIL HOSPITAL DAUD KHEL
11	GGPS THATHI SARQI
12	GPS MC MOH. YATEEM KHANA
13	GPS SOUNK
14	GGPS HAMAYOUN KHEL NO.1
15	GGPS KABIR KHEL SARQI MOCHH
16	GGPS MADI KHEL NO.1
17	GES NOURANGA
18	GBPS KUTANEY KHEL
19	GGPS MINSHI NOOR MUHAMMAD
20	GGPS FOREST COLONY
21	GGPS NAI ABDI KUNDIAN
22	GGPS KUNDIAN CITY
23	GGPS KALABAGH NO.3
24	GGPS KAREEM ABAD
25	GGPS UTLA PATTAN

Annex-H

Irregular Payment for Use of Bitumen without Obtaining Certificate of National Refinery Limited Karachi

Name of Work	Contractor	Vr. No & Date	Item	Qty	Rate	Amount (Rs)
W/I of road from Art: 2 Jhambra to Maila Mandi via Watta Khel Length: 5.64 Km	Name M/S Ibrahim & Co,	Vr:3 dt: 11.12.2014	TST	455505	5076.10	23,121,889
R/o road from Kundian to Chashma	M Tariq Khan	Vr: 3 dt: 9.6.15	TST	81806	1659.86	13,578,650
R/o road from Murshadabad to Danda Shah	Khalas Khan	Vr:4 dt: 9.6.15		110000	1630.52	1,793,572
R/o road from M/wali Bannu road to Imam Din	AR Contractor	Vr:5 dt: 9.6.15	TST	62502	1710.75	1,069,253
S/R of road from K/Bagh Road to Pull Dher Umair Ali Shah	Habib ullah Khan	Vr:7 dt: 9.6.15	TST	13286	4270.29	567,312
Total						40,130,676
W/I of road from Art: 2 Jhambra to Maila Mandi via Watta Khel Length: 5.64 Km	Name M/S Ibrahim & Co,	3 dt: 11.12.14	TST	455505	5076.10	23,121,889
R/o road from Kundian to Chashma	M Tariq Khan	3 dt: 9.6.15		81806	1659.86	13,578,650
R/o road from Murshadabad to Danda Shah	Khalas Khan	4 dt: 9.6.15		110000	1630.52	1,793,572
R/o road from M/wali Bannu road to Imam Din	AR Contractor	5 dt: 9.6.15		62502	1710.75	1,069,253
S/R of road from K/Bagh Road to Pull Dher Umair Ali Shah	Habib ullah Khan	7 dt: 9.6.15		13286	4270.29	567,312
S/R of road from K/Bagh Beroli More to Beroli city	Hameed Ullah Khan	8 dt: 9.6.15		23419	2035.39	476,668
R/o road from Nahar Colony to Dera Shabe Khel wala	Bilal & Tala	11 dt: 11.6.15		65000	3065.64	1,002,458
R/o road from Ban Hafiz jee to Chakrala	Al Masoom	13 dt: 24.6.15		37240	1910.12	711,329

R/o road from Kundian Chashma to D.I.Khan	M Tariq Khan	14 dt: 24.6.15		139400	1659.86	2,313,845
S/R road from	Asmat Traders	16 dt: 24.6.15		91805	1525.32	1,400,320
R/o road from Trag Darbar to Peer Alloudin	Asman & co	17 dt: 24.6.15		74930	1680.74	1,259,378
R/o road from Murshadabad to Danda Shah	Khalas Khan	18 dt: 24.6.15		119590	1630.52	1,949,939
S/R road from Daudkhel to Basti Gull Muhammad wali	S.K Constrn:	20 dt: 24.6.15		21780	2062.74	449,265
R/o road from Kamar Mushani to Janti wala	Asman & Co	21 dt: 30.6.15		125000	1660.77	2,075,963
R/o road from M/wali Bannu to Imam Din wala	A.R Contractor	22 dt: 60.6.15		121339	1710.75	2,075,806
R/o road from Pull Gull Nawaz to Dera Amir Kalam	Amir M Khan	23 dt: 30.6.15		39360	3290.46	1,295,125
R/o road from Trug to Madat wala	Fati Ullah Khan	25 dt: 30.6.15		68200	1806.80	1,232,258
R/o road from Piplan Harnoli road Km 0.00 to 15.20	M/s Sohail Khan	27 dt: 30.6.15		149500	1516.96	2,267,855
R/o road from Naseer wala to Hafiz wala	Khan Baig Khan	28 dt: 30.6.15		3860	1635.12	63,115
R/o road from Dhoke Kurmula to Dhoke Noor Shah	Khalas Khan	30 dt: 30.6.15		16280	1701.96	277,079
R/o road from Ban Hafiz jee Chapri Qazian	Khalas Khan	41 dt: 30.6.15		5319	1921.35	102,197
R/o road from Sheikh Mehmood wala to Khaghlan wala	Sohail & Faisal	47 dt: 30.6.15		42924 Sft	1748.97	750,729
R/o road from Rikhi Thamey wali to Dhoke Bhuda	Al Masoom	50 dt: 30.6.15		70800	1578.50	1,117,635
Total						6,0951,640
Grand Total						10,1082,316

Annex-I

Loss due to Lapse of Warranty & Wastage of Public Property

Sr. No.	Name of item(s)	Quantity	Rate	Amount (Rs)
1	ECG Machine	2	135,000	270,000
2	O.T. Light (Portable)	2	355,786	711,572
3	X-Ray Plant 500MA	1	4,124,000	4,124,000
4	Wheel Chair (Local)	20	6,400	128,000
5	DHS/DCS Set (Local)	2	115,700	231,400
6	Dressing Trolley (Local)	3	7,400	22,200
7	Hematology Analyzer	1	750,000	750,000
8	ICU Ventilator	1	1,595,786	1,595,786
9	Binocular Microscope	3	159,000	477,000
10	Developer Tank (Tank)	1	5,000	5,000
11	Hanger 12x15 (local)	10	390	3,900
12	Hanger 10x12 (local)	10	390	3,900
13	Hanger 8x10 (local)	8	390	3,120
14	Safe Light (local)	2	550	1,100
15	IV Stand (local)	20	1,490	29,800
16	Recessionation Set (local)	3	3,950	11,850
17	LED screen (local)	2	27,600	55,200
18	Ultrasound Machine	1	975,000	975,000
19	Stretcher Trolley with railing	20	12,500	250,000
20	Laprotomy Set	10	17,500	175,000
21	X-Ray Cassette 12x15 (china)	10	5,600	56,000
22	X-Ray Cassette 10x12 (china)	8	4,200	33,600
23	X-Ray Cassette 8x10 (china)	8	3,500	28,000
24	ENT Set with health light (Local)	2	21,000	42,000
25	LED Apron (Local)	4	5,660	22,640
26	Pneumatic tourniquet (Germany)	2	35,660	71,320
27	Diathermy Machine (local)	2	77,660	141,320
28	Dressing set (local)	15	3,660	54,900
29	Spinal Instrument set	2	57,660	115,320
30	Instrument Trolley set (local)	8	6,360	50,880
31	Autoclave (local)	4	63,660	254,640
32	O.T. Light Ceiling	2	1,335,000	2,670,000
33	Cardiac Monitor	2	465,000	930,000
34	Humbies Knife (Germany)	1	121,667	121,667
35	Masher with plate (Germany)	1	612,700	612,700
36	Fine instruments set (Germany)	2	634,181	1,268,362
37	Image Intensifier (Japan)	1	6,300,000	6,300,000
38	Anesthesia Machine with ventilator	1	1,665,000	1,665,000
39	Laryngoscope (Imported)	1	32,500	32,500
40	Orthopaedic Bed (Local)	16	42,500	680,000
41	External Fixture Set (size 6x12)	1	3,700	3,700
42	Hand Reamers for I/M Nailing (Local)	2	1,750	3,500
43	Basic Instrument for ortho (Set) (set)	3	46,950	140,850
Total				25,122,727

Non Imposition of Penalty for Delayed Completion of Work

DO (Buildings)				
Name of Scheme	Agreement Amount (million)	Date of Start	Date of completion as per agreement	Late Completion Charges @ 10% (Rs)
Construction of New Building for Govt: Boys High School Bore Khoi Tehsil Essa Khel District Mianwali. AWA Engineering	18.964	12.06.2012	11.02.2013	1,896,400
Phase-II Const. of B/W around Graveyard Ghauring Wala Chikrala Tehsil & District, Mianwali. (Phase-II) Kaleem Ullah Khan & Co	0.902	22.05.2014	22.06.2014	90,200
Const. of B/W around Graveyard Peer Umair Ali Shah, Rokhari Tehsil & District, Mianwali. (Phase-II) Ali Khan & Co	1.924	26.05.2014	22.06.2014	192,400
Const. of B/W around Graveyard Mian Sultan Zakria Tehsil & District Mianwali (Phase-II) Muhammad Asif Khan	1.711	30.05.2014	22.06.2014	171,100
Const. of B/W around Graveyard Dhoke Fateh Noor Shah, near Faisal Colony Ban Hafiz Jee Tehsil Mianwali (New Scheme) Abdul Ghaffar Khan	4.500	20.06.2014	19.08.2014	450,000
Const. of B/W around Graveyard Manda Khel Tehsil Essa Khel Sohail & Faisal	0.814	20.05.2014	22.06.2014	81,400
Const. of B/W around Graveyard Trug Sharif Tehsil Essa Khel. Manzoor Ahmed Khan	3.822	23.05.2014	22.07.2014	382,200
Up-Gradation of Govt: Boys P/S No.4 Daud khel to Middle level.	3.981	13.02.2012	12.06.2012	398,100
Construction of 2 Additional Class Rooms with verandah & Boundary Wall 350 RFT in Govt: Boys Primary School Gorangy Wala Tehsil Mianwali. Al-Masoom Enterprises	1.995	25.01.2014	24.03.2014	199,500
Up-Gradation of Govt: Boys High School Shamsheerabad to Higher Secondary level Tehsil Piplan. Kaleem Ullah Khan & Co	10.684	18.03.2013	17.08.2013	1,068,400
Provision of Buildings for Shelterless School Govt: Girls P/S Qatali Wala Markaz Musa Khel Tehsil Mianwali Sohail Khan-II	2.974	31.05.2014	30.08.2014	297,400
Provision of Buildings for Shelterless School Govt: Boys /S Gohar Khel Markaz Musa Khel Tehsil Mianwali Imran Construction co	2.730	07.06.2014	06.09.2014	273,000
Provision of Buildings for Shelter less School Govt: Girls P/School Nai Abadi Qadir Abad Mianwali City Malik Athar Ali	2.337	06.06.2014	05.09.2014	233,700

Provision of Buildings for Shelterless School Govt: Girls P/School Ahmed Abad Bhonki Markaz Wan Bhachran Tehsil Mianwali Sohail Khan-II	2.304	10.06.2014	09.09.2014	230,400
Total				5,964,200

DO Roads					
Name of Work	Bill	Security deduct	Income tax to be deducted	Withheld	Penalty (Rs)
Vr:3 dt: 11.12.2014 W/I of road from Art: 2 Jhambra to Maila Mandi via Watta Khel Length: 5.64 Km Contractor Name M/S Ibrahim & Co, (Agreement No. 3373 dt:23.1.2013 Dated of Commencement 23.1.2013 Dated of completion 22.07.2013 Status of work: Work in progress Date of bill M.B No.3004/5593 Page No.111 to 188 T.S Estimate No. CE Punjab No.6623/WI, dated 7.12.2012 Rs60,310,000	13 th running bill 56,463,484	435,000	(7.5%) 652,500	101,740	6,031,000

DO Roads						
Name of scheme	TS Amount	Earnest money	Name of Contractor	Work order No. Date	Time limit	Amount of Penalty (Rs)
Repair of Chashma Kundal Daratang road in Tehsil Mianwali / Isakhel	2,999,000	60,000	Muhammad Tariq Khan	788 21.03.15	01-Month	299,900
Repair of Talagang road to Degree College Mianwali	863,000	20,000	Hakim Khan	1152 23.04.15	01-Month	86,300
Repair of road from Adda Dilewali to Dera Atta Muhammad Jatyal wala road	1,255,000	30,000	Sikandar Khan	869 27.03.15	01-Month	125,500
Repair of road from Bank Chowk to Chakrala city rod	811,000	17,000	Al Masoom Enterprises	806 21.03.15	01-Month	81,100
Repair of road from Mian road at	2,809,000	60,000	Khalas Khan Shero Khel	965 06.04.15	01-Month	280,900

Wanbachran Musakhel road to Government High School chah Hathi Khan wala						
Repair of link mianwali Sargodha road to Government girls High school Wanbachran	1,462,000	30,000	Asmat Trader		01-Month	146,200
Repair of road from Mian Mianwali Bannu road lift scheme tarikhel to Tari khel Katcha road (with filling)	3,000,000	40,000	Asman Construction	909 31.03.15	01-Month	300,000
Repair of road from Mian Kalabagh road at Paikhel to Dera Bridg; ahmed Nawaz khan Khalikhan paikhel	668,000	10,000	AR Contractor	872 30.03.15	01-Month	66,800
Total	13,867,000	267,000				1,653,700

Non-recovery due to non-deposit of Performance Security

Vr # & Date	Work	Contractor	TS	Work order date	%age of P. security	P. Security Amount (Rs)
05 dt; 09.06.15	Repair of road from Mianwali Bannu road to Imam din wala road	AR Contactor	2,579,663	30.03.15	11.25%	290,212
11 dt; 11.06.15	Repair of road from nahar Colony road to Dera Shabe Khelan wala Duadkhel upto Kothi Thakidar anwar Khan	Bilal & Talal	1,871,000	21.03.15	13.75%	257,263
14 dt; 24.06.15	Repair of road from Kundian Chashma DI Khan road	Muhammad Tariq Khan	2,999,000	21.03.15	13.25%	397,368
15 dt; 24.06.15	Repair of road from Pull Gul Nawaz Hathi Khel to Dera Amir Kalam Khan Hathi Khel road	Amir Muhammad Khan	2,815,000	02.04.15	16.64%	468,416
16 dt; 24.06.15	Special repair of road from chak No. 8DB to Naseer wala road	Asmat Traders	1,907,214	18.04.15	19.65%	374,768
17 dt; 24.06.15	Repair of road from Trug to Darbar to Peer Alou din	Asman Construction	2,408,300	21.03.15	12.75%	307,058
21 dt; 30.06.15	Repair of road from kammur Mushani to janti wala	Asman Construction	2,863,400	10.04.15	13.65%	390,854
23 dt; 30.06.15	Repair of road from form Pull Gull Nawaz Hathi Khel to Dera Amir Kalam Khan Hathi Khel Road	Amir Muhammad Khan	2,815,000	02.04.15	16.64%	468,416
24 dt; 30.06.15	Repair of road from Isakhel Khaglanwala road to Hakeem Abad Isakhel length 1.20Km	Abdul Maalik Khan	2,689,578	09.04.15	10.29%	276,758
26 dt; 30.06.15	Repair of Main Bazar (Main Bazar chowk peer chuta)	Naeem Aslam Khan	2,999,800	27.03.15	15.86%	475,768
27 dt; 30.06.15	Repair of road from Piplan Harnoli road Km No. 0 to 15.20	Sohail Khan	2,998,000	12.06.15	20.09%	602,298
28 dt; 30.06.15	Repair of road from Naseer wala to Hafiz wala	Khan Baig Khan	1,783,000	30.05.15	16.66%	297,048
29 dt; 30.06.15	Repair of Damaged slab / road rainy nullah Kalabagh city	Saeed Akhter Khan	2,999,800	06.04.15	16.69%	500,667
30 dt; 30.06.15	Repair for road from Dhoke Karmullah to Dhoke Noor shah	Khalas Khan shero khel	2,775,000	06.04.15	12.25%	339,938
Total			36,507,355			5,446,830

Non credit of Security Deposits

Sr No	Item No	Name of Contractor	Start Period	End Period	Amount (Rs)
01	01/01	Shafa Ullah Khan	05/2002	05/2005	28,998
02	02/02	Mehar Khan	05/2002	05/2005	16,000
03	03/04	Abdul karim	06/2002	06/2005	11,108
04	04/06	Sher Gul Khan	06/2002	06/2005	12,081
05	05/07	Wazir Khan	08/2002	08/2005	22,577
06	06/08	Abdul Sattar Khan	08/2002	08/2005	47,353
07	07/09	Muhammad Iqbal Khan	08/2002	08/2005	15,150
08	08/11	Abdul Qadeer	07/2003	07/2006	34,705
09	09/12	Muhammad Raffique	02/2004	02/2007	29,175
10	10/13	Malik Abdul Aziz	02/2004	02/2007	14,847
11	11/14	Khan Gul Khan	02/2004	02/2007	10,626
12	12/15	Muhammad Raffique	02/2004	02/2007	12,755
13	13/17	Muhammad Raffique	03/2004	03/2007	10,510
14	14/18	Muhammad Yousaf Khan	03/2004	03/2007	49,799
15	15/19	Nasrullah Khan	04/2004	04/2007	17,000
16	16/20	Noor khan	05/2004	05/2007	73,059
17	17/21	Namat Ullah Khan	05/2004	05/2007	16,940
18	18/22	M. Zaman Khan	05/2004	05/2007	37,657
19	19/23	Muhammad Yousaf	06/2004	06/2007	35,107
20	21/25	Raffi Ullah Khan	06/2004	06/2007	43,014
21	22/27	Zaman Khan	06/2004	06/2007	18,943
22	23/28	Sher Gul Khan	06/2004	06/2007	22,614
23	24/29	Attiq Ur Rehman	06/2004	06/2007	11,200
24	25/30	Attiq Ur Rehman	06/2004	06/2007	17,438
25	26/31	Nazir Ahmed Qureshi	07/2004	07/2007	16,867
26	27/32	Muhammad Yousaf	07/2004	07/2007	23,097
27	28/33	Muhammad Yousaf	08/2004	08/2007	24,487
28	29/34	Iqbal Khan	08/2004	08/2007	14,833
29	30/35	Ghulam Qasim Khan	08/2004	08/2007	35,301
30	31/36	Muhammad Yousaf	08/2004	08/2007	23,538
31	32/39	Riaz Ahmed Khan	12/2004	12/2007	33,094
32	33/41	Raffi Ullah Khan	02/2005	02/2008	8,235
33	34/42	Ali Construction	02/2005	02/2008	33,806
34	35/43	Bashir Ahmed and Co	03/2005	03/2008	33,536
35	36/44	Muhammad Iqbal	03/2005	03/2008	10,119
36	37/45	Sher Gul Khan	04/2005	04/2008	12,912
37	38/46	Riaz Ahmed	04/2005	04/2008	10,700
38	39/48	Khan Gul Khan	08/2005	08/2008	16,850
39	40/49	Jamshed Khan	08/2005	08/2008	18,468
40	41/50	Sher Gul Khan	10/2006	10/2009	10,174
41	42/51	Rokhri and co	12/2006	12/2009	10,546
42	43/54	Riaz Ahmed Khan	03/2007	03/2010	17,300
43	44/55	Shaukat Hyat Khan	04/2007	04/2010	33,128
44	45/56	Manager Business DOR Pak Electric Limited	06/2007	06/2010	20,215
45	46/57	Abdul Sattar Khan	06/2007	06/2010	25,590
46	47/58	Malik Shah Jahan	11/2007	11/2010	17,258
47	48/60	Nasrullah Khan	03/2009	03/2012	13,348
48	49/61	Amir Abdullah Khan	04/2009	04/2012	29,100
49	51/64	Shams Ul Islam	06/2009	06/2012	22,982
50	52/67	Shaukat hyat Khan	06/2009	06/2012	11,718
51	53/68	Amir Muhammad khan	08/2009	08/2012	90,612
52	54/69	Amir Abdullah Khan	09/2009	09/2012	10,000

53	56/71	Amir Abdullah Khan	10/2009	10/2012	24,227
54	57/75	Al Abbas Construction	12/2009	12/2012	65,616
56	60/78	Al Abbas Construction	12/2009	12/2012	26,448
57	61/80	Muhammad Ishaq Wattoo	12/2009	12/2012	66,935
58	62/81	Faiz Ullah Khan	12/2009	12/2012	3,628
59	63/82	Amir Muhammad Khan	01/2010	01/2013	11,844
60	64/85	Muhammad Naeem Akhtar	02/2010	02/2013	70,370
61	65/86	Khan Zarin Khan	02/2010	02/2013	40,758
62	66/88	Muhammad Saqib Aziz Khan	02/2010	02/2013	34,195
63	67/89	Ahmed Nawaz Khan	02/2010	02/2013	7,298
64	68/90	Ahmed Nawaz Khan	02/2010	02/2013	79,649
65	69/91	Amman Ullah Khan	02/2010	02/2013	49,749
66	70/92	Fateh Ullah Khan	03/2010	03/2013	95,117
67	71/93	Muhammad Younas	03/2010	03/2013	71,562
68	72/95	Asmat Ullah Khan	03/2010	03/2013	44,286
69	73/97	Saleem Ullah Khan	03/2010	03/2013	15,460
70	74/98	Khaliq Dad Khan	04/2010	04/2013	9,263
71	75/99	Aziz Ullah Khan	04/2010	04/2013	22,799
72	76/101	Muhammad Naeem Akhtar	04/2010	04/2013	55,265
73	77/104	Sanwal Construction Company	04/2010	04/2013	15,504
74	78/105	Muhammad Yousaf	04/2010	04/2013	15,173
75	79/108	Muhammad Riaz	05/2010	05/2013	28,331
76	80/109	Rana Pervaiz Khan	05/2010	05/2013	11,383
77	83/113	Haji Asmat Ullah Khan	05/2010	05/2013	142,656
78	85/115	Khaliq Dad Khan	05/2010	05/2013	89,273
79	86/116	Khaliq Dad Khan	05/2010	05/2013	49,949
80	87/118	Malik Abdul Jabbar	05/2010	05/2013	19,914
81	88/119	Malik Abdul Aziz	05/2010	05/2013	30,000
82	89/120	Malik Asmat Ullah	05/2010	05/2013	49,140
83	90/121	AR Contractor	05/2010	05/2013	41,041
84	91/122	Muhammad Ishaq Wattoo	06/2010	06/2013	25,791
85	92/123	Muhammad Raffique	06/2010	06/2013	14,600
86	93/125	Muhammad Safdar Khan	06/2010	06/2013	62,675
87	94/127	Rana Muhammad Irfan	06/2010	06/2013	63,200
88	95/131	Ghulam Qasim	12/2010	12/2013	20,880
89	96/130	Sajid Khan	12/2010	12/2013	82,169
90	97/132	Muhammad Amir Shah	12/2010	12/2013	25,301
91	98/134	Malik Muhammad Riaz	01/2011	01/2014	53,022
92	99/135	Muhammad Azeem Khan	01/2011	01/2014	23,108
93	100/137	Khaliq Dad Khan	04/2011	04/2014	49,022
94	101/140	Haji Asmat Ullah Khan	05/2011	05/2014	9,505
95	102/142	AWA Construction	05/2011	05/2014	1,474
96	103/143	Khaliq Dad Khan	05/2011	05/2014	8,315
97	104/144	Kaleem Ullah Khan	05/2011	05/2014	283,880
98	106/146	Malik Ishtiaq Ahmed	05/2011	05/2014	58,800
99	107/147	Malik Muhammad Riaz	06/2011	06/2014	49,105
100	108/148	Muhammad Sana Ullah	06/2011	06/2014	65,059
101	109/149	Muhammad Younas	10/2011	10/2014	15,576
102	110/150	Muhammad Saqib Aziz Khan	10/2011	10/2014	23,100
103	111/151	Khaliq Dad Khan	11/2011	11/2014	92,939
104	112/153	Muhammad Ishaq Wattoo	11/2011	11/2014	4,700
105	113/154	Kaleem Ullah Khan	12/2011	12/2014	22,000
106	115/156	Muhammad Ishtiaq Ahmed	12/2011	12/2014	55,000
107	116/157	Muhammad Asif Wawna	12/2011	12/2014	11,942
108	117/158	Muhammad Asif Wawna	12/2011	12/2014	11,728
109	118/159	Muhammad Asif Wawna	12/2011	12/2014	27,036
110	119/161	Shams Ul Islam	12/2011	12/2014	31,000
Total					3,714,230

Non credit of Security Deposits

Item No	Detail of Vr:	Start Period	End Period	Amount (Rs)
1/19	Vr: No. 12 dt: 30.12.2004 Received from Khaliq Dad Khan on A/c of E/Money for the work S/R of road Isakhel Road	12/2004	12/2007	16,800
2/32	Vr:No. 4 dt: 11.4.2007 Received from Rafi Ullah Khan Contractor on A/C of E/Money for the work Ext of Road from Daud khel to Bridge Bokhara	4/2007	04/2010	101,299
3/33	Vr: No.1 dt: 8.6.2007 Received from Khaliq Dad Khan Contractor on A/C of E/Money for Constn: of road from Wandha Manjhi Khel	6/2007	06/2010	18,733
4/36	Vr: No.35 dt: 19.12.2007 Received from Saeed Akhtar Khan Contractor on A/C of E/Money for Constn: of road from Kamar Mushani Nasari wala to Sodhari	12/2007	12/2010	42,045
5/37	Vr: No.37 dt: 19.12.2007 Received from Sohail Khan Contractor on A/C of E/Money for Constn: of road from H/O Ahmed Khan Mochi to Dera Iqbal	12/2007	12/2010	201,021
6/38	Vr: No.42 dt: 27.12.2007 Received from Madina Corporation on A/C of E/Money 10% Security for the work Constn: of road from Mianwali K/Bagh Km 344 to Midersa Mari city to H/O Atta Mohammad Pappi	12/2007	12/2010	39,813
7/42	Vr: No.02/ISK dt: 7.2.2008 Received from Khaliq Dad Khan Contractor on A/C of E/Money 10% Security for the work Constn: of road Mianwali Bannu Road to Armatay wala	2/2008	02/2011	61,501
8/44	Vr: No.4 dt: 11.2.2008 Received from Malik Abdul Aziz Contractor on A/C of E/Money 10% Security for the work Constn: of road from Paikhel Chitta watta Road Adda Swance to Mohellah Qaisi khlel	2/2008	02/2011	64,102
9/53	DO Road Vr: No.5 dt: 11.04.2011 Received from Hayat Ullah Khan Contractor on A/C of E/Money 10% Security for the work S/R of road from Abba Khel to Qatali wala	4/2011	04/2014	48,766
10/54	D.O.Road Vr: No.23 dt: 25.05.2011 Received from Mohammad Ashraf Contractor on A/C of 10% Security for RFD from Shekh Mehmood wala to Maseet wala	5/2011	05/2014	10,717
11/55	DAO Vr: No.24 dt: 25.05.2011 Received from Mohammad Ashraf Contractor on A/C of D/d 10% Security for (M&R) RFD from Kallun wala to Mitha Khatok	5/2011	05/2014	13,089
12/57	DO Road Vr: No.9 dt: 10.10.2011 Received from Hayat Ullah Khan Contractor on A/C of 2% E/M for the work S/R of road from M.M Road to Kundian	10/2011	10/2014	223,325
13/58	DO Road Vr: No.2 dt: 01.12.2011 Received from Al Masoom Enterprises Contractor on A/C of 2% E/Money for Rehabilitation of road from Committee to H/o Irshad Hussain Shab Kundian	12/2011	12/2014	41,713
14/59	D.O.Road Vr: No.5 dt: 10.12.2011 Received from Ch: Akmal & Co, on A/C of E/Money for the work S/R of road from Chak No.14/ML to Shamshirabad	12/2011	12/2014	91,905
15/63	DO Road Vr: No.3 dt: 12.11.2012 Received from AR. Contractors Kamar Mushani, on A/C of 2% E/Money for the work Maintenance of Jinnah Berrage link road L:7.50 Km	11/2012	11/2015	47,185
Total				1,022,014
Grand Total				4,736,244