



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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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
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarters
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sectors Reform Programme
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Module
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
RHC	Rural Health Centre
SAP	System Application Profile
THQ	Tehsil Headquarter Hospital
ZAC	Zila Accounts Committee

PREFACE

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

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

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, 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 Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 14 officers and staff, total 4492 man days and the annual budget of Rs11.064 million for the financial year 2012-2013. 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 Bhakkar for the financial year 2012-2013.

The District Government (DG), Bhakkar conducts its operations under Punjab Local Government Ordinance, 2001. It comprises of a 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, Bhakkar was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws/ rules /regulations, economical procurement of assets and hiring of services etc.

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

a) Audit Objectives

Audit was conducted with the objective to ensure that:

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

b) Audit methodology

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

c) Audited of Expenditure and Receipts

Total expenditure of the District Government Bhakkar for the financial year 2012-2013, was Rs4,027.189 million covering one PAO and 225 formations. Out of this, RDA Sargodha audited expenditure of Rs1,198.392 million which, in terms of percentage, was 30% of the total expenditure. Regional Director Audit planned and executed audit of thirty two (32) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Bhakkar for the financial year 2012-2013, were Rs.1.987 million. RDA Sargodha audited receipts of Rs0.338 million which was 17% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs20.783 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs1.310 million was recovered and verified during the year 2013-14, till the time of compilation of report.

e) The Key Audit Findings of the Report

- i. Non-production of Rs8.171 million was noted in one case¹.
- ii. Irregularity / Non-compliance of Rules amounting to Rs12.519 million was noted in five cases².
- iii. Internal Control Weaknesses noted in five cases involving the amount of Rs27.566 million³.
- iv. Analysis of budget and expenditure of District Government Bhakkar for the financial year 2012-13 revealed that the original budget was Rs4,621.290 million, supplementary grant was Rs524.261 million and the final budget was Rs5,145.551 million. Non-development expenditure of Rs3,734.067 million was incurred against original allocation of Rs4,115.346 million and Development Expenditure of Rs293.121 million was incurred against the original budget allocation of Rs1,030.205 million resulting in savings of Rs381.278 million and Rs737.084 million respectively. Total expenditure of Rs4,027.189 million was incurred against the final budget of Rs5,145.551 million, resulting in overall savings of Rs1,118.362 million which in terms of percentage was 22% as detailed at Annexure-B.⁴

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

¹ Para: 1.2.1.1

² Paras: 1.2.2.1 - 1.2.2.5

³ Paras: 1.2.3.1 - 1.2.3.5

⁴ Source: Appropriation Account 2012-13

f) Recommendations

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

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAO) under Audit Jurisdiction	01	5,145.551
2	Total formations under Audit Jurisdiction	225	5,145.551
3	Total Entities (PAO) Audited	01	2,513.885
4	Total formations Audited	32	2,513.885
5	Audit & Inspection Reports	32	2,513.885
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

Table 2: Audit observations Classified by Categories

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0
2	Financial management	20.783
3	Internal controls	11.356
4	Violation of rules	7.946
5	Others	8.171
TOTAL		48.256

Table 3: Outcome Statistics

Rs in million

Sr. No	Description	Physical Assets	Civil Works	Receipt	Others	Total current year	Total last year
1	Outlays audited	188.216	293.121	1.897	2032.641	2515.875	1575.736
2	Amount placed under audit observation / irregularities	0	8.651	0	39.605	48.256	70.059
3	Recoveries pointed out at the instance of Audit	0	0	0	20.783	20.783	29.147
4	Recoverable accepted / established at Audit instance	0	0	0	20.783	20.783	29.147
5	Recoveries realized at the instance of Audit	0	0.301	0	1.009	1.310	0.903

*The amount in Serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs2,513.885 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	7.946
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control system.	11.356
5	Recoverables, overpayments, or unauthorized payments of public money.	20.783
6	Non-production of record to Audit	8.171
7	Others, including cases of accidents, negligence etc.	0
Total		48.256

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

CHAPTER-1

1.1 District Government, Bhakkar

1.1.1 Introduction

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

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

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

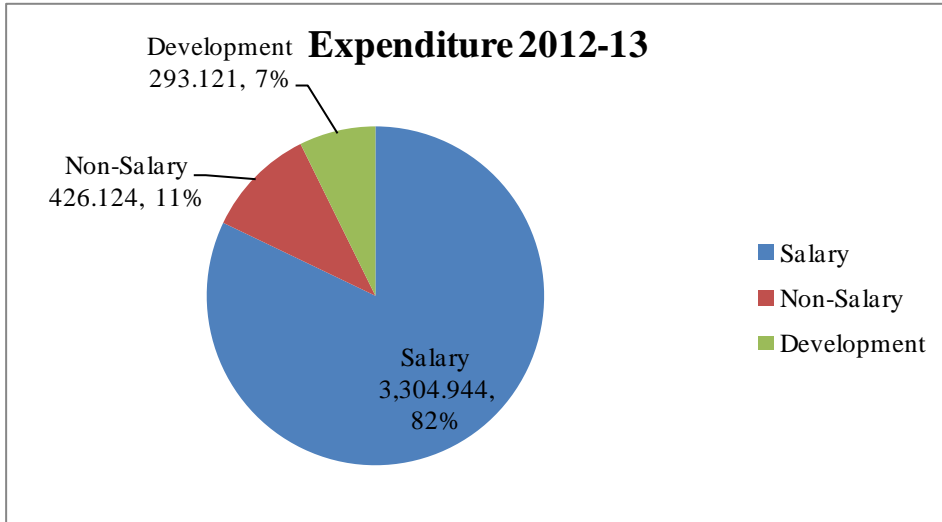
1.1.1 Comments on Budget and Accounts (Variance Analysis)

A summary of the budget & expenditure, salary, non salary & development, of District Government Bhakkar for F.Y 2012-13 is depicted in the table and pie chart below. Data analysis reveals an overall savings of 22%.

Rs in million

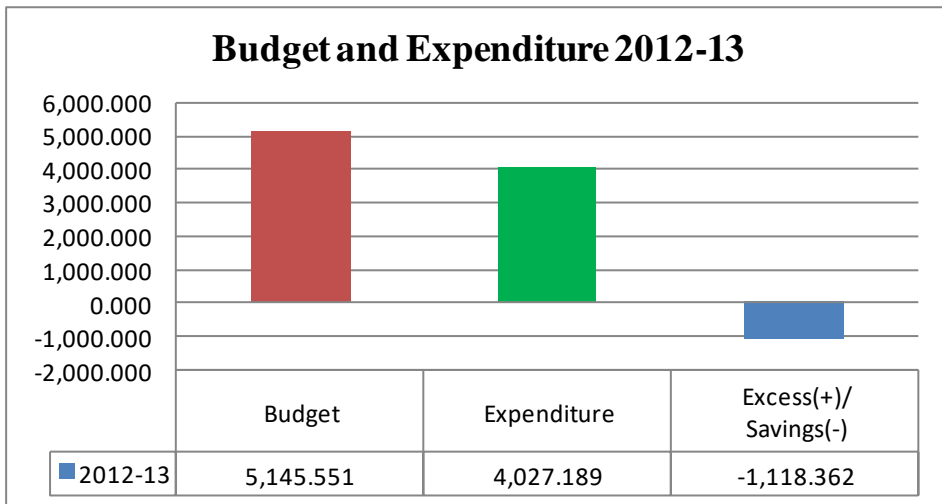
F.Y: 2012-13	Budget	Expenditure	Saving	%age of Saving
Salary	3,635.489	3,304.944	330.545	9
Non Salary	479.857	426.124	53.733	11
Development	1,030.205	293.121	737.084	71
Total	5,145.551	4,024.189	1,121.362	22

Rs in million



As per Appropriation Account 2012-13 of District Bhakkar, the original budget was Rs4,621.290 million, supplementary grant was Rs524.261 million and final budget was Rs5,145.551 million. Against the final budget, District Government Bhakkar incurred total expenditures of Rs4,027.189 million during 2012-13 as detailed at Annexure-B.

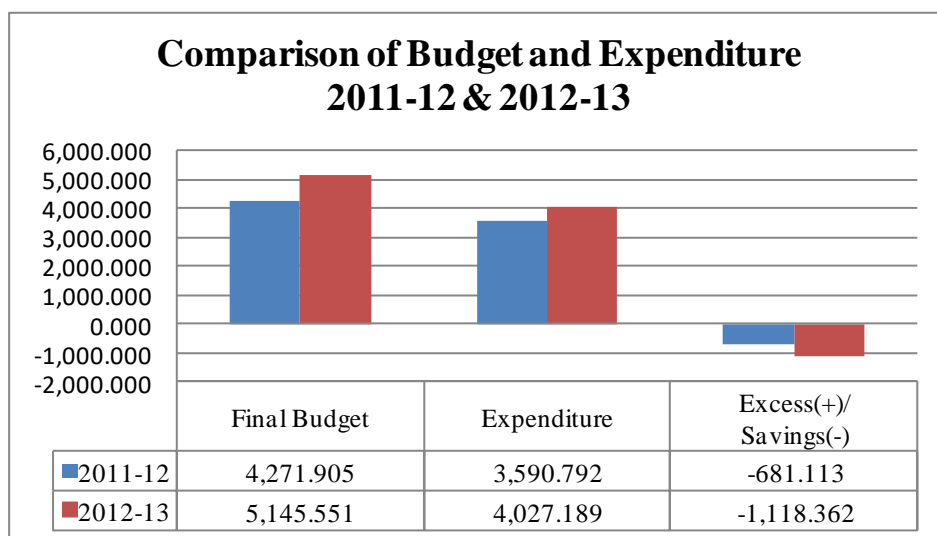
Rs in million



Ineffective financial management resulted in savings of Rs1,118.362 million which in term of percentage was 22 % of the final budget. The same was required to be justified by the PAO.

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

Rs in million



There was 20% increase in Budget Allocation and 12% increase in Expenditure respectively as compared to previous year.

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

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	17	Not Convened
2	2003-04	22	Not Convened
3	2004-05	12	Not convened
4	*2005-08 (Special Audit)	98	Not convened
5	2009-10	32	Not convened
6	2010-11	31	Not convened
7	2011-12	26	Not convened
8	2012-13	10	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 Non-production of Record

1.2.1.1 Non-production of Record – Rs8.171 million

According to 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.

DO Sports incurred an expenditure of Rs8.171 million during 2011-12 on sports material but failed to produce relevant record as detailed in Annexure-C.

Audit holds that relevant record was not produced to audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs8.171 million could not be verified.

Management replied that the record would be produced during next meeting.

The matter was reported to the PAO/ DCO in January, 2014. DAC in its meeting dated 01-02-2014 directed the department to produce record for detailed verification. No compliance of DAC directives was shown till finalization of this report.

Audit recommends producing record to audit in order to verify its authenticity, validity, accuracy and genuineness besides fixing of responsibility against the person(s) at fault.¹

¹ [AIR Para No.1]

1.2.2 Non-compliance of Rules

1.2.2.1 Irregular expenditure on Dialysis material -Rs3.951 million

According to PPRA Rule 9 and 12, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Procurements over one hundred thousand rupees and above two million rupees shall be advertised on the PPRA's website as well as in print media.

MS DHQ Hospital Bhakkar purchased Dialysis material valuing Rs3.951 million during 2012-13 from local market (through rate contract) instead of purchasing it from the sole authorized distributor M/S Fresenius. The purchases were made at higher rates as detailed below:

Document/ amount	Supplier	Particulars	Amount (Rs)
12242 dt 20.06.2013	Zahid Traders, Bhakkar 6/12	Dialysis F6 Synthetic	2,790,000
016372 dt 03.06.2013	-do-	Dialyzers + Blood tubing set	625,500
016367 dt 03.06.2013	-do-	AV Fistula Needles	23,500
022245 dt 20.06.2013	-do-	AVF Fistula Needles	282,000
022244 dt 20.06.2013	-do-	Double Lumen Catheter	230,000
Total			3,951,000

Audit holds that dialysis material was not purchased from sole authorized distributor due to defective financial discipline.

This resulted in un-economical purchases worth Rs3.951 million.

Management accepted the fact facts.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 directed the department for regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends fixing responsibility against the persons held responsible besides regularization of expenditure.¹

1.2.2.2 Irregular payment of Pay and Allowance to Doctors - Rs3.153 million

As per Government of the Punjab Finance Department letter No.FD.SR.IV-8-1/76 (Prov) dated the 16th March 1988, under rule 3.3 of Punjab T.A. Rules the shifting of headquarters of a civil servant can only

¹ AIR Para No.2

be allowed for a period not exceeding three months with the prior approval of Finance Department.

Following formations of district government Bhakkar paid Rs3.153 million as pay & allowances during 2012-13 to doctors who were serving at other districts and drawing their pay from DAO, Bhakkar as detailed below:

Name of formation	Name	Desig	Place of Posting	Date of posting	Pay	Month	Total (Rs)
DO (Health)	Dr. Syed Wasif Hussain Javed	MO	Multan	19/03/2011	70,075	12	840,900
	Dr Niaz Ali	MO	Dera Ghazi Khan	19/03/2011	74139	12	889,668
MS, THQ, Kallurkot	Shafiq Ahmad	MO	THQ Hospital Kallur Kot	Services Hospital LHR	64,966	12	779,592
	Dr Madiha Sattar	Dental Surgeon	THQ Hospital Kallur Kot	RMC Rwp	53544	12	642,528
Total							3,152,688

Audit holds that pay & allowances were being drawn due to defective financial discipline.

This resulted in irregular expenditure of Rs3.153million.

Management admitted the facts.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 directed the department for recovery of conveyance allowance and HSRA from the concerned alongwith regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery besides regularization of expenditure.¹

1.2.2.3 Irregular purchase - Rs 2.159 million

As per Rule 9 and 12(1) of PPRA Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for

¹ [AIR Para No.1&2]

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's website. Procurement over 100,000 and up to 2.00 million should be advertised on PPRA's website as well as in print media, if deemed necessary by the procuring agency.

MS DHQ Hospital Bhakkar incurred Rs2.159 million during 2012-13 on the purchase of "X-ray films etc.," through repeat order in violation of PPRA Rules 2009. Detail is as under:

Document No.	Date of drawl	Description	Object head used	Proper head	Amount (Rs)
5100239194	24.06.2013	X-Ray films	A-03970	A03942	503,250
5100280060	28.06.2013	X-Ray Films	A-03970	A03942	503,250
5100256053	27.02.2013	X-Ray films	A-03970	A03942	503,250
5100248310	27.06.2013	Purchase of 2000 bed sheets	A-03970	A03942	650,000
Total					2,159,750

Audit holds that irregular purchases were made due to weak internal controls.

This resulted in un-economical purchases of Rs2.159 million.

Management replied that the purchases were made as per the quarterly releases of funds by district government. The reply was unacceptable as formation failed to observe proper procedure.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 directed the department for regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends fixing responsibility against the persons held responsible besides regularization of expenditure.¹

1.2.2.4 Irregular expenditure - Rs1.836 million

As per Rule 9 and 12(1) of PPRA Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement over 100,000 and up to 2.00 million should be advertised on

¹ [AIR Para No.6]

PPRA's website as well as in print media, if deemed necessary by the procuring agency.

DO Sports Bhakkar incurred Rs1.836 million during 2011-12 and 2012-13 on the provision of residential accommodation at Sargodha for players participating in the youth sports at divisional level and on provisions of transport to players from Bhakkar to Sargodha and back. Contract was awarded on quotation basis in clear violation of rule ibid, as detailed below;

Document	Date	Service provided by	Kind of Service	Amount (Rs)
1903748958	02.03.2012	Bismilah Traders	Accommodation	200,000
1903800681	02.03.2012	Bismilah Traders	Accommodation	180,000
1903830401	02.03.2012	Bismilah Traders	Accommodation	200,000
1903832350	02.03.2012	Bismilah Traders	Accommodation	200,000
1903639145	06.11.2012	travelling Bhakkar to SGD and back	200 players @900	180,000
1903637197	06.11.2012	malik traders 16/10/12	Provision of residential accommodation at Sargodha for 200 players @500x 2days	200,000
1903800680	02.03.2012	Bismilah Traders, 25-02-12	Transportation of 102 players	132,240
1903830402	02.03.2012	Bismilah Traders	Transportation 210 players	164,160
1903836235	29.02.2012	Bismillah traders	Commissioner t-20(Transportation) T	129640
1903818954	27.02.2012	Amount paid to DO Sports Bhakkar for expenditure at Lahore to be incurred (No APR/ Vouched account)		250,000
Total				1,836,040

Audit holds that irregular expenditure was incurred due to defective financial discipline.

This resulted in irregular expenditure of Rs1.836 million.

Management replied that the abovementioned contractors were good enough to perform the task. The reply is not acceptable as required procedure was not adopted.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 directed the department for regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure.¹

¹ [AIR Para No.4]

1.2.2.5 Overpayment of conveyance & house rent allowance Rs1.420 million

According to Government of Punjab Finance Department letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000, in case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made. Further, conveyance allowance is not allowed where residences are situated within premises of the office.

District Officer (Health) Bhakkar paid Rs1.420 million during 2012-13 as conveyance and house rent allowance to 29 employees who were residing in Government accommodations which were situated within premises of health facilities as detailed in Annexure-D.

Audit holds that payment without entitlement due to defective financial discipline.

This resulted in overpayment of Rs1.420 million.

Management replied that the matter would be probed and the recovery would be effected where applicable.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 directed DO Building to report occupancy status of these building and whether these were dangerous for living. No compliance of DAC directives was shown till finalization of this report.

Audit recommends making recovery where applicable.¹

¹ [AIR Para No.4]

1.2.3 Internal Control Weaknesses

1.2.3.1 Loss due to non imposition of penalty – Rs14.855 million

Clause 39(a) of contract agreement stipulates that the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor the contractor shall pay as compensation an amount equal to one percent of the amount of the contract subject to maximum of ten percent or such smaller amount of the estimated cost for every day the work remains un-commenced and un-finished after the proper date.

DO (Buildings) & DO (Roads) Bhakkar did not impose penalty of Rs13.613 million and Rs1.244 million respectively during 2012-13 on contractors who failed to complete the schemes within the stipulated time as detailed in Annexure-E.

Audit holds that due to weak financial management penalty was not imposed.

This resulted in a loss of Rs14.855 million.

Management admitted the facts.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 directed the department to effect recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery.¹

1.2.3.2 Sub-standard use of bitumen - Rs6.224 million

According to Additional Clause-13 of the contract, bitumen for use in the road work shall be obtained by the contractor from National Refinery Ltd. Karachi and documentary evidence in support thereof shall be produced to the engineer-in-charge for reference & record.

Various contractors of DO (Roads) Bhakkar used 630.428 tons of Bitumen worth Rs6.224 million during 2012-13, for triple/double surface treatment but the documentary evidence in support of purchases of bitumen made by National Refinery Limited Karachi was neither produced to the engineer-in-charge nor annexed with the paid vouchers. No quality test reports with regard to ensuring the quality of bitumen used by the contractors in the works were available on record in order to ascertain whether or not the bitumen used was up to the mark. The detail of works is as under:

¹ [AIR Para No.(buildings-18 and roads-8)]

Date	Name of Work	Rate per ton 2013 1st Qtr. 13	Qty of Bitumen used Tons	Amount (Rs)
26.03.13	Construction of bypass from khasore chowk towards FECTO sugar mills length 1.17 Km	87,470	23.78	2,080,037
29.05.13	Construction of bypass from Angra Daggar Qureshi road to Darya Khan Khasore Road length- 3.41Km	87,470	25.532	2,233,284
26.06.13	“S/R of road from Saraiy Mohajir to Litten KM 0 to 21, Mankera”	87,470	21.84	1,910,345
Total				6,223,666

Audit holds that due to weak internal controls, irregular payments were made.

This resulted in irregular payment of Rs6.224 million.

Management admitted the facts.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 decided to pend the para till submission of certificates from National Laboratory Karachi or recovery from concerned. No compliance of DAC directives was shown till finalization of this report.

Audit recommends justification/proof of use of bitumen of National Refinery Limited Karachi or recovery.¹

1.2.3.3 Non Recoupment of expenditure of General Election, 2013- Rs2.705 million

As per Commanding Officer 97 RCG Sargodha Garrison letter 97/517/MT dated 13-06-2013, the Army authorities have already claimed/ received subject amount from Election Commission of Pakistan. The hiring amount which was paid on account of hiring of civil vehicles would be re-imbursed after necessary processing by the Controller Military Accounts.

DCO Bhakkar incurred Rs2.705 million during 2012-13 on account of transportation of army from Kharian Cantt to Bhakkar, back to

¹[AIR Para No.1]

Kharian and Rangers from Bahawalpur to Bhakkar & back. DCO also paid rent /POL of vehicles hired and attached with the Army/ Rangers for general election duty. Such charges were to be borne by the Army itself as evident during audit of DCO Khushab where no such charges were debited to election expenditure as detailed in Annexure-F.

Audit holds that election expenditure was not recouped due to weak internal controls and defective financial discipline.

This resulted in irregular payment of Rs2.705 million.

Management admitted the facts.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 directed the department that the case may be moved to home department for early recoupment of money. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recoupment of amount.¹

1.2.3.4 Undue benefit to contractor - Rs2.427 million

According to Clause 26-A of the contract under Government Instruction for the guideline of tender as notified by the Government of the Punjab, Finance Department vide letter No. RO(Tech) FD1-2/83 (vi) (P) dated 6th April 2005, in case the total tendered amount is less than 5% of the approved estimate (DNIT) amount, the lowest bidder will have to deposit additional performance security in the Scheduled Bank ranging from 5% to 10% within 15 days of the issuance of notice or within expiry period of bid whichever is earlier.

DO (Roads) Bhakkar allotted the work worth Rs6,730,920 for “Construction of bypass from khasore chowk towards FECTO sugar mills length 1.17 Km” to M/S Mazhar Ali Shah Govt. contractor vide order No. 1539/cir dated 18.10.2010 with time limit of 6 months. The contractor quoted 26.50% below than estimated rates and was required to deposit 5% additional performance security worth Rs2,426,794 within 15 days of the award of contract but DO (roads) failed to recover the amount.

Audit holds that due to weak internal controls, undue benefit was given to the contractor.

This resulted in non deduction of performance security worth Rs2.248 million.

¹ AIR Para No.2

Management admitted the facts and replied that the security would be deducted from the final bill as the work was still in progress.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 decided to pend the para till deduction of balance of additional performance security from the contractor. No compliance of DAC directives was shown till finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault for non obtaining the additional performance security.¹

1.2.3.5 Unauthorized drawl of pay during EOL – Rs 1.355 million

As per rules 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 through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

MS DHQ Hospital, Bhakkar paid Rs1.355 million to Dr. Khalid Javid MO Ex-BHU Jahan Wala who remained absent from duty w.e.f 27.11.2009 to 14.01.2012. His willful absence from duty was regularized by the competent authority as E.O.L and minor penalty was imposed of withholding of increments for the period of two years vide Government of the Punjab Health Department orders SO (North)7-47/CR/09 dated 20.02.2012.

Audit holds that pay and allowances were paid during absence period due to weak internal controls.

This resulted irregular payment of Rs1.355 million.

Management stated that the recovery would be effected.

The matter was reported to the DCO in January, 2014. DAC in its meeting dated 01-02-2014 decided to pend the para till recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery.

¹ [AIR Para No.4]

ANNEXURES

MFDAC PARAS

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
1	Dy. DEO (M-EE) Kallur Kot	01	Non utilization Fund	Weak Internal control	560,306
2		02	Recovery of Conveyance Allowance during winter leaves	Recovery	208,597
3		03	Unauthorized payment of conveyance allowance	Recovery	59,520
4		04	Non recovery of income tax	Recovery	54,426
5	Dy. DEO (WEE) Darya Khan	05	Recovery of Conveyance Allowance during winter leaves	Recovery	271,669
6		06	Non deduction of Income Tax	Recovery	121,100
7		07	Un authentic expenditure of POL	Weak Internal control	112,667
8	EDO (Edu) Bhakkar	08	Non production vouched account	Weak Internal control	2,600,000
9		09	Non recovery of registration and Inspection fee from private School	Recovery	480,000
10		10	Recovery due to non deduction of conveyance during leave period	Recovery	249,610
11		11	Loss due to non recovery of annual renewal fee from private managed education institutions	Recovery	65,000
12	GSEC Mankera	12	Irregular Purchase	Irregularity	375,761
13		13	Non maintenance of inventory registers	Weak Internal control	563,471
14		14	Non Deposit/Verification of GST	Recovery	91,782
15	THQ Mankera	15	Payment of medicine without obtaining DTL reports	Weak Internal control	1,056,575
16		16	Non-recovery of 2% liquidated damage on late supply, loss to government	Recovery	66,100
17		17	Irregular purchase of X-Ray films through quotations	Irregularity	449,700
18		18	Irregular utilization of medicine Funds	Irregularity	720,000
19		19	Irregular and un-economical purchase of store articles	Irregularity	1,512,012
20		20	Irregular and un-economical purchase of store articles	Irregularity	226,050
21		21	Payment of medicine without obtaining DTL	Weak Internal control	4,585,410
22		22	Undue retention of govt. Money	Weak	1,691,440

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
				Internal control	
23		23	Non-verification / doubtful deposit of GST	Weak Internal control	253,609
24		24	Non-recovery of 2% liquidated damage on late supply –loss to government	Irregularity	57,495
25		25	Use of ambulance without written request from patients – irregular expenditure on POL	Weak Internal control	217,560
26	THQ Darya Khan	26	Irregular expenditure on account of local purchase of medicines	Irregularity	1,297,697
27		27	Non-recovery of 2% liquidated damage on late supply –loss	Recovery	143,966
28		28	Irregular purchase of X-Ray films through quotations	Irregularity	422,200
29		29	Payment of medicine without obtaining DTL reports	Weak Internal control	2,314,225
30		30	Irregular utilization of medicine Funds	Irregularity	900,000
31		31	Irregular expenditure on purchase of material in violation of PPRA	Irregularity	1,297,697
32		32	Non-verification / un due payment of GST	Recovery	123,744
33		33	Sub standard purchase of disposable items	Weak Internal control	763,900
34		34	Unauthorized payment of Allowance	Irregularity	356,250
35		DEO (Secondary) Bhakkar	35	Expenditure over and above the budget allocation	Weak Internal control
36	36		Double payment to WAPDA for the month of May 2013	Weak Internal control	73,557
37	37		Non-observance of austerity measures – irregular expenditure on POL, loss to govt.	Weak Internal control	131,300
38	38		Unauthorized payment of conveyance allowance	Recovery	60,000
39	39		Shifting of headquarter- Irregular payment of salary	Irregularity	456,201
40	DO Live Stock	40	Irregular consumption of vaccine for pro poor persons	Irregularity	2,543,000
41		41	Irregular payment of medicine	Irregularity	1,375,000
42		42	Purchase of equipment non deduction of GST worth Rs 39,995	Recovery	289,960
43	DO (Agri) Extension	43	Unlawful shifting of headquarter without the concurrence of Finance	Weak Internal	1,644,654

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
			Department	control	
44		44	Non verification of GST	Recovery	63,062
45		45	Irregular purchase of stationery – Recovery of GST 12,148	Irregularity	75,925
46		46	Non-observance of austerity measures – irregular expenditure on POL, loss to govt	Weak Internal control	138,485
47		47	Doubtful repair of vehicle	Weak Internal control	51,302
48		48	Doubtful repair of vehicle	Weak Internal control	114,318
49		49	Recovery	Recovery	180,430
50		50	Non Production of vouched account	Weak Internal control	500,000
51		51	Difference between cash book balance and bank account	Weak Internal control	546,168
52		52	Non verification of General Sales Tax despite	Recovery	361,725
53		53	Non deduction of Income Tax – recovery	Recovery	182,866
54		54	Irregular drawl of Conveyance Allowance during leaves - Recovery there of	Recovery	115,270
55		55	Recovery of Charge Allowance	Recovery	384,000
56		56	Non-deduction of Income Tax	Recovery	737,262
57		58	Drawl of claims without DTL reports	Weak Internal control	38,793,000
58		49	Depriving the patient form the facility of Electric Ticketing Medicine due to non procurement – irregular expenditure of Rs 175,480	Weak Internal control	400,000
59		60	Irregular expenditure on purchase of LP medicines through quotations	Irregularity	3,800,000
60		62	Purchase of batch less medicine	Weak Internal control	2,538,000
61		63	Uneconomical & Irregular expenditure on medical gases	Irregularity	1,501,000
62		64	Non deduction of liquidated damages on the purchase of medicine	Recovery	818,863
63		65	Irregular expenditure on consumable stores	Irregularity	915,460
64		66	Purchase of equipments through repeat order	Irregularity	1,993,000
65		67	Purchase of medicines through	Irregularity	5,609,000

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
			repeat order		
66		68	Irregular expenditure on purchase of equipment	Irregularity	1,630,000
67		69	Unjustified expenditure	Irregularity	102,300
68		70	Irregular expenditure on repair of M&E without NOC	Irregularity	815,346
69		71	Irregular expenditure on purchase of mobile Oil and filters	Irregularity	1,093,000
70		72	Irregular expenditure on repair of vehicle	Irregularity	1,227,000
71		74	Irregular drawl of NPA and conveyance allowance – Recovery	Irregularity	271,440
72		75	Non realization of government revenue	Recovery	787,568
73		76	Irregular Expenditure on Stationery & Printing Material	Irregularity	1,027,000
74	RHC Behl	77	Drawl of claims without DTL reports	Weak Internal control	1,401,000
75		78	Irregular expenditure on purchase of LP medicines in bulk	Irregularity	284,100
76		79	Defective purchase of medicine under 10% budget	Irregularity	600,000
77		80	Unauthorized consumption of ambulance recovery	Irregularity	145,600
78		81	Purchase of LP medicines for OPD patients	Irregularity	284,100
79		82	Less recovery of discount	Recovery	108,000
80		83	Un-authorized payment of Conveyance allowance	Irregularity	202,080
81		84	Irregular purchase of equipments	Irregularity	213,149
82		85	Irregular expenditure on repair of vehicle	Irregularity	94,391
83		86	Non verification of GST	Recovery	119,280
84		RHC Dullewala	87	Purchase of batch less medicine	Irregularity
85	88		Doubtful purchase of medicine	Irregularity	170,630
86	89		Purchase of medicines through repeat order	Irregularity	227,500
87	90		Irregular purchase of X-ray films	Irregularity	153,450
88	91		Drawl of claims without DTL reports	Weak Internal control	2,954,000
89	92		Unauthorized consumption of ambulance recovery	Recovery	151,000
90	93		Irregular expenditure on purchase of LP medicines through quotations	Irregularity	281,450
91	94		Purchase of LP medicines for OPD patients	Irregularity	524,495
92	95		Irregular purchase of Homeo medicine	Irregularity	74,940

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
93		96	Defective purchase of medicine under 10% budget	Weak Internal control	350,000
94		97	Pending liability	Weak Internal control	50,750
95		98	Irregular payment of salary due to absent from duty-Recovery	Recovery	207,860
96	Special Education Centre Bhakkar	99	Irregular payment of GST – Recovery of Rs	Recovery	61,824
97		100	Non verification of GST	Recovery	54,309
98	Dy. DEO M-EE Mankera	101	Non-deposit of Income Tax	Recovery	122,899
99	Dy DEO MEE Bhakkar	102	Non-deposit of Income Tax	Recovery	71,435
100		103	Unjustified payment of TA/DA to one person	Recovery	109,247
101	Dy. DEO (W-EE) Bhakkar	104	Non-deposit of Income Tax	Recovery	71,435
102		105	Non-production of Personal Files. Doubtful expenditure	Weak Internal control	208,908
103	Dy. DEO W-EE Kallur Kot	106	Overpayment of conveyance allowance	Recovery	280,200
104		107	Non-deposit of Income Tax	Recovery	65,520
105	DHDC Bhakkar	108	Irregular payment of Pay and allowances	Weak Internal control	475956
106		109	Irregular drawl of conveyance allowance	Weak Internal control	127,440
107		110	Unauthorized payment of Non Practicing Allowance	Irregularity	126,000
108		111	Unauthorized payment of Disturbance Allowance	Irregularity	128,000
109	MS THQ Kallur Kot	112	Doubtful Consumption of POL	Weak Internal control	2,499,064
110		113	Expenditure on purchase of medicines without carrying DTL	Weak Internal control	704,150
111		115	Overpayment of HSRP allowance during General Duty–Recovery	Recovery	192,000
112		116	Purchase of LP Medicine without indent	Irregularity	497,423
113	Dy. DO Fareeda Garden Kallur Kot	117	Loss to government due to low yield	Recovery	14,445,600
114		118	Loss to Government in auction of Fareeda Garden	Recovery	2,775,000
115		119	Excess usage of POL	Recovery	1,661,440
116		120	Loss due to in-efficient	Weak	4,338,000

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
			management of Garden	Internal control	
117		121	Irregular purchase of pesticide	Irregularity	599,722
118		122	Irregular expenditure on POL charges	Irregularity	892,667
119		123	Doubtful purchase of pesticides	Weak Internal control	231,000
120	DO (Health) Bhakkar	125	Unauthorized payment of Non Practicing Allowance	Recovery	708,000
121		126	Overpayment of HSRP Allowance	Recovery	298,920
122		128	Irregular payment of Pay and Allowance	Irregularity	6,821,976
123		129	Overpayment of HSRA	Recovery	316,056
124		130	Overpayment of Conveyance Allowance	Recovery	81,805
125		131	Defective award of rate contract and uneconomical expenditure on the purchase of General Store Items	Weak Internal control	1,623,315
126		133	Irregular purchase of bedding clothing items by splitting the indent	Irregularity	200,999
127		135	Irregular expenditure on the purchase of medicines	Irregularity	18,491,704
128		136	Irregular / un-economical local purchase of medicines	Irregularity	1,119,639
129		137	Loss to Govt. on account of expiry of Medicine	Weak Internal control	549,500
130		138	Irregular retention	Weak Internal control	457,312
131		139	Purchases at higher Rates. Recovery	Recovery	303676
132		140	Excess payment of GST	Recovery	343,051
133		141	Less Deduction of Income Tax	Recovery	100,625
134		142	Irregular expenditure on the purchase of machinery & equipments	Irregularity	526,670
135		143	Expenditure in excess of budget allocation	Recovery	38,356,276
136		144	Non-accounting of stores	Weak Internal control	423,168
137	DCO Bhakkar	147	Irregular expenditure on purchase of Vehicle	Irregularity	1,554,000
138		148	Non recoupment of election expenditure	Weak Internal control	1,401,000
139		149	Irregular expenditure on purchase of generator	Irregularity	592,194

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
140		150	Irregular excess expenditure on hiring of CCTV/video cameras	Irregularity	106,500
141		151	Non-payment of Income Tax	Recovery	91,452
142	Dy DO Seed Farm Bhakkar	152	Loss in disposal of fruit orchards at less than previous year rates	Weak Internal control	3,360,000
143		153	Loss due to low yield of crops	Weak Internal control	1,509,223
144		154	Irregular expenditure without tender	Irregularity	646,000
145		155	Irregular expenditure on purchase of seed	Irregularity	245,965
146		156	Non recovery from pattadar	Recovery	227,469
147		157	Irregular allotment of land to Pattadar causing loss in millions	Irregularity	0
148		D O Sports Bhakkar	159	Irregular expenditure on purchase of sports material	Irregularity
149	160		Expenditure without Stock entries	Irregularity	2,018,000
150	162		Doubtful payment of cash prizes	Weak Internal control	1,474,000
151	163		Irregular Expenditure against austerity measures	Irregularity	1,027,000
152	164		Irregular and Mis-classified Expenditure	Irregularity	970,163
153	165		Non disbursement of Daily Allowance	Weak Internal control	704,500
154	166		Non verification of GST	Recovery	554,430
155	167		Irregular expenditure on repair of Machinery & Equipment	Irregularity	499,685
156	168		Irregular expenditure on earth filling	Irregularity	477,795
157	169		Doubtful purchase of grass/ plants	Weak Internal control	449, 440
158	170		Irregular expenditure on purchase of POL/ repair of vehicle	Irregularity	358,980
159	171		Irregular expenditure on repair of furniture	Irregularity	349,801
160	172		Irregular & doubtful expenditure on Summer Camp	Irregularity	269,130
161	173		Non deduction of GST	Recovery	208,583
162	174		Irregular distribution of Financial Assistance	Irregularity	120,000
163	DO Social Welfare (Women Dev& Bait-ul Mall) Bhakkar	175	Irregular expenditure on banners /steamers	Irregularity	2,259,100
164		176	Irregular expenditure on Dangu campaign	Irregularity	971,500
165		177	Irregular expenditure	Irregularity	703,643

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
166		178	Unauthenticated deposit of GST	Recovery	462,060
167	EDO Health Bhakkar	179	Non Utilization of funds	Weak Internal control	19,335,000
168		180	Irregular Expenditure on purchase of Hi-Lux Ambulance	Irregularity	2,581,500
169		181	Extravagant expenditure on POL in violation of Austerity measures	Weak Internal control	1,249,006
170		182	Irregular expenditure	Irregularity	532,900
171		183	Non accountal/ distribution of medicines	Weak Internal control	460,000
172		184	Irregular & doubtful expenditure on transportation charges	Irregularity	199,050
173		185	Irregular Expenditure on POL	Irregularity	160,760
174		General Nursing School	187	Irregular admission in 1 st year nursing classes in excess than sectioned strength	Irregularity
175	DO Building Bhakkar	188	Non-imposition of Penalty on late completion / non completion of schemes	Recovery	13,613,000
176		189	Irregular expenditure from A/C-IV on SDA Schemes	Irregularity	8,024,000
177		190	Un-authorized excess payment through utilization of Works savings on additional work	Irregularity	5,523,000
178		191	Un-justified abnormal high rates for non-schedule railing on Boundary Wall	Weak Internal control	1,939,496
179		192	Payment for Sub-standard work of fixing tuff tiles, recovery thereof Rs272,048	Recovery	1,340,808
180		193	Non auction of timber wood	Weak Internal control	1,000,000
181		194	Excess payment due to non-deduction of rate for use of steel of the manufacturer other than the prescribed one	Recovery	853,694
182		195	Overpayment to contractors for brick work in Foundation & Plinth	Recovery	828,815
183		196	Excess payment due to measuring excess quantity of mild steel	Recovery	815,122
184		197	Irregular expenditure without budget	Irregularity	556,910
185		198	Over payment	Recovery	477,178
186		199	Over payment due to non-deduction of shrinkage of earth	Recovery	432,876
187		200	Overpayment on a/c of RCC	Recovery	226,129
188		201	Un-authorized payment of item of	Irregularity	155,250

Sr. No.	Name of Farmation	AP #	Description of para	Nature of para	Amount (Rs)
			work without approval of competent authority		
189		202	Overpayment for RCC	Recovery	118,747
190		203	Over payment to contractor due to incorrect application of Rates	Recovery	107,707
191	DO Roads Bhakkar	205	Inefficient utilization of M & R Budget, Lapse thereof	Weak Internal control	8,346,000
192		206	Irregular expenditure through splitting of road repair works to avoid sanction of higher authority and tendering process	Irregularity	2,121,000
193		207	Undue financial benefit to contractor of non-deposit of Additional Performance Security	Weak Internal control	2,426,794
194		208	Undue financial benefit to contractor due to premature release of Additional Performance Security	Weak Internal control	2,000,000
195		209	Non imposition of penalty for late non-completion of schemes	Recovery	1,244,000
196		210	Undue financial benefit to contractor due to premature release of Additional Performance Security	Weak Internal control	1,000,000
197		211	Non imposition of penalty for late non-completion of schemes	Recovery	850,175
198		212	Irregular/doubtful expenditure on removal of Sand dunes in December and January	Irregularity	530,380
199		213	Irregular /Unjustified expenditure on Cat Eyes (Road Stud)	Irregularity	491,430
200		214	Unauthorized expenditure out of M&R Grant on the roads belong to Provincial highway Mianwali Division	Irregularity	491,430
201		215	Overpayment on account of price variation through tempering of record	Recovery	435,096
202		216	Non-forfeiture of earnest money of contractor	Recovery	159,430
203		217	Irregular/unjustified expenditure on B & R Workshop and colony from M & R Grant meant for repair of roads	Irregularity	144,390
204		218	Non-recovery of fine for late enlistment/ renewal fee from the contractor	Recovery	142,000
205		219	Non-recovery of Annual Rent from petrol pumps	Recovery	140,000

Annexure-B

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

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/ Saving
3	Provincial Excise	8,128,000	37,000	8,165,000	6,879,574	(-) 1,285,426	16
5	Forests	17,714,000	3,487,000	21,201,000	20,613,370	(-)587,630	3
7	Charges on A/c of Motor Vehicl	2,053,000	0	2,053,000	791,599	(-)1,261,401	61
8	Other Taxes and duties	2,252,000	0	2,252,000	717,453	(-)1,534,547	68
10	General Administration	73,998,000	0	73,998,000	51,663,941	(-)22,334,059	30
15	Education	2,785,535,000	22,948,000	2,808,483,000	2,603,058,653	(-)205,424,347	7
16	Health Services	767,638,000	0	767,638,000	704,409,549	(-)63,228,451	8
17	Environment Protection	2,558,000	0	2,558,000	2,110,696	(-)447,304	17
18	Agriculture	115,167,000	1,172,000	116,339,000	115,631,123	(-)707,877	1
19	Fisheries	1,543,000	64,000	1,607,000	1,644,474	(+)37,474	2
20	Veterinary	98,661,000	0	98,661,000	95,080,079	(-)3,580,921	4
21	Cooperative	11,261,000	0	11,261,000	9,867,554	(-)1,393,446	12
22	Industries	1,794,000	0	1,794,000	1,257,975	(-)536,025	30
23	Miscellaneous Departments	2,189,000	0	2,189,000	921,504	(-)1,267496	58
24	Civil Works	53,223,000	0	53,223,000	31,674,228	(-)21,548,772	40
25	Communications	74,235,000	0	74,235,000	55,517,826	(-)18,717,174	25
26	Housing & Physical Planning	7,010,000	0	7,010,000	2,267,560	(-)4,742,440	68
31	Miscellaneous	40,877,000	0	40,877,000	26,917,114	(-)13,959,886	34
32	Civil Defence	11,802,000	0	11,802,000	3,043,283	(-)8,758,717	74
	Financial Assistance	10,000,000	0	10,000,000	0	(-)10,000,000	100
	Total Non-Development	4,087,638,000	27,708,000	4,115,346,000	3,734,067,555	(-)381,278,445	9
36	Development.	527,534,825	50,000,000	577,534,825	251,712,972	(-)325,821,853	56
42	Government Buildings	6,117,175	446,553,000	452,670,175	41,408,190	(-)411,261,985	91
	Total Development	533,652,000	496,553,000	1,030,205,000	293,121,162	(-)737,083,838	72
	Grand Total	4,621,290,000	524,261,000	5,145,551,000	4,027,188,717	(-)1,118,362,283	22

Annexure-C

Document	Date	Object	Amount (Rs)
Total employees related expenditure			2,443,590
1903256712	19.06.2011	A03202	3,335
1903256713	19.06.2011	A03303	82,576
1902735143	07.10.2010	A03304	5,000
1903178235	04.06.2011	A03304	4,973
1902595910	29.09.2010	A03805	26,190
1903256504	17.06.2011	A03805	3,220
1903259462	17.06.2011	A03805	6,955
1903265179	17.06.2011	A03805	8,200
1903265180	17.06.2011	A03805	6,955
1903265181	17.06.2011	A03805	5,710
1903265182	17.06.2011	A03805	8,200
1903265183	17.06.2011	A03805	8,200
1903273163	19.06.2011	A03805	25,070
1903305133	22.06.2011	A03805	2,690
1903315750	22.06.2011	A03805	1,430
1903326375	22.06.2011	A03805	3,620
1903326378	22.06.2011	A03805	3,255
1903329284	22.06.2011	A03805	2,920
1903301601	22.06.2011	A03805	1,120
1903304631	22.06.2011	A03805	1,120
1903306540	22.06.2011	A03805	1,120
1902735145	07.10.2010	A03901	9,779
1903165564	04.06.2011	A03901	9,779
1903306533	22.06.2011	A03901	440
1902735146	07.10.2010	A03902	4,996
1903153578	04.06.2011	A03902	4,996
1903300035	22.06.2011	A03905	5,000
1902721523	07.10.2010	A03907	7,494
1903159265	04.06.2011	A03907	7,488
1902730285	07.10.2010	A03918	29,835
1902730286	07.10.2010	A03918	20,007
1903113573	04.06.2011	A03918	49,982
1903122942	04.06.2011	A03918	50,165
1902730287	07.10.2010	A03942	29,940
1903113577	04.06.2011	A03942	30,000
1902730289	07.10.2010	A03970	52,200
1902730288	07.10.2010	A03970	50,000
1902612799	21.10.2010	A03970	98,944
1902612797	21.10.2010	A03970	58,992
1902612800	21.10.2010	A03970	98,418
1902612801	21.10.2010	A03970	96,955

Document	Date	Object	Amount (Rs)
1902753320	21.10.2010	A03970	40,000
1902591707	01.11.2010	A03970	49,600
1902591706	01.11.2010	A03970	98,000
1902591708	01.11.2010	A03970	39,329
1902591709	01.11.2010	A03970	39,329
1902591711	01.11.2010	A03970	95,955
1902591712	01.11.2010	A03970	81,213
1902591710	01.11.2010	A03970	59,871
1902777948	08.11.2010	A03970	41,329
1902777949	08.11.2010	A03970	84,413
1902784965	08.11.2010	A03970	41,329
1902795966	10.11.2010	A03970	84,413
1902795968	10.11.2010	A03970	97,992
1902806179	10.11.2010	A03970	99,114
1902808067	10.11.2010	A03970	97,008
1902858248	13.01.2011	A03970	35,000
1902858250	13.01.2011	A03970	50,000
1902858251	13.01.2011	A03970	96,120
1902858252	13.01.2011	A03970	97,008
1902858247	13.01.2011	A03970	27,500
1902854380	13.01.2011	A03970	97,008
1902910142	01.02.2011	A03970	89,232
1902604275	01.02.2011	A03970	112,008
1902606432	01.02.2011	A03970	112,008
1902910144	01.02.2011	A03970	43,680
1902640817	06.04.2011	A03970	55,846
1902645359	06.04.2011	A03970	85,232
1902648440	06.04.2011	A03970	58,644
1903036427	07.04.2011	A03970	96,120
1903036428	07.04.2011	A03970	43,680
1903166147	04.06.2011	A03970	96,120
1903178254	04.06.2011	A03970	45,680
1903086390	04.06.2011	A03970	96,120
1903098436	04.06.2011	A03970	45,680
1903113582	04.06.2011	A03970	93,232
1903164223	04.06.2011	A03970	96,120
1903164225	04.06.2011	A03970	92,232
1902593800	04.06.2011	A03970	96,120
1903256714	19.06.2011	A03970	96,120
1903256716	19.06.2011	A03970	91,620
1903256718	19.06.2011	A03970	93,232
1903256721	19.06.2011	A03970	96,120
1903279232	21.06.2011	A03970	45,000
1903271689	21.06.2011	A03970	93,232
1903279233	21.06.2011	A03970	91,620

Document	Date	Object	Amount (Rs)
1903279234	21.06.2011	A03970	45,680
1903279235	21.06.2011	A03970	96,120
1903203773	21.06.2011	A03970	91,620
1903203775	21.06.2011	A03970	93,232
1903203776	21.06.2011	A03970	45,680
1903261490	21.06.2011	A03970	45,680
1903276149	21.06.2011	A03970	91,620
1903285466	21.06.2011	A03970	93,232
1903304629	22.06.2011	A03970	25,350
1902728361	07.10.2010	A13101	29,991
1902728363	07.10.2010	A13101	29,991
1902728364	07.10.2010	A13101	14,981
1902637611	04.06.2011	A13101	51,555
1903113578	04.06.2011	A13101	23,470
1902728366	07.10.2010	A13201	19,990
1902728367	07.10.2010	A13201	24,491
1903113579	04.06.2011	A13201	45,471
Total contingencies			5,211,652
Total DO Sports (2010-11)			7,655,242
2011-12			
1903393026	27.08.2011	A03970	91,785
1903533412	27.08.2011	A03970	94,981
1903642843	21.11.2011	A03970	40,000
1903717605	28.12.2011	A03970	20,000
1903717606	28.12.2011	A03970	20,000
1903717607	28.12.2011	A03970	20,000
1903717608	28.12.2011	A03970	10,000
1904113463	25.06.2012	A03970	3,000
1903956628	28.05.2012	A03970	30,000
1903960076	17.05.2012	A03970	15,000
1903534186	27.08.2011	A03942	49,921
1903824028	22.05.2012	A03942	50,402
1903432359	27.08.2011	A03902	7,482
1903941324	22.05.2012	A03902	5,069
1903800384	16.02.2012	A03907	9,976
1903962448	22.05.2012	A03907	9,976
Total 2011-12 (vouchers not produced)			477,592
1903487979	19.09.2012	A03942	19,998
1903947922	11.03.2013	A03970	18,000
Grand Total			8,170,832

Annexure-D

Sr. No	Name of Employees	Designation	Conv Allow	HRA	Total	Month	Over payment (Rs)
1	Zafar Iqbal	SI	1,840	1,099	2,939	12	35,268
2	Siraj Uddin	SI	2,720	0	2,720	12	32,640
3	Naseem Gul	SI	2,720	1,306	4,026	12	48,312
4	M akram	SI	2,720	1,306	4,026	12	48,312
5	Kaneez Fatima	C Tech	0	1,818	1,818	12	21,816
6	Muhammad Asif	Tech	2,720	1,306	4,026	12	48,312
7	M Altaf Khan	C Tech	5,000	1,818	6,818	12	81,816
8	Manzoor Hussain	Jr Tech	1,840	0	1,840	12	22,080
9	Rehmat Ullah	Tech	2,720	1,306	4,026	12	48,312
10	Ejaz Ahmad	C Tech	5,000	1,818	6,818	12	81,816
11	Punnu Khan	C Tech	5,000	1,818	6,818	12	81,816
12	Mansab Raees	C Tech	5,000	1,818	6,818	12	81,816
13	Javeed Hassan	Tech	2,720	1,306	4,026	12	48,312
14	Javed Iqbal	C Tech	5,000	1,818	6,818	12	81,816
15	Shamshad Ali	C Tech	5,000	1,818	6,818	12	81,816
16	Murid Abbas	C Tech	5,000	1,818	6,818	12	81,816
17	Ghulam Abbas	C Tech	5,000	1,818	6,818	12	81,816
18	Sohail Khan	C Tech	5,000	1,818	6,818	12	81,816
19	Hamash Gull	C Tech	1,840	1,146	2,986	12	35,832
20	Farzana Afzal	Mid wife	1,700	0	1,700	12	20,400
21	Shekeela Bibi	Mid wife	1,840	0	1,840	12	22,080
22	Azmat Shaheen	Mid wife	1,700	972	2,672	12	32,064
23	M azeem	Jr tech	1,840	1,146	2,986	12	35,832
24	Yasmeen Gul	Mid wife	1,700	0	1,700	12	20,400
25	Razia Sultana	Mid wife	1,700	972	2,672	12	32,064
26	Shaista Almas	Mid wife	1,700	972	2,672	12	32,064
27	Iram Ikhlq	Mid wife	1,700	972	2,672	12	32,064
28	Shehla Bibi	Mid wife	1,700	972	2,672	12	32,064
29	M shoab	SI	1,840	1,146	2,986	12	35,832
Total							1,420,404

Annexure-E

a. DO Buildings

Sr. #	Name of Scheme	Vr /Date of last payment	Contract Cost	Date of Award of Contract	Date of Completion of Project	Total Cumulative Exp.	Penalty
1	Construction of Special Education Center, at Mankera, Bhakkar	16/ 23.05.13	40.553	15.11.2010	31.12.2012	33.915	4.055
2	Construction of Special Education Center, at Bhakkar	5/ 04.03.13	38.453	08.09.2010	31.12.2012	35.618	3.845
3	Construction of BHU at Bharmi Nawab	30/ 21.01.13	14.900	08.04.2009	05.04.2011	16.427	1.49
4	Improvement of Sports Stadium at Kalurkot	21/ 15.03.13	4.674	12.05.207	11.03.2008	5.310	0.467
5	Construction of BHU at chak 47/TDA, Bhakkar	31/ 13.10.12	13.797	06.04.2009	05.04.2011	14.323	1.379
6	Provision of missing facilities in support stadium at Bhakkar	20/ 21.06.13	23.755	15.04.2010	14.04.2012	29.919	2.375
Total			136.132				13.611

b. DO Roads

Sr. #	Name of Scheme	Vr /Date of last payment	Contract Cost	Date of Award of Contract	Penalty (Rs)
1	Const of by pass from Angra Daggar Qureshi to Derya Khan	26/06/13	12,444,391	3/02/12	1,244,439
Total					1,244,439
G. Total					14,855,611

Annexure-F

Document	Date	Particulars	Expenditure on	Rate	Amount	
1904087824	29-05-13	New Khan 679, 8.05.13	2 bus special for Rangers from Bhakkar to Bahawalpur	35500	71,000	
1904087820	29-05-13	Balouch Road ways 599, 19-05-13	5 special buses from Bhakkar to Kharian & back	39500	197,500	
1904087822	29-05-13	Balouch Road ways 594, 14-05-13	5 special buses from Bhakkar to Kharian & back	39500	197,500	
1904087823	29-05-13	malik goods 8.05.12	5 trucks special from Bhakkar to kharian and back	34500	172,500	
1904087825	29-05-13	malik goods 14.05.12	1 truck loading rangers Bahawalpur	25000	25,000	
1904087827	29-05-13	chaudary Goods date nil for Army	5 trucks special from bhakkar to kharian and back	34500	172,500	
1904087826	29-05-13	Balouch Road ways 593	2 bus special	35500	71,000	
			1 truck loading rangers Bahawalpur	25000	25,000	
Total					932,000	
Document	Date	Payment made to	Particulars	Days	Rate	Amount
1904096229	29-05-13	Muhammad Afzal Flying coach /dala manager	20 pickups x4 days	80	5400	664,200
			5 pickups x5 days	25		
			2 dala x9 days	18		
1904096228	29-05-13	Muhammad Afzal Flying coach /dala manager	8 pick ups x 5days	40	4500	264,600
			3 pickups x 3 days	9		
			total 11 dalas for 49 days	49		
1904092875	3-06-13	Ghouri Filling Station	POL of vehicles hired for Army on 8 to 11/5/2013	26 vehicles	2050 lit	223,040
1904102366	3-06-13	Ghouri Filling Station	POL of 28 vehicles hired for Army on 10& 11/5, 8 vehicles on 7 to 10/5, 5 vehicles on 11&12/5/13		2810 lit	305,728
		Bahoo refrigerator, 11-05-13	Rent of 3 generators for Army from 4/5/13 to 13/05/13	3 gener.	10 days	90,000
1904096230	25-05-13	Bismillah 6.05.13	2500 sand bags			87,000
1904096234	29-05-13	Bismillah 4.05.13	2500 sand bags			87,000
1904076811	29-05-13	Bahoo refrigerator 4-13	Hiring of 10 fans for army	10 days		5,000
1904087815	29-05-13	khalil light house 8/5/13	Rent of 30 fans			6,000
			Diesel for generator	108 lit		13,172
1904092871, 3-06-13	3-06-13	Imran Ice factory, 14-05-13	118 block of ice			27,140
Total					1,772,880	
Grand Total					2,704,880	