



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
DERA GHAZI KHAN
AUDIT YEAR 2017-18**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AASHTO	American Association of State Highway and Transportation Officials
ACL	Audit Command Language
AIR	Audit and Inspection Report
B&R	Building and Road
BHU	Basic Health Unit
CA	Conveyance Allowance
CPW	Central Public Works
C&W	Communication and Works
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DCO	District Coordination Officer
DEO (EE-M)	District Education Officer (Elementary Education- Male)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
DGA	Director General Audit
DO	District Officer
EDO	Executive District Officer
FD	Finance Department
HSRA	Health Sector Reform Allowance
INTOSAI	International Organization of Supreme Auditing Institutions
IPSAS	International Public Sector Accounting Standard
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCA	Practice Compensatory Allowance
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PTC	Primary Teaching Certificate
RDA	Regional Director Audit

RHC	Rural Health Center
RR&MTI	Road Research and Material Testing Institute
SAP	Systems Applications Products
SE	Superintending Engineer
SMO	Senior Medical Officer
S&GAD	Services and General Administration Department
TA	Travelling Allowance
THQ	Tehsil Headquarters
TSE	Technically Sanctioned Estimate
WUAs	Water User Associations
W&S	Works and Services
XEN	Executive Engineer

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Accounts of District Governments.

The report is based on audit of the accounts of various offices of the District Government, D.G. Khan for the Financial Year 2016-17 (July, 2016 to December, 2016). The Directorate General of Audit, District Governments, Punjab (South), Multan conducted audit during Audit Year 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of similar violations and irregularities.

The observations included in this Report have been finalized without management response and DAC meeting, as the management failed to respond to audit observations despite repeated requests.

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 read with Section 115 of the Punjab Local Government Ordinance, 2001 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit, District Governments, Punjab (South), Multan is mandated for carrying out audit of City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit, District Governments D.G.Khan, a field audit office of the DGA, District Governments, Punjab (South), Multan carries out audit of District Governments Dera Ghazi Khan, Muzaffargarh, Layyah and Rajanpur.

The Regional Directorate has a human resource of 22 officers and staff constituting 3,636 mandays and the budget amounting to Rs 19.372 million was allocated in Audit Year 2017-18. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly RDA D.G.Khan carried out audit of the accounts of various formations of District Government, D.G.Khan for the Financial Year 2016-17 and the findings included in the Audit Report.

The District Government, Dera Ghazi Khan, conducts its operations under the Punjab Local Government Ordinance, 2001. The District Coordination Officer is the Principal Accounting Officer of the District Government and carries out functions of the District Government through group of offices as notified in PLGO. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process, Zila Nazim / Zila Council was not elected; therefore, the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Dera Ghazi Khan is administratively divided into three Tehsils, namely Dera Ghazi Khan, Taunsa and Kot Chutta.

Audit objectives

Audit was conducted to ensure that:

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

a. Scope of Audit

Out of total expenditure of the District Government D.G. Khan for the financial year 2016-17, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), D.G.Khan was Rs 4,292.371 million covering one PAO and 211 formations. Out of this, Regional Director Audit (District Governments), D.G.Khan audited an expenditure of Rs 2,354.029 million which, in terms of percentage, is 55 per cent of total auditable expenditure. Regional Director Audit planned and executed audit of 30 formations, i.e. 100 per cent achievements against planned audit activities.

Total receipts of the District Government D.G.Khan for the financial year 2016-17, were Rs 21.847 million. RDA D.G. Khan audited receipts of Rs 17.457 million which was 80 per cent of total receipts.

b. Recoveries at the Instance of Audit

Recoveries of Rs 106.217 million were pointed out by Audit which were not in the notice of the management before audit. No amount was recovered and verified till the time of compilation of this report.

However, against the total recovery amount of Rs 104.875 million pertaining to Paras (over one million) drafted in this Report, no recovery has been made by the management till the time of compilation of this Report.

c. Audit Methodology

Audit Methodology included Desk Audit which helped the Auditors in understanding the systems, procedures, environment of the entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of appropriation accounts. On the spot examination and verification of record were also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

The selection of the audit formations was made keeping in view the significance and risk assessment. Samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

d. Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the concerned departments. However, audit impact in shape of change in rules could not be materialized as the provincial Public Accounts Committee has not discussed any audit report.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government, D.G.Khan was not found satisfactory during audit. Many instances of irregularities and weak Internal Controls have been highlighted during the course of audit which include some serious lapses like withdrawal of in admissible pay & allowances, non-realizing and misuse of Government receipts and unauthorized withdrawal of funds. Negligence on the part of District Government authorities may be captioned as one of the important reasons for weak Internal Controls.

According to Section 115-A (1) of PLGO, 2001, Nazim of each District Government and Tehsil/Town Municipal Administration shall appoint an Internal Auditor but the same was not appointed in District Government D.G. Khan.

f. The Key Audit Findings of the Report:

- i. Non-production of record amounting to Rs 210.778 million was reported in one case¹
- ii. Irregularities and non compliance amounting to Rs 412.467 million were reported in 28 cases.²

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) Annexure-A.

g. Recommendations

PAO / District Government is required to:

- i. Take appropriate action against persons held responsible for non production of record and ensure providing record to Audit.
- ii. Conduct physical stock taking of the fixed and current assets.
- iii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iv. Make efforts for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control systems and proper implementation of the monitoring systems.
- vi. Rationalize budget with respect to utilization.

¹1.2.1.1

²1.2.2.1, 1.2.2.2,1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7,1.2.2.8,1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.3.12, 1.2.3.13, 1.2.3.14, 1.2.3.15,1.2.2.16,1.2.3.17,1.2.3.18,1.2.3.19,1.2.3.20, 1.2.2.21,1.2.2.22,1.2.2.23,1.2.2.24,1.2.2.25,1.2.2.26,1.2.2.27,1.2.2.28

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	01	4,292.371	21.847	4,314.218
2	Total formations in audit jurisdiction	211	4,292.371	21.847	4,314.218
3	Total Entities (PAOs) Audited	01	2,354.029	17.457	2,371.486
4	Total formations Audited	30	2,354.029	17.457	2,371.486
5	Audit & Inspection Report	30	2,354.029	17.457	2,371.486

Table 2: Audit Observations Classified by Category

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	412.467
3	Internal controls	-
4	Others	210.778
Total		623.245

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total financial outlay	-	3,695.484	198.981	398.906	21.847	4,315.218	7,763.436
2	Outlays Audited	-	1,932.017	172.654	249.358	17.457	2,371.486*	3,495.144
3	Amount Placed under Audit Observation/ Irregularities Pointed out	-	245.465	122.103	248.560	7.117	623.245	553.780
4	Recovery Pointed out at the instance of Audit	-	19.898	-	77.860	7.117	104.875	117.472
5	Recovery Accepted / Established at the instance of Audit	-	-	-	-	-	-	-
6	Recovery realized at the instance of Audit	-	-	-	-	-	-	-

* The amount mentioned against Sr. No. 2 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs 2,354.029 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	307.592
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-
3	Accounting Errors (accounting policy departure from IPSAS ³ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinion on the financial statements.	-
4	Quantification of weakness of internal control system	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies	104.875
6	Nonproduction of record	210.778
7	Others, including cases of accidents, negligence, non accountal of store etc.	-
Total		623.245

Table 5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	2,371.486
2	Expenditure on Audit	0.177
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

³The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER 1

1.1 Introduction:

As per the Punjab Local Government Ordinance, the District Governments / Local Governments established under the Ordinance shall function within the Provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carried out the functions devolved by the Provincial Government to the District Government level.

The District Government is headed by Zila Nazim/ District Administrator. The District Government shall be competent to acquire, hold or transfer any property, movable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administration.

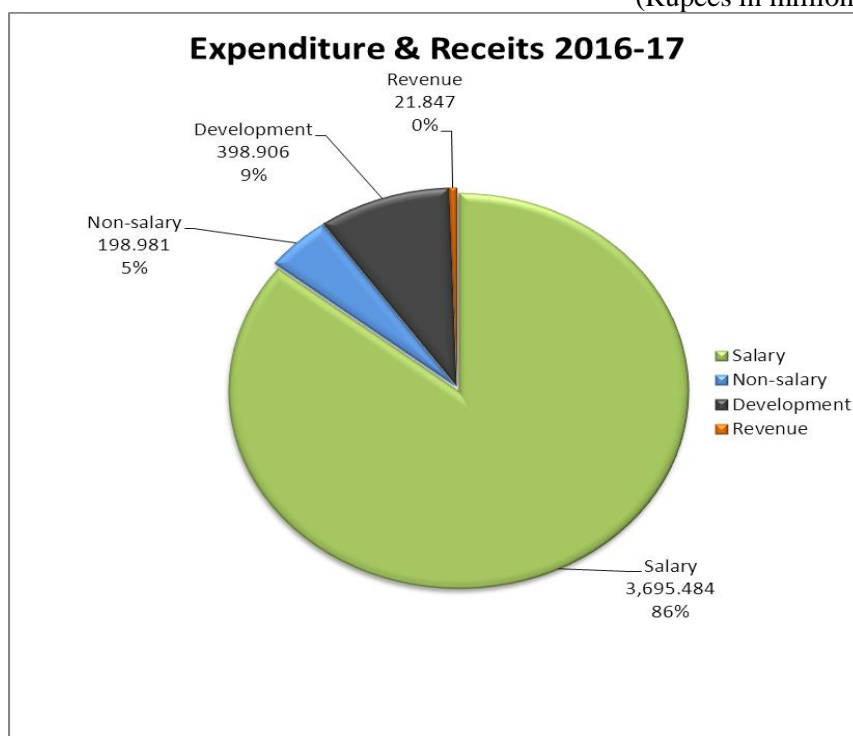
1.1.1 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

2016-17	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	6,932.450	3,695.484	-3,236.966	-47
Non-salary	378.410	198.981	-179.429	-47
Development	584.635	398.906	-185.729	-32
Total	7,895.495	4,293.371	-3,602.124	-46
Receipts	21.847	21.847	-	-

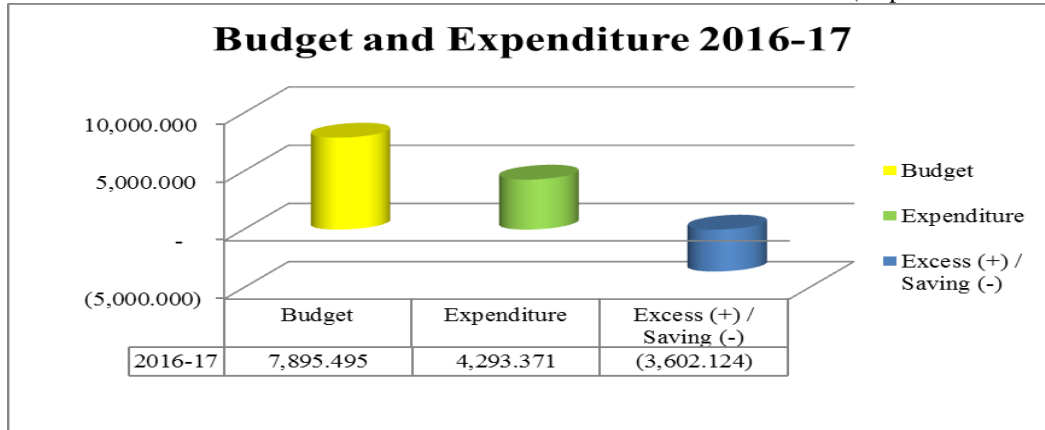
(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Government, Dera Ghazi Khan, total original budget (Development and Non-Development) was Rs 7,865.744 million, supplementary grant of Rs 29.751 million was provided and the final budget was Rs 7,895.495 million. Against the final budget, total expenditure of Rs 4,293.371 million was incurred by the District Government during 2016-17. Lapse of funds amounting to Rs 3,602.124 million

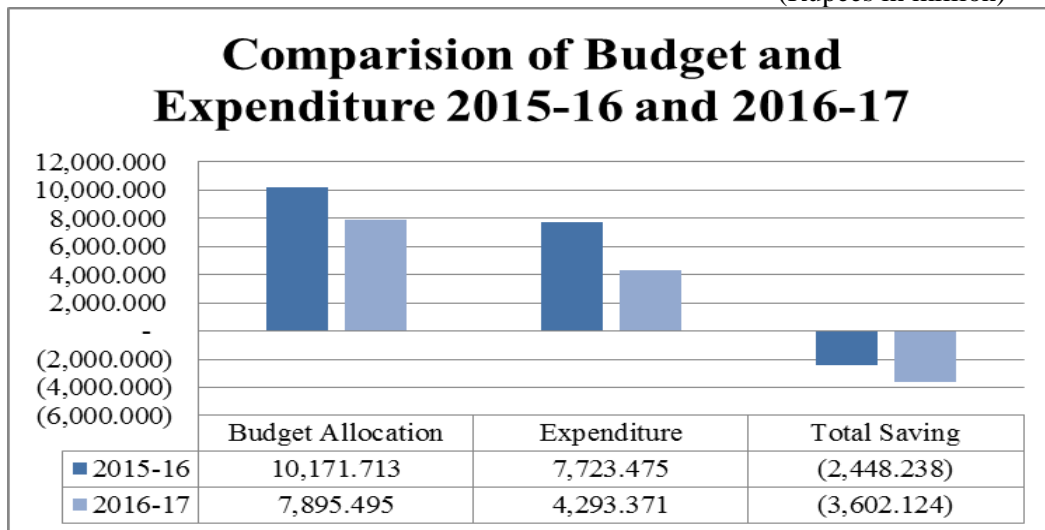
came to the notice of audit due to inefficient financial management in release of budget by EDO (F&P). (Annexure-B)

(Rupees in million)



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

(Rupees in million)



There was 2 per cent and 44 per cent decrease in Budget Allocation and Expenditure incurred respectively, while there were overall lapses of Rs 3,602.124 million during 2016-17.

1.1.2 Brief Comments on the Status of Compliance of MFDAC Audit paras of Audit Report 2016-17

Audit paras reported in MFDAC of last year Audit Report, which have not been attended in accordance with the directives of DAC, have now been reported in part-II of Annexure-A.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab for causing it to be laid before the Provincial Assembly. PAC has not been constituted for Audit Reports of District Governments.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	27	PAC not constituted
2	2003-04	21	PAC not constituted
3	2004-05	23	PAC not constituted
4	*July 2005 to March 2008 Special Audit Report	88	PAC not constituted
5	2009-10	43	PAC not constituted
6	2010-11	39	PAC not constituted
7	2011-12	25	PAC not constituted
8	2012-13	09	PAC not constituted
9	2013-14	28	PAC not constituted
10	2014-15	34	PAC not constituted
11	2015-16	27	PAC not constituted
12	2016-17	41	PAC not constituted

*Period covered in Special Audit for Financial Years 2005-08

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 210.778 million

According to Section 14 (1)(b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Moreover, according to Section 115(6) of the Punjab Local Government Ordinance 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 DDOs of various departments incurred expenditure of Rs 210.778 million during 2016-17, but vouched accounts were not produced for audit scrutiny. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Nature of Record	Amount
1	Dy. DEO (EE-M) D.G.Khan	Arrears of Pay	3.527
		Travelling Allowance	0.204
2	Headmistress Government Girls High School Paigah	Arrears of Pay	1.046
		Complete Record for the period 2001-12	38.059
3	District Officer (Health)	Arrears of Pay	10.700
4	Dy.DEO (EE-W) D.G.Khan	Contingent Expenditure	7.824
5	SMO RHC Barhi	Arrears of Pay	1.607
6	District Coordination Officer	Contingent Expenditure	0.865
7	SMO RHC Kot Chutta	Arrears of Pay	0.621
8	MS THQ Hospital		3.576
9	Headmistress GGHS Model Town	Contingent Expenditure	0.166
10	Headmaster GHS Samina		0.132
11	Dy.DEO (EE-M) Taunsa	NSB Record	3.002
12	D.O (Roads)	Complete Record	139.449
Total			210.778

Audit is of the view that due to weak financial management, the record was not produced for audit verification.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends to inquire the matter, fix responsibility and take strict disciplinary action against the person(s) at fault besides production of record to Audit.

[AIR Paras:12,14,5,8,6,11,13,6,8,10,2,2,16,23]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Mis-procurement of miscellaneous items –Rs 100.545 million

According to Clause 12(1) of the Punjab Procurements Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

DDOs of different departments incurred expenditure to the extent of Rs 100.545 million during 2016-17 on purchase of various items without advertisement on the website of the Authority and inviting tenders through newspapers. All the purchases were made on the basis of quotations, which could not be treated as competitive. (Annexure-C)

Audit is of the view that due to non compliance of rules, purchases were made without advertisement and fair competition.

Purchases without advertisement resulted in irregular expenditure of Rs 100.545 million.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and action against the person(s) at fault besides regularization of expenditure.

[AIR Paras:4,5,1,2,3,10,6,14,15,12,16,16,22,1,1,9,10,2,3,5,11,19,6]

1.2.2.2 Irregular delayed award of contracts – Rs 82.686 million

According to letter of (C&W) Department issued vide No. SOH-I (C&W) 1-40/2000, dated 24th February, 2001” the time frame for acceptance of the lowest tender with the Executive Engineer is within 12 days from the receipt, Superintending Engineer within ten days from the receipt of recommendation from XEN”. Furthermore, according to clause 29 of Contract Agreement, prior to the expiration of the period of tender validity 60 days prescribed in the tender form or any extension thereof that may have been granted by the tender, the

Engineer in charge will notify the successful tenderer by cable and confirm in writing that the tender has been accepted.

District Officer (Roads) awarded the contract of the schemes having TS value of Rs 82.686 million during 2016-17, after expiration of validity period. The acceptance of contracts after lapse of time, as quoted in above rule, resulted in irregular award of contract.

Audit is of the view that due to non compliance of rules, contract was awarded after expiration of validity period.

The award of contract after expiry period resulted in irregular expenditure of Rs 82.686 million.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry of the matter and fixing responsibility on the person(s) at fault, besides regularization of the expenditure.

[AIR Para: 3]

1.2.2.3 Loss due to non blacklisting of defaulting contractors – Rs 34.151 million

According to Rule 21 (2) of PPRA Rule 2014, if a procuring agency is satisfied that a contractor has acted in a manner detrimental to the public interest or good practices or has consistently failed to perform his obligation under the contract or his performance has not been up to mark or he is found indulging in corrupt or fraudulent practice, the procuring agency may, after affording him an opportunity of hearing and through a notification, debar him from participating in any public procurement process of the procuring agency for such period as the procuring agency may determine in the light of the circumstances of the case.

District Officer (Buildings) D.G.Khan, awarded the schemes amounting to Rs 34.151 million during 2016-17. The contractors failed to deposit the performance security and the contracts were cancelled by the DO without blacklisting the contractors. (Annexure-D)

Audit is of the view that due to non compliance of rules, the contractors were not blacklisted.

Non blacklisting of the contractors resulted in granting favour to contractors and putting completion of the schemes at risk.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends fixing responsibility on the person(s) at fault besides inquiring the matter and blacklisting of contractors.

[AIR Para:14]

1.2.2.4 Irregular payment against bitumen - Rs 28.062 million

According to Government of the Punjab, Communication & Works (C&W) Department, letter No.PA/SECY(C&W)26.05/2009 dated 25.05.2009, the bitumen to be used should be tested from the Road Research & Material Testing Institute (RR&MTI) to ensure that it meets the American Association of State Highway and Transportation Officials (AASHTO) Standards.

District Officer (Roads) made payment of Rs 28.062 million to different contractors for execution of bitumen item in various works for construction, repair and improvement of roads in D.G.Khan during 2016-17. The works were executed and payments were made without getting the quality of bitumen tested from the RR&MTI. Documentary evidence for procurement and consumption of bitumen from approved refinery was also not forthcoming from the record.

Audit is of the view that due to non compliance of rules, payment was made to contractor without getting quality test of bitumen.

Non compliance of rules resulted in irregular expenditure amounting to Rs 28.062 million.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and action against the person(s) at fault besides regularization of the expenditure.

[AIR Para:8]

1.2.2.5 Loss due to non-imposition of penalty for delayed completion of schemes – Rs 25.130 million

According to Clause 39 of Contract Agreement, if contractor failed to complete the work within stipulated / extended period, he was required to be penalized @1% to 10% of the agreement amount for delayed completion of work.

District Officer (Roads) and District Officer (Buildings) did not impose penalty amounting to Rs 25.130 million during 2016-17 @ 10 per cent on the contractors who failed to complete the schemes within stipulated time.

(Rupees in million)

Sr. No.	DDOs	No. of Schemes	Amount
1	DO (Buildings)	73	21.095
2	DO (Roads)	6	4.035
Total			25.130

Audit is of the view that due to non compliance of rules, penalty was not imposed for delay in completion of schemes.

Non-imposition of penalty resulted in loss of Rs 25.130 million to the Government.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault, besides recovery of Rs 25.130 million.

[AIR Paras:19,11]

1.2.2.6 Non credit of lapsed security deposits - Rs 22.541 million

According to Rule 12.7 of the Punjab Financial Rules Vol-I, read with Section 399(1) of CPW, all balances unclaimed for more than three complete account years will, at the close of June in each year, be credited to Government by means of transfer

entries as lapsed deposit. Furthermore, according to Para 2.66(B) of B&R Code, 3 years old securities should be credited to Government Revenues.

District Officer (Buildings) and (Roads) did not credit lapsed securities of 396 contractors amounting to Rs 22.541million to Government account. The securities remained unclaimed for more than three years. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of Contractors	Amount
1	District Officer (Building)	245	15.281
2	District Officer (Roads)	151	7.260
Total		396	22.541

Audit is of the view that due to non compliance of rules, a huge balance of old securities was not credited into the Government account.

The non credit of lapsed securities into the Government account resulted in loss of Rs 22.541 million to the Government exchequer.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault, besides credit of old securities amounting to Rs 22.541 million into Government Account.

[AIR Paras: 27,15]

1.2.2.7 Irregular cash payments – Rs 15.247 million

According to Clause 37(1) of Punjab Local Government Accounts Manual, Contractors/Suppliers and employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. The payments shall be made through crossed cheque in favour of suppliers to minimize the chances of fraud / embezzlement / theft.

The following DDOs of various Departments incurred an expenditure amounting to Rs 15.247 million during 2016-17 through cash and open cheques,

instead of direct credit or crossed cheques. The acknowledgments / receipts of the same were also not available on record.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (EE-M) D.G.Khan	Payment to supplier	4.342
2	Headmistress GGHS Paigah		0.900
3	Headmaster GBHS Mana Ahmdani		0.389
4	Dy.DEO (EE-W) D.G.Khan		3.172
5	MS THQ Hospital Taunsa		0.690
6	Dy.DEO (EE-W) Kot Chutta		0.388
7	Headmistress GGHS Model Town		0.461
8	Dy.DEO (EE-M)Taunsa		4.664
9	Headmaster GHS Gadai		0.241
Total			15.247

Audit is of the view that due to non compliance of rules, payments were made in cash instead of crossed cheques.

Cash payments made to contractors / employees resulted in irregular payments amounting to Rs 15.247 million.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras:15,7,10,18,26,11,5,13,12]

1.2.2.8 Loss due to non obtaining of additional performance security – Rs 13.359 million

According to Clause 26(A) of general directions for the guidance of tender given in the Contract Agreement, in case the total tendered amount is less than 5% of the approved estimated amount, the lowest bidder will have to deposit additional performance security. Furthermore, as per Government of the Punjab, Finance Department letter No. RO(Tech)FD 1-2/83 VI (P) dated 24th January, 2006, the contractor shall deposit additional performance security as subsequent percentage below the estimated cost.

District Officer (Buildings) did not obtained additional performance security of Rs 13.359 million during 2016-17 from contractors for satisfactory completion of development works, as rates were quoted 10% to 23% less than the TS value. (Annexure-E)

Audit is of the view that due to non compliance of rules, additional performance securities were not obtained from the contractors.

Non deposit of additional performance security amounting to Rs 13.359 million resulted in loss to Government and putting the Government schemes at risk.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 13.359 million.

[AIR Para: 13]

1.2.2.9 Non recovery of departmental charges – Rs 12.864 million

According to CPW codes Appendix-V, in case of deposit work, 17% departmental charges should be recovered from the agency for which work was to be carried out.

District Officer (Buildings) executed the schemes pertaining to deposit work during 2016-17. However, 17% departmental charges amounting to Rs 12.864 million were not recovered from the client agency/departments. (Annexure-F)

Audit is of the view that due to non compliance of rules, 17 % departmental charges could not be recovered from client departments.

Non recovery of departmental charges resulted in loss of Rs 12.864 million to Government exchequer.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault, besides recovery of Rs 12.864 million.

[AIR Para: 21]

1.2.2.10 Irregular payment of financial assistance – Rs 10.500 million

According to Para 3 of Government of Punjab Finance Department Notification No.FD.SR.1/3-10/2004 dated 15.08.2007, in case of death of civil servant, the financial assistance will be granted to the family of deceased civil servant. Furthermore, according to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Moreover, Rule 2.20 of PFR Vol-I, every payment must be supported by a voucher setting forth full and clear particulars of the claim.

Executive District Officer (Education) transferred an amount of Rs 10.500 million to the DDOs of Education Department to discharge the claim of Financial Assistance during 2016-17. The payment was made to the DDOs instead of direct transfer to the beneficiaries. Furthermore, certificate of legal inheritance and identification of beneficiaries was not on record. (Annexure-G)

Audit is of the views that due to non compliance of rules, financial assistance was paid without documentary evidence.

The disbursement of financial assistance through other DDOs and without supporting documents, resulted in irregular amounting to Rs 10.500 million.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing of responsibility on the person(s) at fault, besides provision of necessary record to authenticate the payment.

[AIR Para:1]

1.2.2.11 Irregular payment of conveyance allowance during leave / vacation period – Rs 7.612 million

According to the Government of the Punjab Finance Department letter No.SR,1.9-4/86(P)(PR) dated 04.12.2012 (clarification), conveyance allowance is allowed for travelling from house to office and vice versa. Furthermore, as per Rule 1.15 of TA Rule, no Conveyance Allowance is admissible during the period of leave of any kind or vacation.

DDOs of Education Department paid an amount of Rs 7.612 million on account of Conveyance Allowance to employees during winter/ summer vacation and to the employees who were on earned leaves. (Annexure-H)

Audit is of the view that due to non compliance of rules, conveyance allowance was paid during leave.

Payment of inadmissible conveyance allowance amounting to Rs 7.612 million during leave resulted in loss to the Government.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 7.612 million.

[AIR Paras:2,3,6,1,3,6,1,2,7,3,1,3,9,2,8,1,2,8,9,3,4,9,10,11,1,1,2,11,12,1,8,1,4,5,10,13]

1.2.2.12 Overpayment on account of house rent and conveyance allowances – Rs 7.512 million

According to the Government of Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 04.12.2012, the employees who have been sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance. Furthermore, according to the Government of Punjab, Finance Department letter NO. FD (M-I) 1-15/82-P-I, dated 15.06.2000, a Government servant shall pay house rent allowance whether he lives there or not in case of availability of designated residence in the work premises.

The following DDOs of Health and Agriculture Department allowed House Rent Allowance and Conveyance Allowance amounting to Rs 7.512 million during 2016-17 to the employees, who were residing in hospital colony / agriculture colony or allotted designated residences and were not entitled for such allowances.

(Rupees in million)

Sr. No.	DDO's	Nature of Allowance	Amount
1	District Officer (Health)	HRA	1.891
		C.A	3.726
2	SMO RHC Shadan Lund		0.316
		HRA	0.119
		HRA	0.146
3	DCO	HRA	0.083
4	SMO RHC Kot Chutta	C.A	0.538
		HRA	0.223
		5% maintenance charges	0.167
5	D.O (OFWM)	HRA & 5% maintenance charges	0.174
6	SMO RHC Sarwar wali	5% maintenance charges	0.129
Total			7.512

Audit is of the view that due to non compliance of rules, inadmissible allowances were paid to employees.

Payment of inadmissible allowance resulted in loss to the Government amounting to Rs 7.512 million.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault, besides recovery of Rs 7.512 million.

[AIR PARAs:11,12,17,18,19,4,3,9,11,1,1,1]

1.2.2.13 Loss due to less recovery of cost of old material - Rs 6.917 million

According to Additional Clause 22 of the Contract Agreement, the cost of material received from dismantling, if any, will be deducted from the bill of the contractor at market rates if it is used by him on construction work. If the

contractor does not return the unused dismantled materials, its cost will be recovered from his bill at double the market rates.

District Officer (Buildings) deducted less cost of dismantled material amounting to Rs 6.917 million from the bills of contractors during 2016-17. Neither the dismantled material was used nor full cost deducted from the contractor's bills. (Annexure-I)

Audit is of the view that due to non compliance of rules, the cost of old material was not fully recovered from the contractors.

Less recovery of cost of old material resulted in loss of Rs 6.917 million to the Government exchequer.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 6.917 million.

[AIR Para: 24]

1.2.2.14 Irregular payment of tuff tile pavers - Rs 5.174 million

According to Revised Rough Cost Estimate vide letter No. 5124/B dated 13.07.2012 "the strength of tuff pavers should be 7000-PSI and these should be of approved manufacturers i.e. Tuff Pavers (Pvt.) Ltd., Izhar Building Material (Pvt) Ltd". Furthermore, as per Government of Punjab Communication and Works Department letter No.PA/SECY(C&W)26-5/2009 dated 25.05.2009, payment be made only for quality works which conform to the given specifications.

District Officer (Buildings) and (Roads) made payment of Rs 5.174 million to different contractors on account of "P/L Tuff Tiles Paver 60mm" and 80mm" (7000 PSI) of Izhar Co. Texila" during 2016-17. The payment was made without any lab test reports. Furthermore, gate pass of Izhar Co. Texila was not provided to ascertain that tiles were purchased from the recommended factory. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of schemes	Amount
1	D.O (Building)	03	4.632
2	D.O (Roads)	01	0.542
Total			5.174

Audit is of the view that due to non compliance of rules, payment was made without availability of gate pass and lab test report.

The payment of tuff tile paver without gate pass and lab report resulted in irregular payment of Rs 5.174 million.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras: 8,20]

1.2.2.15 Loss due to non deduction of Income Tax – Rs 4.817 million

According to section 153(1)(c) of Income Tax Ordinance amended vide Finance Act. 2015 read with clause 3(ii) & (iii) of Division III of Part III of the First Schedule.

The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be:

- (ii) In case of a company, 7% of the gross amount payable, if the company is a filer and 10% if the company is a non-filer; and
- (iii) In any other case, 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.”

District Officers (Roads) and (Buildings) made payments of Rs 192.682 million to the contractors on account of various schemes but Income Tax amounting to Rs 4.817 million at the specified rates was not deducted during 2016-17.

(Rupees in million)

Sr. No.	DDOs	Amount	Income Tax
1	D.O (Buildings)	82.621	2.065
2	D.O (Roads)	110.061	2.752
Total		192.682	4.817

Audit is of the view that due to non compliance of rules, income tax at the prescribed rate was not deducted.

Non deduction of Income Tax amounting to Rs 4.817 million resulted in loss to the Government.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 4.817 million.

[AIR Paras:1,1]

1.2.2.16 Irregular withdrawal of pay without sanctioned posts – Rs 4.289 million

According to Sr.No.8(a)(iv) of Punjab Delegation of Financial Power Rules 2006, the power to create new posts rest with the Administrative Department subject to the concurrence of Finance Department.

The DDOs of various offices allowed payment of Rs 4.289 million on account of pay and allowances during 2016-17. On comparing the SAP system payroll with the sanctioned posts in the budget book duly approved by the competent authority, it was noticed that employees were drawing pay and allowances in excess of sanctioned posts. DAO also did not reconcile the posts with budget book authorized by the PAO. The withdrawal of pay and allowances was irregular as the same was not sanctioned in the budget as detailed below:

(Rupees in million)

Sr. No.	DDOs	BPS	No. of sanctioned Posts	Pay drawn by	Excess	Amount
1	SMO RHC Vehova	16	0	3	3	3.062
2	H.M GBHS Nizamabad	16	0	1	1	0.363

Sr. No.	DDOs	BPS	No. of sanctioned Posts	Pay drawn by	Excess	Amount
3	SMO RHC Shah Sadar Din	1-2	4	6	2	0.864
Total						4.289

Audit is of the view that due to non compliance of rules, payment of salaries was made without sanctioned posts.

The payment of salaries without sanctioned posts resulted in irregular expenditure of Rs 4.289 million.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras:1,1,14]

1.2.2.17 Irregular purchase of medicine through rate contract – Rs 3.996 million

According to the Managing Director PPRA's letter No. MD (PPRA)12-21/2010 dated 01.10.2011, rate contract is no more allowed. Furthermore, Rule 15 (1) of PPRA Rules 2014, a procuring agency may procure goods, services or works through framework contract in order to ensure uniformity in the procurement.

The following DDOs of Health Department purchased medicines valuing Rs 3.996 million through rate contract finalized by the EDO (Health) during 2015-16 out of regular budget. DDOs did not follow the framework contract as required in above quoted rule.

(Rupees in million)		
Sr. No.	DDOs	Amount
1	SMO RHC Barthi	0.461
2	SMO RHC Kot Chutta	1.048
3	SMO RHC Shah Sadar Din	2.487
Total		3.996

Audit is of the view that due to non compliance of rules, medicines were purchased through rate contract.

Non observing of PPRA's Rules resulted in irregular expenditure of Rs 3.996 million.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras:15,4,13]

1.2.2.18 Loss due to non reduction of bricks rate – Rs 3.635 million

According to Market Rate System issued from 2005-06 to 2014-15 by the Government of Punjab Finance Department, (i) The composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used.

The following DDOs made payment of Rs 3.635 million to the contractors on account of construction of P/L pacca bricks for construction of buildings during 2016-17. The lab test of bricks from prominent laboratory for assessing the 1st, 2nd or 3rd class bricks were not done and also bricks rates were not reduced. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of Schemes	Amount of 14% deduction
1	DO (Buildings)	31	2.222
2	DO (Roads)	10	1.413
Total		41	3.635

Audit is of the views that due to non compliance of rules, the payment for bricks was made without assessing the quality and reducing the rate of bricks.

Non reduction of bricks rate resulted in loss of Rs 3.635 million to the Government exchequer.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault, besides recovery of Rs 3.635 million.

[AIR Paras:15,6]

1.2.2.19 Unauthorized expenditure on provision of luxury items - Rs 3.557 million

According to the Government of Punjab, Communication and Works Department letter No. SOB-I (C&W) 5-1/2008 dated 07.07.2008, Chief Minister has been pleased to desire that granite stone cladding work and affixing of all kind of luxury and imported stone / tile on all the under construction Government buildings be stopped forthwith. Furthermore, it has been desired that such provision in the projects at planning be revised and the money be diverted towards providing facilities toward public welfare.

Contrary to the above, District Officer (Buildings) made payment of Rs 3.557 million against the luxury item i.e. fixing of granite tile 24"x24"x3/8" in the entrances of emergency ward and main building of circuit house during 2016-17. The detail is given below:

(Rupees in million)

Name of work	Name of Contractor	Vr. / MB No.	Quantity (Cft)	Rate (Rs)	Amount
Construction of 03 Additional Rooms in Circuit House D.G.Khan	Mr. Shafiq	2311/1213 page 108	2798	158	0.442
			491	169	0.083
Provision of missing infrastructure of THQ Hospital Taunsa Sharif	Mr. Ghulam Abbas Khan	1834/1049	19191	158	3.032
Total					3.557

Audit is of the view that due to non compliance of rules, instructions of Chief Minister were set aside.

Allowing of luxury items resulted in unauthorized expenditure of Rs 3.557 million.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault, besides regularization of the expenditure.

[AIR Para: 7]

1.2.2.20 Unauthorized acceptance of single tender-Rs 3.352 million

According to Part-II of Delegation of Financial Power Rule 2006, single tender shall be accepted by the next higher authority subject to condition as laid down in letter No.F.D. No.SO(PWI) 1 (4) RO/74, dated 27.11.1975. The said letter states that proper justification should be submitted why the retendering is not feasible. Furthermore, according to Para 3(g) of Government of Punjab Finance Department Notification No.FD(FR) II/89 dated 2.10.2006 states that the Government may, by notification, confer the special financial powers mentioned in Part -II of the Second Schedule of Delegation of Financial Power Rules 2006, on any officer.

District Officer (Buildings) accepted and finalized single tender of the following scheme having TS value of Rs 3.352 million during 2016-17 without any justification that retendering is not feasible. Furthermore, the single tender was submitted by the DO (Buildings) to EDO (Works). The same person holds the dual charge of these posts.

(Rupees in million)

G.S No.	Sr. No.	Name of Sector / Sub Sector	TS Amount
395	63	Construction of toilet block in GPS Pir Shah Nawazu/C Mubarki	0.317
403	71	Construction of toilet block in GGPS Basti Rafique Ahmad Marbun U/C Mubarki	0.273
415	83	Provision of drinking water facilities in GGPS Jootar Basti Po Vehova U/C Tuman Qiasrani	0.312
420	88	Provision of drinking water facilities in GGPS Qutba U/C Fazla Katch	0.312
430	98	Construction of boundary wall, provision of gate & gate pillars & 2 Nos. toilet block in GGMPs Jalab Wali U/C Bohar	1.507
	172/ 10-12-2016	Construction of 2 no. t/block & drinking water facility GGMPs Ahmad Pur Lishani	0.631
Total			3.352

Audit is of the view that due to non compliance of rules, the rules were not observed and single tenders were accepted.

The acceptance of single tender without competition resulted in unauthorized expenditure amounting to Rs 3.352 million.

The matter was reported to the PAO / DDO concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault, besides regularization of the expenditure.

[AIR Para: 29]

1.2.2.21 Non deposit of tender sale money – Rs 3.041 million

According to Rule 79 of Punjab District Government and TMAs budget Rules 2003, “The receipts for the month shall be the figures of the receipts credited during that particular month.”

District Officer (Buildings) failed to deposit tender sale money amounting to Rs 3.041 million during 2016-17. On the comparison of tender sale register with Provincial Works Account Form 09, there was difference of Rs 3.041 million which clearly depicted that the tender sale money were collected but not deposited into the Government treasury. (Annexure-J)

Audit is of the view that due to non compliance of rules, tender sale money was less deposited.

Non depositing of tender sale money resulted in loss of Rs 3.041 million to the Government exchequer.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 3.041 million.

[AIR Para: 10]

1.2.2.22 Loss due to non relaying of dismantled material as sub base course - Rs 2.399 million

According to the Government of Punjab, Communication and Works Department letter No. 7029 dated 11.12.1997 “bricks received after dismantling the soling laid as sub base, brick paved road or laid on shoulders shall be taken as 100% for reuse and stone material 90% in all cases.

District Officer (Buildings) did not use dismantled material as sub base course amounting to Rs 2.399 million during 2016-17 in various schemes of work. Furthermore, 40% quantity of old material was taken by the contractors at the lower rate. (Annexure-K)

Audit is of the view that due to non compliance of rules, dismantled material was not used as sub base.

Non relaying of dismantled bricks as sub-base resulted in loss of Rs 2.399 million to the Government.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault, besides recovery of Rs 2.399 million.

[AIR Para: 23]

1.2.2.23 Irregular expenditure on POL – Rs 2.315 million

According to Para 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules 1969, Logbook, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle.

The DDOs of various departments incurred an expenditure of Rs 2.315 million during 2016-17 on POL but logbooks of vehicles were not maintained. The detail is given as below:

(Rupees in million)

Sr. No.	DDOs	Period	Description	No. of Vehicle / Generator	Amount
1.	District Coordination Officer	2017-18	Logbook	1	1.690
2.	SMO RHC Kot Chutta	2015-17		1	0.625
Total					2.315

Audit is of the view that due to non compliance of rules, proper record of consumption of POL was not maintained.

Consummation of POL without maintenance of logbooks resulted in irregular expenditure of Rs 2.315 million.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault, besides regularization of the expenditure.

[AIR Paras: 8,17]

1.2.2.24 Non recovery of the Government receipts – Rs 2.300 million

According to Rule 76 (1) of the Punjab District Government and TMA (Budget) Rule 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local Government fund under the proper receipt head.

The DDOs of various offices did not realize an amount of Rs 2.300 million during 2015-17 on account of hospital receipts, Professional Tax, lease of petrol pumps, Schools Inspection fee and Schools Registration fee. The detail is given below:

(Rupees in million)

Sr. No	DDOs	Period	Nature of Receipt	Amount
1	EDO (Education)	2016-17	Inspection Fee	0.453
			Registration Fee	0.673
2	SMO RHC Shadan Lund	2015-17	Hospital receipts	0.282
3	MS THQ Hospital Taunsa	2016-17		Ambulance Charges

Sr. No	DDOs	Period	Nature of Receipt	Amount
4	SMO RHC Sarwar Wali	2015-17	Hospital receipts	0.017
5	SMO RHC Shah Sadar Din		MLC Charges	0.024
			Hospital receipts	0.055
6	DO (Roads)	2016-17	Lease of Petrol pump Approaches	0.085
7	DO (Buildings)		Professional Tax	0.100
				0.430
Total				2.300

Audit is of the view that due to non compliance of rules, revenue was not realized.

Non realization of the Government receipt resulted in loss of Rs 2.300 million to the Government.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault, besides recovery of Rs 2.300 million.

[AIR Paras: 3,4,16,18,19,2,1,2,5,16,28]

1.2.2.25 Unauthorized grant of inadmissible allowances – Rs 2.157 million

According to the Government of Punjab, Health Department letter No.PO (P&E-I) 19-113/2004(V) dated 10.03.2007, the Specialist Doctors drawing HSRA will be allowed only hospital based practice after duty hours. Furthermore, as per Finance Department Notification No.SOX(H-I) 6-91 2004-1 Dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Moreover, as per Rule 1.15 of TA Rule, no Conveyance Allowance is admissible during the period of leave of any kind or vacation.

Ninety five (95) officers and staff of Health Department were granted Health Sector Reform Allowance, Practice Compensatory Allowance, Mess allowance and Conveyance Allowance, amounting to Rs 2.157 million during 2015-17, while working at other than actual place of posting, having private

practice or were posted where the said allowance was not admissible. The employees were not entitled to draw the said Allowances. (Annexure-L)

Audit is of the view that due to non compliance of rules, inadmissible allowances were paid.

The payment of inadmissible allowances resulted in loss of Rs 2.157 million to the Government.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 2.157 million.

[AIR Paras:4,2,3,6,5,7,10,20,1,7,9,11,13,14,3,13,4,6]

1.2.2.26 Overpayment of conveyance allowance – Rs 1.603 million

According to instructions issued by the Government of the Punjab Finance Department letter No.FD.PC-2-1/2008 dated 11.07.2008 a Government servant availing the facility of Government vehicle / pick & drop will not be allowed conveyance allowance.

The DDOs of various departments drew / allowed payment of Conveyance Allowance of Rs 1.603 million during 2015-17 to employees who were provided with the facility of official motor cycle/ vehicle in violation of above rule. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Period	Description	Amount
1	Dy. DEO (EE-M) D.G.Khan	2016-17	Conveyance allowance to officer	0.055
2	District Officer (Health)		Conveyance allowance to Vaccinator	1.103
3	SMO RHC Barthi	2015-17	Conveyance allowance to officer	0.120
4	SMO RHC Shadan Lund	2015-17		0.050
5	DCO	2016-17		0.063
6	Dy.DO (Health) Kot Chutta	2015-17		0.040
				0.130

Sr. No.	DDOs	Period	Description	Amount
7	D.O (OFWM)	2016-17		0.010
8	SMO RHC Shah Sadar Din	2015-17		0.032
Total				1.603

Audit is of the view that due to non compliance of rules, inadmissible allowance was paid to employees.

The withdrawal of inadmissible allowance resulted in overpayment of Rs 1.603 million and loss to the Government.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 1.603 million.

[AIR Paras:1,10,13,1,9,5,1,2,8]

1.2.2.27 Non recovery on account of use of local sand – Rs 1.333 million

According to Government of the Punjab Finance Department MRS (Market Rate System) item No. 06 of chapter “Concrete”, composite rate of RCC shall be reduced by Rs 5.5 Per Cft & Rs12 Per Cft if Chanab sand and local sand are used respectively.

DO (Buildings) and DO (Roads) made excess payment of Rs 1.333 million during 2016-17 by allowing the full rate of sand which was used in RCC in slab beam lintels, girders etc. to the contractors but neither the evidence of coarse sand was available nor was deduction made on account of usage of local sand from the contractors bills. The detail is given below:

(Rupees in million)

Sr. No	DDOs	Quantity (Cft)	Reduce Rate	Amount
1	D.O (Buildings)	97,552	12	1.171
2	D.O (Roads)	2,723	12	0.162
Total		100,275		1.333

Audit is of the view that due to non compliance of rules, payment for sand was made on excessive rate.

Non deduction of excessive rate of local sand resulted in loss of Rs 1.333 million to the Government.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault, besides recovery of Rs 1.333 million.

[AIR Paras: 20,7]

1.2.2.28 Overpayment of ad hoc relief allowance – Rs 1.014 million

According to the Government of the Punjab Finance Department Notification No.FD.PC.40-04/12 dated 17.04.2012, 50 per cent Ad hoc Relief Allowance 2010 will not be admissible to the employees of health department who are beneficiary of Health Sector Reform Allowance and Health Professional Allowance. However, the overpayment drawn till date will not be recovered in good faith.

The following DDOs of Health Department allowed 50 per cent Ad hoc Relief Allowance 2010 amounting to Rs1.014 million to 29 employees during the period from 2015 to 2017. At the same time, they were also drawing the allowances equal to, or more than the basic pay of the scale. So the 50% ad hoc relief allowance was not admissible as per above quoted notification.

(Rupees in million)

Sr. No.	DDOs	Period	No. of employees	Amount
1	MS THQ Hospital Taunsa	2016-17	16	0.403
2	SMO RHC Barthi	2015-17	2	0.081
3	SMO RHC Kot Chutta		6	0.145
4	SMO RHC Vehova	2015-17	5	0.385
Total			29	1.014

Audit is of the view that due to non compliance of rules, inadmissible allowance was paid.

The payment of inadmissible allowance amounting to Rs 1.014 million resulted in loss to the Government.

The matter was reported to the PAO / DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 1.014 million.

[AIR Paras:6,6,2,5]

ANNEXURE**Annexure-A****Part-I****Memorandum for Departmental Accounts Committee Paras
pertaining to Current Audit Year 2017-18**

(Rupees in million)

Name of Formations	Sr. No.	Para No.	Subject	Amount
DCO	1	1	Unauthorized withdrawal of honoraria against self sanctioned benefit	0.072
	2	2	Unauthorized expenditure on refreshment	0.731
	3	3	Loss due to non recovery of income tax	0.047
	4	7	Unauthorized payment of utility allowance	0.179
	5	9	Unjustified/unauthorized expenditure to TMA staff	0.249
	6	10	Unjustified payment of allowances	0.029
	7	11	Loss due to non recovery of withholding tax on services	0.205
	8	13	Shortage of stores	0.431
	9	14	Unauthorized payment of utility bills of another formations	0.128
	10	15	Unauthorized purchase of IT equipment	0.245
	11	17	Non deduction/verification of GST paid	0.222
	12	18	Unjustified repair of vehicles	1.004
	13	19	Misclassification of expenditure	0.360
EDO (Health)	14	2	Overpayment due to payment of higher rates of POL than notified by OGRA	0.017
	15	3	Non deduction of provincial sales tax on services	0.028
	16	4	Undisbursed amount on account of transportation charges for measles campaign	0.437
	17	5	Unacknowledged payment of POL and per diem for Punjab measles campaign	1.457
DO (Health)	18	5	Loss due to less recovery of income tax / withholding tax	0.025
	19	7	Unjustified allocation and transfer of funds to PRSP	69.200
	20	8	Unauthorized withdrawal of inadmissible allowances	0.242
	21	9	Unauthorized withdrawal of ad hoc relief allowance 2011	0.058
	22	15	Non recovery of penalty imposed during	0.712

Name of Formations	Sr. No.	Para No.	Subject	Amount
			absent period	
	23	16	Doubtful purchase of medicines due to non availability of proof of consumption	0.165
	24	17	Unauthorized payment of previous years liabilities	0.121
	25	18	Overpayment due to payment of higher rates of POL than notified by OGRA	0.064
MS THQ Hospital	26	3	Unauthorized withdrawal of inadmissible allowances	0.102
	27	4	Unauthorized inclusion of sales tax in electricity bills	0.252
	28	5	Withdrawal of health professional allowance over and above prescribed rate	0.014
	29	6	Purchase of x-ray films on higher rates	0.266
	30	8	Non-obtaining of performance guarantee from suppliers	0.680
	31	12	Loss due to non recovery of withholding tax on services	0.092
	32	13	Loss of govt. Due to POL expenditure on heavy generator	1.113
	33	14	Doubtful issuance of medicines due to non availability of proof of consumption	1.119
	34	15	Misclassification of expenditure	9.027
	35	17	Non recovery of uniform and mess allowance during leave	0.017
	36	20	Loss of govt. Due to Unjustified utilization of POL	0.234
	37	21	Unauthorized payment on account of salaries of contingent paid staff	0.690
	38	23	Purchase of medicines without fresh tendering	0.735
	39	24	Irregular expenditure on repair of machinery and equipment	0.371
	40	25	Unauthorized payment of previous years liabilities	0.679
SMO RHC Barhi	41	4	Withdrawal of govt. Money without receipt of medicine	1.537
	42	5	Unjustified and doubtful expenditure on repair of vehicle	0.085
	43	7	Unjustified expenditure on transportation	0.080
	44	8	Unauthorized consumption of POL	0.325
	45	9	Doubtful consumption/issuance of medicine insulin regular / mixtard	0.088
	46	11	Unjustified purchase of medicine without	0.023

Name of Formations	Sr. No.	Para No.	Subject	Amount
			requirement	
	47	12	Unauthorized clearance of outstanding liabilities	0.514
	48	14	Loss due to local purchase of medicine for outdoor patients	0.100
SMO RHC Kot Chutta	49	2	Doubtful issuance of medicines due to non availability of proof of consumption	0.691
	50	6	Unauthorized withdrawal of inadmissible allowances	0.058
	51	12	Non recovery of liquidated damages due to late supply	0.109
	52	13	Payment of salaries during absent period	0.291
	53	14	Less deduction of income tax-	0.104
	54	15	Loss due to non recovery of withholding tax on services	0.029
	55	16	Unauthorized withdrawal of Govt. Money without receipt of stores	0.068
	56	18	Overpayment due to payment of higher rates of pol than notified by OGRA	0.018
	57	19	Unauthorized payment made for supply of medicines without obtaining report of drug testing laboratory	0.450
	58	21	Unauthorized payment of previous years liabilities	1.048
	59	22	Non deduction/verification of GST paid	0.117
	60	23	Unauthorized purchase of bedding clothing without floating tenders.	0.266
	SMO RHC Shadan Luond	61	1	Misappropriation on account of medicines
62		2	Misappropriation of medicines by non carry forward of remaining balance	0.455
63		4	Recovery due to withdrawal of full salary during the leave on half pay of	0.470
64		5	Unauthorized withdrawal of salary of absent period of recovery	0.094
65		7	Recovery of unauthorized withdrawal of inadmissible allowance	0.043
66		8	Unjustified purchase of medicines	0.361
67		10	Non recovery of liquidity damages	0.085
68		11	Unauthorized payment made for supply of medicines without obtaining report of drug testing laboratory	1.214
69		12	Non-verification of general sales tax deposit into Government treasury	0.150
70		13	Non accountal of medicines and non proof of	0.180

Name of Formations	Sr. No.	Para No.	Subject	Amount
			consumption	
	71	20	Misuse of electricity and non recovery of residential electricity charges	0.230
SMO RHC Vehova	72	4	Unjustified and doubtful withdrawal of POL	0.559
	73	6	Recovery against absent period	0.041
	74	7	Non recovery of liquidated damages due to late supply	0.141
	75	8	Unjustified purchase of medicines	0.158
	76	9	Recovery of inadmissible allowance to employees	0.083
	77	10	Non verification of GST payment	0.107
	78	11	Payment of pending liabilities	0.092
	79	12	Non deposit of Hospital receipt	0.020
	80	13	Recovery of unauthorized payment of salaries	0.023
	81	15	Loss to government due to non deduction of discount rate on local purchase	0.011
	82	16	Overdrawn on account of POL	0.008
SMO RHC Sarwarwali	83	4	Unauthorized clearance of outstanding liabilities	0.247
	84	6	Doubtful consumption of POL due to unjustified entries in the logbook of ambulance	0.110
	85	7	Unauthentic consumption of POL for generators	0.673
	86	8	Loss due to unjustified purchase of bedding and clothing without requirement	0.174
	87	9	Local purchase of medicines at higher rates, loss due to non availing discount rate	0.086
	88	10	Loss due to less recovery of income tax / withholding tax	0.040
	89	11	Less deduction of income tax	0.012
Dy. DO (Health)	90	12	Non-recovery of liquidated damages	0.061
	91	2	Doubtful consumption of POL , loss of	0.203
SMO RHC Shah Sadar Din	92	3	Unjustified incurrence of expenditure on store items	0.049
	93	3	Recovery of unauthorized payment of social security benefit after regularization	0.195
	94	5	Loss to government due to non-recovery of penal rent from the unauthorized occupants of govt. Residences	0.457
	95	7	Misuse of electricity and non recovery of residential electricity charges	0.026
	96	9	Loss Govt. due to misappropriation of medicine without stock entry and	0.033

Name of Formations	Sr. No.	Para No.	Subject	Amount
			consumption record	
	97	10	Non recovery of maintenance charges	0.081
	98	12	Non-verification of general sales tax deposit into Government treasury	0.126
	99	15	Unauthorized payment made for supply of medicines without obtaining report of drug testing laboratory	0.409
	100	16	Purchase of medicines on higher rates than adjacent district	0.012
DO (Buildings)	101	2	Unjustified payment due to charging of excess rate than the market rate schedule	0.268
	102	3	Over payment on account of tuff tile pavers by charging excessive rate	0.402
	103	4	Overpayment due to allowing of unjustified 5% wastage & contractor profit on carriage	0.119
	104	5	Overpayment by adding "sundry expense" in addition to contractor profit and overhead charges	0.029
	105	6	Overpayment due to non-adjustment of available earth	0.104
	106	9	Overpayment due to non-deduction on account of marble patti	0.022
	107	11	Non- forfeiture of earnest money	1.242
	108	12	Non Deposit of Earnest Money Chances of Misappropriation	12.087
	109	16	Overpayment due making of unjustified overall measurements	0.170
	110	17	Unauthorized payment in excess of quantities provided in TSE	0.143
	111	18	Loss due to non deduction of income tax on old material	0.692
	112	22	Overpayment due to allowing of unjustified compaction	0.171
	113	25	Non- forfeiture of earnest money due to non start of work	0.507
	114	26	Loss due to non recovery of provincial sales tax on services	0.169
	115	28	Non recovery of professional Tax	0.430
	116	30	Unauthorized incurrence of expenditure on repair and maintenance	1.259
	117	31	Un-scrutinized expenditure due to non-production of log book and vouched account	0.228
D.O (Roads)	118	2	Non-obtaining of earnest money	1.678
	119	4	Non-deduction of income tax from the	0.763

Name of Formations	Sr. No.	Para No.	Subject	Amount
			contractor	
	120	9	Loss to government due to non relaying of dismantled material as sub base coursers.	0.075
	121	10	Loss due to less valuing of old material	0.062
	122	12	Payment of salary after retirement from service	0.025
	123	13	Overpayment due to allowing of extra earthwork level	0.138
	124	14	Unjustified payment of hill allowance	0.167
	125	17	Overpayment on account of house rent allowance	0.491
	126	18	Non auction of old machinery/ vehicle	4.400
	127	19		83.923
	128	21	Non-recovery of outstanding amount	0.472
	129	22	Unjustified expenditure on purchase of store	0.078
	130	24	Overpayment due to allowing of unjustified sub-base course material	0.041
D.O (OFWM)	131	3	Recovery of un authorized payment of conveyance allowance during absent period	0.030
	132	4	Unauthorized withdrawal of rent of office buildings	0.075
	133	5	Unjustified payments of TA/DA	0.194
	134	6	Unjustified withdrawal of POL	0.174
	135	7	Unauthentic payments of old liabilities	0.038
EDO (Education)	136	2	Unauthorized retention of public money into account of DDO	14.537
	137	5	Unjustified transfer of SMC funds to closed school	0.601
	138	7	Non verification/non production of GST paid	0.018
	139	8	Loss due to non recovery of provincial sales tax on services	0.023
	140	9	Unjustified withdrawal of TA/DA and hotel charges, recovery of GST	0.025
Dy.DEO (EEM) D.G.Khan	141	4	Recovery of overpayment of hill allowance	0.570
	142	5	Recovery of overpayment due to allowing unauthorized annual increment and ad hoc relief 2016 –	0.097
	143	7	Recovery of irregular payment of inspection allowance during summer vacations	0.128
	144	8	Recovery of unauthorized payment of SSB	0.103
	145	9	Recovery of over payment of 50% ad hoc allowance-2010	0.387
	146	10	Recovery of unauthorized payment of SSB	0.445

Name of Formations	Sr. No.	Para No.	Subject	Amount
	147	11	Recovery on account of pay & allowances due to irregular grant of two increments	0.186
	148	13	Recovery due to payment of inadmissible allowances	0.013
	149	16	Recovery of over payment on account of NSB fund	0.090
	150	17	Doubtful expenditure out of NSB fund	24.643
	151	18	Overpayment on account of income tax	0.136
	152	19	Less deduction of income tax-	0.916
Dy.DEO (EE-W) D.G.Khan	153	2	Unauthorized withdrawal of inadmissible allowances	0.036
	154	4	Non recovery of penalty imposed during absent period	0.076
	155	5	Overpayment on account of qualification allowance to ESE and S.E.S.E	0.070
	156	6	Unauthorized grant of charge allowance and recovery thereof	0.066
	157	7	Unauthorized withdrawal of ad hoc relief allowance 2013 and 2014	0.020
	158	8	Withdrawal of salary during the period of leave without pay	0.009
	159	10	Over payment on account of 50% ad hoc allowance 2010	0.036
	160	12	Less deduction of group insurance from employees salaries	0.043
	161	13	Doubtful expenditure/non deduction of income tax out of NSB grant	0.085
	162	14	Unauthorized retention of public money	16.460
	163	15	Non deduction of G.P fund, B. Fund and group insurance from employees salaries	0.117
	164	16	Unauthorized payment of social security benefit to permanent employees	0.225
	165	17	Blockage of government money due to non-utilization of NSB fund	2.407
	166	19	Recovery of overpayment due to allowing unauthorized annual increment	0.041
167	20	Recovery of overpayment on account of ad hoc relief allowance 2016	0.014	
168	21	Misclassification of expenditure	3.0	
Dy. DEO (EE-W) Kot Chutta	169	1	Recovery of unauthorized payment of SSB after regularization	0.162
	170	3	Non deposit of fine imposed by authority due to willful absent from duty reported by MEA	0.099

Name of Formations	Sr. No.	Para No.	Subject	Amount
	171	4	Unauthorized payment of FA increments	0.109
	172	5	Loss due to non deduction of GP fund from employees salaries	0.072
	173	6	Non surrendering of savings	140.223
	174	7	Recovery of pay during LWOP and HRA	0.018
	175	9	Overpayment of on account of annual increment	0.135
	176	10	Overpayment due to non fixation of pay at initial level	0.261
	177	12	Non depositing of GST/income tax	0.382
	178	13	Doubtful expenditure out of school council fund	1.444
	179	14	Misappropriation out of school council fund	0.114
	180	15	Irregular payment of salaries due to regularized ad hoc appointment	1.998
	181	16	Recovery of overpayment of basic pay	0.042
Dy.DEO (EE-M) Kot Chutta	182	2	Overpayment of due to grant of irregular 1 st annual increment	0.270
	183	3	Overpayment on account of 45% house rent allowance	0.021
	184	6	Non recovery of penalty imposed during absent period	0.061
	185	7	Overpayment due to non-recovery of 30% SSB allowance	0.105
	186	8	Overpayment due to unauthorized award of Bps-09 to P.T.C teachers	0.117
	187	9	Overpayment due to allowing of unauthorized advance increments	0.119
	188	10	Overpayment of due to unjustified award of B-9 and 2 advance increments against same qualification	0.145
	189	11	Unauthorized appointments of P.T.C teachers without prescribed academic qualification,	3.236
	190	12	Overpayment due to payment of unauthorized allowances	0.015
	191	13	Overpayment due to excess payment of 10% ad hoc allowance of 2016	0.027
	192	14	Recovery on account of unauthorized payment of advance increment	0.117
	193	15	Overpayment due to double benefit of higher qualification	0.077
	194	16	Loss to Govt. due to non recovery of overpayment	0.009
	195	17	Unauthorized payment of ad hoc allowance	0.116

Name of Formations	Sr. No.	Para No.	Subject	Amount
	196	18	Non availability of proof of sales tax /income tax deductions	0.826
	197	19	Expenditure without receipt of store	3.842
Dy. DEO (EE-M) Taunsa	198	1	Recovery of unauthorized payment of salaries	0.088
	199	3	Unauthorized withdrawal of pay and allowances during absent period and after termination of contract	0.197
	200	4	Recovery of unauthorized withdrawal of inadmissible allowances	0.076
	201	5	Recovery of unauthorized payment of SSB after regularization	0.342
	202	6	Recovery of overpayment due to unauthorized allowing annual increment without completing six month service	0.582
	203	7	Recovery of overpayment due to non adjustment of ad hoc allowance-2016 after regularization	0.150
	204	8	Unauthorized payment of qualification allowance to ESE and SESE	0.050
	205	9	Non recovery of penalty/fine imposed due to willful absent from duty	0.124
	206	10	Less deduction of group insurance from employees salaries	0.106
	207	14	Misappropriation/doubtful withdrawal out of NSB fund	3.535
	208	15	Loss to Govt. Due to non deduction/deposit of income tax/G. Sales tax	1.341
	209	17	Overpayment due to unauthorized award of Ma/B. Ed increment to teachers	0.091
	210	18	Overpayment due to payment of higher rates of POL than notified by OGRA	0.003
	211	19	Unjustified payment of salaries of Bps- 7 to PTC teachers	1.857
Principal GBHS Wallay wala	212	2	Recovery of unauthorized payment of science teaching allowance	0.034
	213	3	Unauthorized payment of salaries during absent from duty	0.067
	214	4	Recovery of overpayment due to unauthorized allowing annual increment	0.058
	215	5	Recovery due to payment of inadmissible allowances	0.020
	216	6	Recovery due to payment of inadmissible personal allowances	0.016
	217	7	Recovery of unauthorized payment of salaries	0.060

Name of Formations	Sr. No.	Para No.	Subject	Amount
	218	8	Overpayment on account of qualification allowance to SESE	0.031
	219	12	Unauthorized grant of charge allowance and recovery thereof	0.016
	220	13	Non production of sales tax returns	0.126
	221	14	Recovery on account of pay & allowances due to irregular grant of Bs-09 to PTC teachers	0.443
	222	15	Less deduction of group insurance from employees salaries	0.007
H.M GBHS (Boys) Nizamabad Taunsa	223	2	Recovery of unauthorized payment of qualification allowance to SST	0.023
	224	3	Non production of sales tax returns	0.076
	225	6	Recovery of unauthorized payment of conveyance allowance during leave	0.010
	226	7	Less deduction of group insurance from employee's salaries	0.004
H.M GGHS Model Town	227	3	Non-verification of general sales tax deposit into government treasury	0.075
	228	4	Unauthorized expenditure without approval from school council	0.430
	229	6	Likely misappropriation of ups	0.040
Dy.DEO (EE-W) Taunsa	230	1	Recovery of overpayment due to non fixation of basic pay	0.411
	231	2	Unauthorized payment of social security benefit to permanent employees	0.247
	232	3	Recovery of overpayment due to unauthorized allowing annual increment	0.058
	233	4	Overpayment due to non adjustment of ARA-2016 after regularization	0.022
	234	5	Recovery of irregular payment of conveyance allowance during summer vacations	0.019
	235	6	Non recovery of penalty imposed during absent period	0.173
	236	7	Unauthorized payment of inspection allowance during leave	0.060
	237	8	Unauthorized withdrawal of inadmissible allowances	0.032
	238	9	Unauthorized withdrawal of charge allowance	0.016
	239	11	Unauthorized withdrawal of inadmissible allowances	0.017
	240	12	Overpayment on account of qualification allowance to ESE	0.060

Name of Formations	Sr. No.	Para No.	Subject	Amount
	241	14	Doubtful expenditure on payment of salaries to temporary teachers out of NSB grant	0.038
	242	15	Withdrawal of salary during the period of leave without pay	0.038
	243	16	Unauthorized payment of general sales tax	0.170
	244	17	Doubtful expenditure of out of NSB funds	0.339
	245	18	Non availability of proof of sales tax and income tax returns	0.218
	246	19	Non-recovery of overpayment	0.013
	247	20	Unauthorized payment of previous years liabilities	0.031
	248	21	Irregular expenditure on repair of vehicle	0.055
Principal deaf & Defective	249	3	Illegal supply of electricity to residences and non recovery of electricity charges	0.197
	250	4	Non recovery of penal rent from Unauthorized occupants of govt. Residence	0.221
	251	5	Unauthorized retention of student stipend into DDO account	0.939
Headmaster Government City school D.G.Khan	252	1	Overpayment of qualification allowance to SST	0.119
	253	2	Recovery of inadmissible allowances	0.150
	254	3	Overpayment due to Unauthorized award of Ma/B. Ed increments recovery thereof	0.300
	255	4	Overpayment due to irregular grant of 1 st annual increment	0.143
	256	5	Unauthorized award of B-9 and 2 advance increments against same qualification recovery	0.209
	257	6	Overpayment due to irregular grant of 1 st annual increment	0.098
	258	7	Recovery of un authorized payment of conveyance allowance during leave on full pay	0.033
	259	10	Loss due to less deduction of income tax	0.033
	260	11	Non-deduction of sales taxes	0.086
	261	12	Purchases without receipt of store	0.512
Principal GHHS Samina	262	3	Recovery of unauthorized payment of conveyance allowance during leave (LFP)	0.004
	263	4	Recovery of overpayment due to allowing unauthorized allowances after regularization of service	0.010

Name of Formations	Sr. No.	Para No.	Subject	Amount
	264	5	Unauthorized auction of trees	0.114
	265	6	Non-verification of general sales tax deposit into government treasury	0.059
	266	7	Unauthorized expenditure without approval from school council	0.785
	267	8	Misappropriation out of faroogh-e-taaleem fund	0.169
Headmaster GHS Gaddai	268	2	Recovery of overpayment of 50% ad hoc allowances 2010	0.021
	269	3	Recovery of unauthorized payment of salaries	0.034
	270	4	Recovery of unauthorized payment of conveyance allowance during leave (LFP)	0.101
	271	5	Misappropriation of amount drawn without actual purchase and stock entry	0.069
	272	6	Unauthorized payment of science teaching allowance	0.040
	273	7	Unauthorized payment of salaries during absent from duty	0.437
	274	9	Unauthorized award of Ma/B.Ed increments to EST and overpayment	0.028
	275	10	Recovery of one month pay due to resignation from contract services	0.013
	276	11	Unauthorized retention of public money into tuition fee account	0.015
	277	13	Cash drawn without actual expenditure	0.053
Headmistress Govt. Girls High School Paigah	278	2	Recovery of overpayment owing to leave without pay	0.084
	279	9	Unjustified purchase of store items	0.258
Principal Higher Secondary School Mana Ahmadani	280	3	Recovery of inadmissible allowances	0.140
	281	4	Recovery of overpayment due to allowing unauthorized allowances after regularization of service	0.099
	282	6	Recovery of overpayment on account of SSB after regularization of service	0.207
	283	8	Unjustified purchase of store items	0.154
	284	9	Irregular expenditure due to without approval of finance department	0.869

Part-II**[Para 1.1.2]****Memorandum for Departmental Accounts Committee Paras
pertaining to Audit Year 2016-17**

(Rupees in million)

Name of Formations	Sr. No.	Para No.	Subject	Amount
DCO	285	2	Unauthorized expenditure on refreshment	0.876
	286	3	Loss due to non deduction of Income Tax	0.645
	287	5	Unjustified payment of allowances	0.249
	288	7	Un-scrutinized expenditure due to improper maintenance of logbooks	3.189
	289	8	Unauthorized expenditure on purchase of stationery	1.197
	290	9	Unauthorized purchase of machinery and equipment	0.299
	291	12	Un authorized payment of other miscellaneous expenditure	0.258
	292	13	Loss to the Government due to Unauthorized withdrawal of POL	0.570
	293	14	Loss to the Government on account of electricity	0.095
	294	15	Loss to the Government due to withdrawal of pay & allowances without performing duties	0.183
	295	16	Unauthorized payment of advertisement charges	0.183
	296	17	Unauthorized withdrawal of Ph.D. Allowance	0.050
	297	18	Loss to the Government due to non taking of closing balance /stocks	0.102
	298	19	Non refund of balance	0.096
299	20	Unjustified repair of vehicles	0.902	
300	21	Doubtful consumption of store items	0.593	
EDO (F&P)	301	1	Unauthorized withdrawal of self-sanctioned benefit	0.057
	302	2	Unjustified expenditure without pre-audit	4.736
	303	3	Non-deduction of Income Tax from the contractor	0.355
	304	4	Unauthorized allocation of budget for purchase of assets	3.863
	305	5	Unauthorized provision of supplementary grants	283.521
	306	6	Unjustified allocation of funds against nil budget in original appropriation	19.753
	307	7	Unauthorized purchase of stationery	0.346

Name of Formations	Sr. No.	Para No.	Subject	Amount
	308	8	Unauthorized budget allocation for contingent paid staff	2.721
	309	9	Loss to the Government	3.960
	310	10	Unauthorized upward transfer of funds	282.405
DO (Forest)	311	3	Unjustified expenditure against labour charges of plants and overpayment	0.147
	312	5	Unjustified and doubtful consumption of POL	0.383
	313	6	Unjustified expenditure against labour charges of nursery	0.841
	314	7	Overpayment due to payment of higher rates of POL than notified	0.015
	315	8	Unjustified incurrence of expenditure on repair of vehicles	0.390
DO (OFWM)	316	2	Unjustified and doubtful expenditure on consumption of POL and repair of vehicle	0.295
	317	3	Loss due to less deduction of group insurance from employees salaries and non- deduction of Conveyance Allowance	0.029
	318	4	Unjustified and doubtful consumption of POL	0.359
	319	5	Recovery of un authorized payment of Conveyance Allowance during absent/leave period	0.014
	320	7	Unjustified repair of vehicles	0.120
	321	8	Unjustified purchase of store items	0.104
	322	10	Unauthorized retention of public money at the close of financial year	1.005
EDO (Health)	323	1	Non recovery of penalty imposed during absent period	0.218
	324	2	Loss to the Government due to non registration of health care establishment and hospitals	0.530
	325	3	Non-recovery of overpayment	0.045
	326	4	Loss to the Government due to non renewal of license to pharmacies and medical stores	0.430
	327	7	Loss of the Government due to unjustified utilization of POL	0.078
	328	9	Overpayment due to payment of higher rates of POL than notified by OGRA	0.068
	329	10	Non deduction/production of Sales Tax invoices/returns	0.136
	330	11	Less deduction of Group Insurance from employees salaries	0.021
	331	13	Misclassification of expenditure	0.142
Headmistress GGHS Adil Peer	332	1	Recovery of un authorized payment of Conveyance Allowance during leave on full	0.086

Name of Formations	Sr. No.	Para No.	Subject	Amount
			pay	
	333	2	Recovery of pay and allowances drawn during leave without pay	0.018
	334	3	Non deduction of Income Tax and Sales Tax	0.044
	335	5	Unjustified and doubtful withdrawal/transfer without repair of building	0.100
	336	6	Blockage of the Government money due to non-utilization of NSB fund	1.126
	337	7	Unauthorized expenditure out of NSB fund	0.077
	338	8	Non-refund of salary during the period of absent	0.157
	339	9	Unauthorized payment of salaries during absent from duty	0.038
	340	10	Unjustified transfer of computer instructor resulted into closing of computer lab	2.00
	341	11	Irregular expenditure on purchase of furniture & fixture without advertisement	0.399
MS THQ Hospital Taunsa	342	1	Unauthorized inclusion of Sales Tax in electricity bills	0.418
	343	7	Purchase of vaccine and X-Ray at higher rates resulting overpayment	0.264
	344	9	Unauthorized payment of uniform / livery allowance	0.046
	345	10	Over withdrawal of POL by charging the MPG of non AC season for AC rates	0.115
	346	13	Recovery of un authorized payment of Conveyance Allowance and HSRA during leave on full pay	0.126
	347	16	Unauthorized payment of previous years liabilities	0.893
	348	18	Unauthorized purchase of stationary beyond competency and without advertisement	0.380
DO (Health)	349	1	Loss due to less recovery of Income Tax / Withholding Tax	0.085
	350	2	Unjustified expenditure on repair of machinery & equipment	0.251
	351	3	Unauthorized clearance of outstanding liabilities	1.045
	352	4	Non recovery of liquidity damages	0.020
	353	5	Unjustified expenditure on repair of furniture & fixture	0.173
	354	7	Unjustified incurrence of expenditure on store items	1.248
	355	8	Unjustified local purchase of medicines	0.060

Name of Formations	Sr. No.	Para No.	Subject	Amount
	356	9	Misappropriation due to excessive consumption of fixer / developer	0.016
	357	10	Non-verification of General Sales Tax deposit into the Government treasury	0.310
	358	11	Unjustified consumption of POL	0.079
	359	13	Loss due to non recovery of Income Tax	0.015
	360	14	Recovery of irregular payment of Conveyance Allowance during leave	0.068
	361	15	Recovery of unauthorized withdrawal of Health Sector Reform Allowance	0.012
	362	18	Unjustified excessive purchase of medicines	0.144
	363	20	Unjustified withdrawal of hotel charges, recovery of GST	0.032
	364	21	Unjustified allocation and transfer of funds to PRSP	65.200
	365	22	Unauthorized retention of public money into account of DDO	1.126
Dy. DEO (EE-M) Taunsa	366	2	Non recovery of penalty/fine imposed during absent period	0.918
	367	4	Overpayment due to irregular award of M.A. increments to secondary school teachers	0.100
	368	5	Non deduction of G. P.Fund, B. Fund and Group Insurance from employees salaries	0.387
	369	8	Unauthorized withdrawal of Charge Allowance	0.017
	370	9	Overpayment due to Unauthorized award of MA/B.Ed increment to middle school teachers	0.029
	371	10	Non-refund of salary during the period of leave without pay	0.139
	372	11	Less deduction of Group Insurance from employees salaries	0.114
	373	12	Unauthorized withdrawal of inadmissible allowances	0.089
	374	13	Overpayment on account of Qualification Allowance to ESE and S. E.S.E	0.017
	375	14	Unauthorized award of advance increment and BS-09 on acquiring same qualification	0.180
	376	15	Recovery of over payment on account of 50% Ad hoc Allowances 2010	0.050
	377	16	Appointments without prescribed qualification	9.802
	378	18	Unauthorized payment of social security benefit to permanent employees	0.096
	379	19	Unauthorized expenditure out of NSB fund	0.359
380	20	Blockage of the Government money due to non-utilization of NSB fund	10.671	

Name of Formations	Sr. No.	Para No.	Subject	Amount
	381	23	Unauthorized payment of Ad hoc Allowance 2011	0.176
	382	24	Non deduction of Income Tax	0.007
	383	25	Overpayment due to payment of higher rates of POL than notified by OGRA	0.006
DO (Roads)	384	2	Overpayment due to non deduction of shrinkage	0.997
	385	5	Unjustified payment of earthwork excavation	0.217
	386	6	Double withdrawal on account of same item and same reaches	0.172
	387	8	Overpayment on account of withdrawal of salaries after retirement	0.402
	388	15	Unjustified expenditure on account of canal bridge	28.964
	389	16	Overpayment due to unjustified measurement	0.477
	390	18	Overpayment on account of House Rent Allowance	0.490
	391	19	Unauthorized withholding of amount due to shortage of funds	1.411
	392	22	Rush of expenditure under development grants at the close of financial year	121.261
	393	23	Inadmissible withdrawal of social security benefits after regularization of service	0.215
	394	24	Recovery of overpayment due to grant of annual increment without completing six month service	0.036
	395	25	Non execution of contract resulting loss to the Government	0.200
	396	26	Overpayment due to non-recovery of price variation of bricks	0.048
	397	28	Loss due to non-deduction of the rate of MS bars	0.457
	398	30	Overpayment on account of use of local sand	0.459
	DO (Buildings)	399	2	Overpayment due to less recovery of useable bricks/bats
400		4	Loss due to non-transportation of sub-base course material and earth	4.148
401		5	Loss to the Government due to non credit of lapsed securities	15.281
402		10	Overpayment on account of use of local sand	0.672
403		11	Overpayment due to allowing of unjustified volume of loose carriage	0.384
404		12	Unjustified provision of contractor profit on carriage of tuff pavers	0.124

Name of Formations	Sr. No.	Para No.	Subject	Amount	
	405	13	Non-deduction of Sales Tax or non-obtaining of Sales Tax invoices	0.702	
	406	15	Overpayment due to non-adjustment of available earth	0.115	
	407	16	Unjustified provision of wastage on tuff pavers	0.180	
	408	17	Loss to the Government due to defective planning	28.444	
	409	19	Unauthorized procurement of electric fan	4.347	
	410	21	Loss of due to unjustified deduction of old material	0.202	
	411	22	Non-recovery due to non reducing of brick rate	1.882	
	412	23	Overpayment due to utilization of sub-base material instead of stone ballasts	0.556	
	413	25	Non- forfeiture of earnest money	0.309	
	414	26	Overpayment due to allowing of unjustified brick ballast and sand	0.125	
	415	27	Loss to the Government due to release of lapsed securities	1.585	
	416	28	Overpayment due to excessive use of R.C.C	0.415	
	EDO (Agriculture)`	417	1	Loss due to non deduction of Income Tax	0.375
		418	3	Unjustified expenditure on account of wastage of commodities during Ramzan Bazar	0
		419	4	Un authorized payment of other miscellaneous expenditure	0.184
		420	5	Loss to the Government due to purchase of commodities at higher rate then the open market rates	0.352
421		6	Loss to the Government due to non taking of closing balance /stocks	0.319	
422		7	Loss to the Government due to overpayment of 20% quality premium	0.323	
423		9	Un authorized payment of salary to contingent staff	0.036	
424		10	Recovery of un authorized payment of Conveyance Allowance during leave on full pay	0.029	
425		11	Unjustified repair of vehicles	0.067	
Social Welfare Nigehban Centaer		426	1	Unjustified withdrawal due to negligence and poor core working/purpose	0.824
	427	2	Recovery of unauthorized payment of Conveyance Allowance during leave	0.015	
	428	3	Unjustified and irregular withdrawal of pay without work performed/attendance	0.821	
	429	4	Recovery due to willful and habitual absentees	0.058	

Name of Formations	Sr. No.	Para No.	Subject	Amount
	430	6	Doubtful consumption of POL due to non production of logbooks	0.242
Dy.DEO (EEM) D.G.Khan	431	2	Recovery due Unauthorized grant of Charge Allowance	0.648
	432	3	Unauthorized payment of Inspection Allowance	0.730
	433	4	Overpayment due to non incorporation of entry in the service books regarding penalty imposed on the teachers	0.448
	434	5	Recovery on account of pay and allowance	0.148
	435	6	Recovery on account of pay & allowances due to irregular grant of BS-09 to P.T.C teachers	0.387
	436	7	Recovery of overpayment due to unauthorized allowing annual increment	0.465
	437	8	Non deposit of fine imposed by authority due to willful absent from duty reported by MEAs	0.497
	438	10	Recovery of Unauthorized payment of SSB	0.423
	439	11	Recovery of irregular payment of Inspection Allowance during summer vacations	0.060
	440	14	Overpayment due to grant of annual increment without completing six months service	0.056
	441	15	Overpayment on account of Qualification Allowance to elementary school educator	0.016
	442	16	Recovery of overpayment of Qualification Allowance due to double benefit	0.043
	443	17	Recovery of un authorized payment of pay and allowances	0.126
	444	18	Unauthorized appointment and payment of salaries	3.148
	445	19	Irregular payment of salaries due to regularization of ad hoc appointment	1.547
	446	20	Irregular payments against arrears of pay	0.835
	447	21	Recovery due to payment of inadmissible allowances	0.036
	448	22	Recovery due to unjustified payment of salaries of absent period	-
	449	23	Non refund of one month salary after termination recovery	0.086
450	26	Doubtful expenditure out of NSB	0.246	
Dy. DEO (EE-M) Kot Chutta	451	1	Non deposit of fine imposed by authority due to willful absent from duty reported by MEAs	0.157
	452	2	Recovery of irregular payment of Conveyance Allowance during winter vacation	0.375
	453	3	Recovery of unauthorized payment of	0.032

Name of Formations	Sr. No.	Para No.	Subject	Amount
			qualification allowance	
	454	4	Withdrawal of pay and allowances after termination	0.046
	455	5	Unauthorized retention of public money in DDO account	4.179
	456	6	Less deduction of Group Insurance from salaries of employees	0.056
	457	7	Unauthorized payment of Inspection Allowance	0.104
	458	8	Recovery of unauthorized payment of inadmissible allowance	0.029
	459	9	Recovery on account of unauthorized payment of advance increment	0.026
	460	10	Unauthorized payment of pay and allowances without attendance record	0.044
	461	11	Overpayment on account of Conveyance Allowance drawn during summer vacation	0.333
	462	12	Loss on account of Conveyance Allowance	0.040
	463	13	Unauthorized grant of Charge Allowance	0.066
	464	14	Non refund of salary during the period of leave without pay	0.075
	465	15	Recovery of unauthorized payment of Conveyance Allowance during leave on full pay	0.044
	466	16	Recovery of unauthorized payment of inadmissible House Rent Allowance	0.017
	467	17	Likely misappropriation expenditure out of non salary budget on civil work	0.847
	468	18	Expenditure out of non salary budget on uniform without proof	0.088
	469	19	Withdrawal of the Government money out of non salary fund without receipt of stores	0.197
	470	20	Withdrawal of the Government money out of non salary fund for arms without any receipt	0.009
	471	21	Unauthorized retention of public money in hand	0.040
DO (Enterprise)	472	2	Doubtful expenditure on repair of vehicle	0.820
	473	4	Doubtful issuance of stores	1.041
	474	5	Loss to the Government due to misappropriation of POL	0.055
	475	6	Unjustified expenditure on hotel charges	0.144
	476	7	Overpayment due to grant of annual increment without completing six month service and recovery	0.069
	477	8	Unauthorized payment of previous years	0.360

Name of Formations	Sr. No.	Para No.	Subject	Amount
			liabilities	
	478	9	Overpayment due to payment of higher rates of POL than notified by OGRA	0.055
	479	10	Unjustified expenditure on TA/DA	0.391
	480	12	Purchase of ups battery on higher rate and recovery	0.016
	481	13	Non production of Sales Tax returns	0.191
	482	14	Unjustified excessive expenditure of POL	0.180
	483	15	Loss due to non recovery of Withholding Tax on services	0.069
	484	16	Misclassification of expenditure	0.276
Principal GGHS Tibbi Qaisrani	485	2	Recovery of un authorized payment of salary after transfer	0.028
	486	3	Recovery of inadmissible allowances	0.091
	487	5	Recovery of un authorized payment of Science Teaching Allowance	0.062
	488	6	Recovery of un authorized payment of salaries	0.021
	489	7	Recovery of un authorized payment of Hill Allowance	0.016
	490	8	Recovery of un authorized payment of Mobility Allowance/ Conveyance Allowance	0.084
	491	10	Non verification/non production of GST paid	0.048
Headmaster GHS (Boys) Taunsa	492	1	Recovery of unauthorized payment of Conveyance Allowance during leave (LFP)	0.032
	493	3	Misappropriation of cash drawn from Farogh-e-Taleem fund without disbursement	0.550
	494	5	Recovery of unauthorized payment of salaries	0.046
	495	6	Non recovery of G.P fund advance	0.044
	496	7	Unauthorized award of MA/B.Ed increments to EST and overpayment	0.312
	497	8	Unauthorized withdrawal of inadmissible allowances	0.040
	498	9	Unauthorized payment of salaries during absent from duty	0.442
	499	12	Overpayment due to grant of annual increment without completing six month service	0.009
DO (Livestock)	500	1	Misappropriation due to excessive withdrawal of POL	0.060
	501	2	Unjustified expenditure of POL	0.091
	502	4	Unauthorized withdrawal of the Government money without receipt of stores	1.097
	503	5	Unauthorized procurement against defective advertisement as well as expenditure incurred in beyond the competency	2.585

Name of Formations	Sr. No.	Para No.	Subject	Amount
	504	7	Non-verification of General Sales Tax deposit into the Government treasury	0.098
	505	8	Non forfeiture of call deposits	0.250
	506	9	Non deposit of the Government receipts	0.017
	507	11	Unjustified withdrawal of POL	0.011
	508	12	Unjustified expenditure on publicity	0.115
	509	13	Doubtful expenditure on repair of vehicles	0.441
Dy.DEO (EE-W) Taunsa	510	2	Non recovery of penalty imposed during absent period	0.243
	511	4	Non-refund of salary during the period of leave without pay	0.121
	512	5	Unauthorized withdrawal of charge allowance	0.054
	513	6	Appointments without prescribed qualification	2.861
	514	7	Overpayment on account of Qualification Allowance to ESE	0.117
	515	8	Loss to the Government due to non recovery of overpayment	0.022
	516	9	Non deduction of Income Tax and Sales Tax	0.042
	517	10	Unauthorized withdrawal of inadmissible allowances	0.256
	518	11	Less deduction of Group Insurance from employees' salaries	0.158
	519	12	Unauthorized award of 2 advance increment and BS-9 on acquiring same qualification	0.066
	520	13	Recovery of over payment on account of 50% Ad hoc Allowances 2010	0.014
	521	14	Unauthorized payment of advance increment	0.071
	522	15	Unauthorized payment of pay and allowances	1.740
	523	16	Unauthorized payment of annual increment	0.073
	524	18	Unauthorized payment of Ad hoc Allowance 2011	0.068
	525	20	Non availability of proof of Sales Tax /Income Tax returns	0.266
	526	21	Blockage of the Government money due to non-utilization of NSB fund	14.746
	527	22	Unauthorized payment of pay and allowances	0.218
SMO RHC Choti Zareen	528	1	Misappropriation on account of medicines	0.558
	529	2	Non recovery of liquidated damages due to late supply	0.210
	530	3	Purchase of medicines on higher rates from same & different supplier than adjacent district	0.205
	531	12	Non verification/non production of GST paid	0.319
	532	13	Overpayment due to higher rate, purchase	0.646

Name of Formations	Sr. No.	Para No.	Subject	Amount
			without advertisement and misclassification of expenditure	
	533	14	Recovery of un authorized payment of salaries	0.219
	534	15	Unauthorized clearance of outstanding liabilities	0.244
	535	16	Irregular appointment and payment of salaries	1.204
	536	18	Doubtful issuance of medicines due to non availability of proof of consumption	0.021
	537	19	Irregular expenditure on repair of machinery	0.354
	538	20	Withdrawal of the Government money without receipt of x-ray films resulted misappropriation	0.067
	539	22	Unjustified cancelation of stock entry of medicines resulted chances of misappropriation	0.281
SMO RHC Kala	540	1	Non proof of consumption of local purchase medicines and non available in store	0.633
	541	2	Local purchase of medicines at higher rates, loss to the Government due to non deduction of discount rate	0.167
	542	3	Non recovery of liquidated damages due to late supply	0.268
	543	4	Purchase of medicines on higher rates from same & different supplier than adjacent district	0.252
	544	9	Recovery of un authorized payment of Conveyance Allowance, HSRA during leave on full pay	0.021
	545	14	Non verification/non production of GST paid	0.198
	546	15	Unjustified/doubtful purchase of blanket during June	0.044
	547	16	Misclassification of expenditure	0.060
	548	17	Unauthorized clearance of outstanding liabilities	0.982
	549	19	Non accountal of store/medicines and non availability of proof of consumption	0.177
	550	20	Payment of pay & allowance without verification of degree	1.672
	551	22	Unjustified payment of salaries without performing duty	0.658
SMO RHC Tibbi Qaisrani	552	3	Unauthorized payment of previous years liabilities	0.328
	553	5	Non deposit of fees into the Government treasury	0.020
	554	6	Recovery of unauthorized payment of Conveyance Allowance, HSRA during leave on full pay	0.041

Name of Formations	Sr. No.	Para No.	Subject	Amount
	555	7	Doubtful issuance of medicines due to non availability of proof of consumption	0.085
	556	8	Irregular appointment on ad hoc basis and withdrawal of salaries	0.054
	557	9	Non verification of GST payment	0.077
	558	10	Unjustified expenditure on transportation of medicine	0.031
	559	11	Non utilization of funds for purchase of medicine	0.734
SMO RHC Qadirabad	560	1	Purchase of medicines on higher rates than adjacent district and same suppliers	0.807
	561	3	Unauthorized withdrawal of the Government money without receipt of stores	0.160
	562	4	Non recovery of liquidated damages due to late supply	0.263
	563	9	Withdrawal of salaries during absent period	0.374
	564	11	Doubtful issuance of medicines due to non availability of proof of consumption	0.365
	565	12	Withdrawal of salary after expire of contract	0.084
	566	14	Recovery of un authorized payment of Conveyance Allowance, HSRA during leave on full pay	0.022
	567	15	Unauthorized withdrawal of in-admissible allowance	0.033
	568	16	Recovery of overpayment on account of basic pay	0.016
	569	17	Non deduction/verification of GST paid	0.175
	570	18	Unauthorized payment of previous years liabilities	1.031
	571	21	Misclassification of expenditure	0.243
	572	22	Unjustified expenditure on repair of machinery& equipment	0.267
DO (UDCP)	573	1	Recovery of unauthorized payment of Conveyance Allowance during leave	0.030
	574	2	Misappropriation through double withdrawal of same bills	0.027
	575	3	Loss to the Government of due to theft of bicycle	0.008
	576	4	Recovery due to willful and habitual absentees	0.063
	577	6	Non verification of TA/DA bills	0.060
	578	7	Unauthorized retention of an employee in bank	0.186
Dy. DO (UDP) Kot Chutta	579	1	Unauthorized payment to contingent paid staff	0.049
	580	2	Unauthorized payment of pay and allowances without attendance record	1.285

Name of Formations	Sr. No.	Para No.	Subject	Amount
	581	3	Recovery of unauthorized payment of Conveyance Allowance during leave on full pay	0.015
	582	4	Non availability of vouched accounts	0.331
	583	5	Loss of the Government due to unauthorized payment of electricity bills and rent of building	0.377
EDO (Education)	584	1	Misappropriation on account of stipend	0.203
	585	2	Loss on account of Conveyance Allowance	0.010
	586	4	Unjustified withdrawal of hotel charges, recovery of GST	0.019
	587	6	Unjustified Expenditure incurred on Construction of vantage point	6.00
	588	7	Unjustified transfer of funds to school	3.389
	589	9	Unauthorized use of the Government vehicle and loss to the Government on account of POL	0.060
	590	10	Loss to the Government due to non recovery of registration fee from un-registered schools	0.673
	591	11	Non maintenance of stock register of stores	4.204
	592	13	Non deduction/production of Sales Tax invoices / returns	0.550
Dy.DEO (EE-W) D.G.Khan	593	2	Recovery of un authorized payment of Conveyance Allowance during leave on full pay	0.076
	594	3	Unauthorized withdrawal of inadmissible allowances	0.059
	595	5	Non recovery of penalty imposed during absent period	0.477
	596	6	Dual withdrawal of the Government money against Inspection Allowance	0.040
	597	7	Overpayment due to double benefit on higher qualification	0.188
	598	8	Overpayment on account of Qualification Allowance to ESE and S.E.S.E	0.181
	599	9	Unauthorized grant of Charge Allowance	0.018
	600	10	Withdrawal pay and allowances after superannuation	0.040
	601	11	Withdrawal of salary during the period of leave without pay	0.012
	602	13	Overpayment due to grant of annual increment without completing six month service	0.152
	603	14	Over payment on account of 50% Ad hoc Allowance 2010	0.487
	604	15	Overpayment due to irregular award of selection grade	0.266

Name of Formations	Sr. No.	Para No.	Subject	Amount
	605	17	Less deduction of Group Insurance from employees salaries	0.431
	606	18	Non-recovery of overpayment	0.079
	607	20	Doubtful expenditure out of NSB grant	3.336
Principal GGHS Mulquid shah Qadeem	608	2	Overpayment due to irregular award of advance increments recovery	0.057
	609	3	Recovery of un authorized payment of Science Teaching Allowance	0.050
	610	6	Recovery of un authorized payment of Computer Allowance	0.193
	611	7	Recovery of inadmissible allowances	0.067
	612	8	Recovery of unauthorized payment of SSB	0.039
	613	9	Non deduction of group insurance, benevolent fund and GPF from the pay of permanent employees	0.093
Principal HSS Sakhi Sarwar	614	1	Recovery of overpayment due to allowing social security benefits after regularization of service	0.324
	615	2	Recovery of overpayment due to allowing unauthorized allowances after regularization of service	0.087
	616	6	Recovery of overpayment owing to erroneous salaries	0.215
	617	7	Recovery of un authorized payment of Conveyance Allowance during absent/leave period	0.024
	618	8	Unjustified and doubtful withdrawal without receipt of store items and repair of building	0.182
	619	9	Irregular and unjustified payment pay and allowance	0.289
	620	10	Unjustified purchase of store items	0.060
	621	11	Loss due to less deduction of Group Insurance from employees salaries	0.032
	622	12	Recovery of excess payment on account of TA/DA	0.079
	623	13	Recovery of overpayment on pay and allowance	0.038

Annexure-B

Summary of Appropriation Accounts by Grants and Appropriation for the Financial Year 2016-17

(Rupees in million)

Grant No.	Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
						(+) Excess
						(-) Lapse
3	Provincial Excise.	16.282	0.000	16.282	6.626	9.656
5	Forests.	9.720	0.000	9.720	3.319	6.401
7	Charges on A/c of M. V. Act.	8.912	0.000	8.912	2.431	6.480
8	Other Taxes & Duties.	7.044	0.138	7.182	2.999	4.184
10	General Administration.	348.030	0.000	348.030	73.661	274.369
15	Education.	5,234.357	0.000	5,234.357	3,049.692	2,184.664
16	Health Services.	972.679	0.000	972.679	464.771	507.908
17	Public Health.	4.845	0.000	4.845	2.263	2.582
18	Agriculture.	125.698	0.000	125.698	54.273	71.425
19	Fisheries.	4.178	0.000	4.178	1.831	2.347
20	Veterinary.	165.894	29.220	195.115	104.301	90.814
21	Co-operation.	31.156	0.233	31.389	14.177	17.212
22	Industries.	6.394	0.000	6.394	2.307	4.086
23	Miscellaneous Departments.	8.761	0.000	8.761	3.319	5.441
24	Civil Works.	82.753	0.000	82.753	25.294	57.459
25	Communications.	153.865	0.000	153.865	59.236	94.629
31	Miscellaneous.	52.158	0.000	52.158	21.221	30.937
32	Civil Defence.	8.347	0.160	8.508	2.743	5.764
	Development (Current).	40.038	0.000	40.038	0.000	40.038
Total Non-development		7,281.109	29.751	7,310.860	3,894.465	3,416.396
Development						
36	Development.	431.113	0.000	431.113	259.539	171.574
41	Highways, Roads & Bridges.	150.163	0.000	150.163	136.584	13.579
42	Government Buildings.	3.358	0.000	3.358	2.783	0.575
Total Development		584.635	0.000	584.635	398.906	185.729
Grand Total		7,865.744	29.751	7,895.495	4,293.371	3,602.125

Annexure-C

[Para 1.2.2.1]

Mis-procurement of miscellaneous items –Rs 100.545 million

(Rupees in million)

Sr. No.	DDOs	Items	Amount
1	Headmistress Govt. Girls High School Paigah	Contingent Expenditure	0.520
2	GHHS Mana Ahmadani		0.624
3	District Officer (Health)	Cost of other stores / Others	1.122
		Purchase of medicine	0.769
4	SMO RHC Barthi		0.801
		Cost of other stores / Others	0.542
5	EDO (Education)	stationery	0.166
6	SMO RHC Shadan Lund	Purchase of medicine	0.811
		Cost of other stores / Others	0.975
7	DCO	Stationery	1.036
			1.085
8	MS THQ Hospital Taunsa	X-Ray	0.369
			1.458
9	EDO (Health)	Contingent Expenditure	1.185
10	GBHS Wallay Wala		0.500
			0.926
11	SMO RHC Vehoa	Purchase of medicine	0.673
12	SMO RHC Vehoa	X-Ray films	0.739
13	SMO RHC Shah Sadar Din	General Store Item	1.217
14	D.O (Roads)	Construction work	83.923
15	Principal Deaf and Defective School D.G.Khan	Purchase of uniforms	1.104
Total			100.545

Annexure-D**[Para 1.2.2.3]****Loss due to non black listing of defaulting contractors –Rs 34.451 million**

(Rupees in million)

No. As per T/Regis.	Name of Work	TS Amount	Contractor	% Above/ Below	Above/ Below	Remarks
173	Construction of 2 Nos toilet block in GGPS Bohar No.1 U/C Bohar	0.633	9 Rozi Building	13.99	Below	Cancel
176	Construction of 2 Nos toilet block in GGPS Gabbar Wah U/C Makwal	0.633	9 Rozi Building	16.999	Below	Cancel
177	Construction of 2 Nos toilet block in GGCMS Bughlani U/C Sokar	0.633	9 Rozi Building	4	Above	
163	Provision of drinking water facilities in GGHS Sakhi Sarwar U/C Sakhi Sarwar	0.379	Ameer Bux	4	Above	
164	Construction of toilet block & provision of drinking water facilities in GGMPs Chanan Wala U/C Drahmah	0.34	Ameer Bux	4	Above	
198	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GGPS Nawan Gujja U/C Kot Chutta	1.507	Ameer Bux	15.3	Below	Cancel
90	Provision of drinking water facilities in GPS Dumra U/C Nari Shumali	0.379	Asad Kareem	21.75	Below	Cancel
91	Provision of drinking water facilities in GPS Gaman Wali U/C Jallo Wali	0.379	Asad Kareem	22.5	Below	Cancel
92	Provision of drinking water facilities in GPS Sokar No.1 U/C Sokar	0.379	Asad Kareem	15	Below	Cancel
93	Provision of drinking water facilities in GPS Sokar No. 3 U/C Sokar	0.379	Asad Kareem	15.77	Below	Cancel
187	Construction of boundary wall, provision of gate & gate pillars in GPS Mithay Wali	0.874	Asad Kamran	4.5	Above	
82	Provision of drinking water facilities in GGPS Isplangi U/C Tuman Qiasrani	0.312	Assad Malghani	15	Below	Cancel
192	Construction of boundary wall, provision of gate & gate pillars in GES Paigah	0.874	Asad Malghani	4	Above	
63	Construction of toilet block in GPS Pir Shah Nawazu/C Mubarki	0.317	Ch. Group	17.25	Below	Cancel
130	Construction of boundary wall, provision of gate & gate pillars in GGPS Dorhay Wala No 2	0.337	Ch. Group	4.4	Above	
146	Construction of boundary wall, provision of gate & gate pillars & toilet block in GGPS Paky Wala U/C Ali Wala	0.616	Ch. Group	4.25	Above	
184	Construction of boundary wall, provision of gate & gate pillars in GPS Hairo Gharbi No 1	0.874	Hafiz Ghulam Akbar	1	Below	

No. As per T/Regis.	Name of Work	TS Amount	Contractor	% Above/ Below	Above/ Below	Remarks
185	Construction of boundary wall, provision of gate & gate pillars in GPS Basti Peer	1.633	Hafiz Ghulam Akbar	17.65	Below	Cancel
51	Construction of boundary wall, provision of gate & gate pillars in GPS Bukhara U/C Jallo Wali	0.892	Insha Cons.	15	Below	Cancel
151	Construction of boundary wall, provision of gate & gate pillars in GGPS Fateh Khan U/C Nutkani	0.874	Insha Cons.	4.5	Above	
77	Re-construction of seven class rooms in GBHS Aali Wala. U/C Aali Wala	9.307	M. Ayob Khan	17	Below	
125	Construction of boundary wall, provision of gate & gate pillars & 2 nos toilet block in GGPS Gabool Wala U/C Paigah	1.507	M. Ayyob	16.65	Below	Cancel
142	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block & provision of drinking water facilities in GGPS No. 1 Gadai U/C Gadai	1.53	M. Ayyoub	17.05	Below	Cancel
3	Construction of boundary wall, provision of gate & gate pillars & provision of drinking water facilities in GGPS Naldaf U/C Fazla Katch	1.195	M. Yousif	18	Above	
8	Construction of boundary wall, provision of gate & gate pillars in GGPS Daghay War U/C Barthi	0.531	M. Yousif / M.Nawaz	18	Below	Cancel
77	Re-construction of seven class rooms in GBHS Aali Wala. U/C Aali Wala	9.307	M. Ayob Khan	17	Above	
125	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GGPS Gabool Wala U/C Paigah	1.507	M. Ayyob	16.65	Below	Cancel
138	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block provision of drinking water facilities in GGPS Sarin Wala U/C Pir Adil	1.53	M.Ayyob	4.5	Above	
142	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block & provision of drinking water facilities in GGPS No. 1 Gadai U/C Gadai	1.53	M. Ayyoub	17.05	Below	Cancel
41	Construction of boundary wall, provision of gate & gate pillars & provision of drinking water facilities in GGPS Basti Nala Gharbi U/C Tuman Qiasrani	1.203	M.Ramzan	19.6	Below	Cancel
83	Provision of drinking water facilities in GGPS Jootar Basti P/o Vehowa U/C Tuman Qiasrani	0.312	M.Ramzan	10	Below	Cancel
129	Construction of boundary wall, provision of gate & gate pillars in GGPS Bakhri Now Bramda U/C Bindi	0.874	M.Ramzan	4.5	Above	
100	construction of boundary wall, provision of	1.887	Nadeem	17	Below	Cancel

No. As per T/Regis.	Name of Work	TS Amount	Contractor	% Above/ Below	Above/ Below	Remarks
	gate & gate pillars & 2 Nos toilet block & provision of drinking water facilities in GGMPs Basti Shah U/C Kalo Wala		Akhtaer			
171	Construction of 2 Nos toilet block & provision of drinking water facilities in GGPS Peehar No.1 U/C Tibbi Qaisrani	1.013	Naeem Akhtar	4.4	Above	
172	Construction of 2 Nos toilet block & provision of drinking water facilities in GGMPs Ahmad Pur Lishari U/C Tibbi Qaisrani	0.656	Naeem Akhtar	4.4	Above	
143	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GGPS Mehmat Wala U/C Hazara	1.507	Sayed Safeer Abbas	4.4	Above	
150	Construction of boundary wall, provision of gate & gate pillars in GGPS Madel Kota Ghulam	0.874	Sayed Safeer Abbas	4.4	Above	
155	Construction of boundary wall, provision of gate & gate pillars in GGPS Kot Chutta No.3	0.892	Sayed Safeer Abbas	15.11	Below	Cancel
156	Construction of boundary wall, provision of gate & gate pillars in GGP/S Keemay Wala	0.874	Sayed Safeer Abbas	4.4	Above	
158	Construction of boundary wall, provision of gate & gate pillars & 3 Nos toilet block in GHS Charhoy Wala	2.75	Sayed Safeer Abbas	16.514	Below	Cancel
161	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GHS Pir Adil	2.878	Sayed Safeer Abbas	16.572	Below	Cancel
189	Construction of boundary wall, provision of gate & gate pillars in GPS Noor Wahi Seedran	0.874	Sayed Safeer Abbas	4.4	Above	
Total TS Amount of Cancel Tender		34.151				

Annexure-E**[Para 1.2.2.8]****Loss due to non obtaining of additional performance security –
Rs 13.359 million****(Rupees in million)**

Sr.No. as per T.Reg.	Name of Sector / Sub Sector	T.S with Date	Name of Contractor	% Below	Additional Performance Security
16	Re-construction of two class rooms in GGMPS Javeed Abad U/C Makwal Kalan	2.168	M. Saif UILAH Khan	13.5	0.293
66	Re-construction of two class rooms in GBHS Kharar Buzdar U/C Mubarki (Tribal Area)	2.813	Allah Bux	19.75	0.556
77	Re-construction of seven class rooms in GBHS Aali Wala. U/C Aali Wala	9.307	M. Ayob Khan	17	1.582
3	Construction of boundary wall, provision of gate & gate pillars & provision of drinking water facilities in GGPS Naldaf U/C Fazla Katch	1.195	M. Yousif	18	0.215
8	Construction of boundary wall, provision of gate & gate pillars in GGPS Daghay War U/C Barthi	0.531	M. Yousif / M.Nawaz	18	0.096
12	construction of boundary wall, provision of gate & gate pillars in GES Hangloon Kuch U/C Barthi	1.31	Riaz Ahmad	20.05	0.263
14	Construction of boundary wall, provision of gate & gate pillars, toilet block in GPS Khan Ghani U/C Mubarki	1.157	Shoukat Hayyat	22.786	0.264
15	Construction of boundary wall, provision of gate & gate pillars in GPS Laeli U/C Fazla Katch	0.884	Roshak & Bro	21.786	0.193
16	Construction of boundary wall, provision of gate & gate pillars & toilet block in GGPS Jado Lakh U/C Tuman Qiasrani	0.777	Lal Khan	16.5	0.128
21	Construction of boundary wall, provision of gate & gate pillars & toilet block in GGPS Model Mohabat Nangray U/C Choti Bala	1.46	Al-Wahid Asso	10.01	0.146
23	Construction of boundary wall, provision of gate & gate pillars & toilet block in GPS Khano Rind U/C Mubarki	1.157	Shoukat Hayyat	20.1	0.233
26	Construction of boundary wall, provision of gate & gate pillars & toilet block in GHS Kharar Buzdar U/C Mubarak	1.583	Shoukat Hayyat	25.789	0.408
28	COstruction of boundary wall, provision of gate & gate pillars in GPS Khilan Koh U/C Tuman Qiasrani	0.884	Rashed Iqbal	18.05	0.160
37	Construction of boundary wall, provision of gate & gate pillars & toilet block & provision of drinking water facilities in GPS Gadi Wala U/C Hairo	1.589	Malik G. Abbas	19.1	0.303
38	Construction of boundary wall, provision of gate & gate pillars & toilet block & provision of drinking water facilities in GPS Bodo Manna U/C Makwal	1.589	Malik G. Abbas	18.1	0.288

Sr.No. as per T.Reg.	Name of Sector / Sub Sector	T.S with Date	Name of Contractor	% Below	Additional Performance Security
41	Construction Of Boundary Wall, Provision Of Gate & Gate Pillars & Provision Of Drinking Water Facilities In GGPS Basti Nala Gharbi U/C Tuman Qiasrani	1.203	M.Ramzan	19.6	0.236
47	Construction of boundary wall, provision of gate & gate pillars & toilet block & provision of drinking water facilities in GPS Ghali U/C Nari Shumali	1.996	Ghulam Akram	17.65	0.352
50	Construction of boundary wall, provision of gate & gate pillars in GPS Makwal Kalan U/C Makwal Kalan	1.57	Lalwani Cons.	15.25	0.239
51	Construction of boundary wall, provision of gate & gate pillars in GPS Bukhara U/C Jallo Wali	0.892	Insha Cons.	15	0.134
57	Construction of toilet block & provision of drinking water facilities in GPS Sounra	0.696	Lalwani Cons.	20.25	0.141
63	Construction of toilet block in GPS Pir Shah Nawazu/C Mubarki	0.317	Ch. Group	17.25	0.055
67	Construction of toilet block in GPS Mangla Bhutta U/C Mangrotha East	0.317	G. Akbar	17.65	0.056
69	Construction of toilet block in GPS Basti Zubairi U/C Mubarki	0.273	G. Fareed	22.786	0.062
70	Construction of toilet block in GMPS Jhangi Darmiani U/C Lakhani	0.317	M.Mosa	18	0.057
71	Construction of toilet block in GGPS Basti Rafique Ahmad Marbun U/C Mubarki	0.273	Att M.Buzdar	20.65	0.056
72	Construction of toilet block in GGPS Allah Baksh U/C Fazla Katch	0.273	Nazar Hussai	16	0.044
75	Construction of toilet block in GPS Lari U/C Tuman Qiasrani	0.273	Abdul Sattar	18	0.049
76	Construction of toilet block & provision of drinking water facilities in GGPS Basti Allah Bakhsh U/C Mubarak	0.585	Shoukat Hayyat	16.1	0.094
77	Construction of toilet block in GPS Daghay War U/C Barthi	0.273	M.Nadeem	22	0.060
78	Construction of toilet block in GPS Qadir Wala U/C Aali Wala	0.317	M.Jamal	21	0.067
80	Construction of toilet block in GPS Retra U/C More Jhangi	0.317	Roshak & Bro	22.78	0.072
81	Construction of toilet block in GPS Bait Jarh U/C Nari Shumali	0.317	Wahid Bux	17	0.054
82	Provision of drinking water facilities in GGPS Isplangi U/C Tuman Qiasrani	0.312	Assad Malghani	15	0.047
83	Provision of drinking water facilities in GGPS Jootar Basti Po Vehowa U/C Tuman Qiasrani	0.312	M.Ramzan	10	0.031
85	Provision of drinking water facilities in GPS Joungal U/C Barthi	0.312	Ejaz Ahmad	20.9	0.065
88	Provision of drinking water facilities in GGPS Qutba U/C Fazla Katch	0.312	AL- Khair	12	0.037
89	provision of drinking water facilities in GGPS Amir	0.379	M.Ikram Sial	25	0.095

Sr.No. as per T.Reg.	Name of Sector / Sub Sector	T.S with Date	Name of Contractor	% Below	Additional Performance Security
	Abad U/C Nari Shumali				
90	Provision of drinking water facilities in GPS Dumra U/C Nari Shumali	0.379	Asad Kareem	21.75	0.082
91	Provision of drinking water facilities in GPS Gaman Wali U/C Jallo Wali	0.379	Asad Kareem	22.5	0.085
92	Provision of drinking water facilities in GPS Sokar No.1 U/C Sokar	0.379	Asad Kareem	15	0.057
93	Provision of drinking water facilities in GPS Sokar No. 3 U/C Sokar	0.379	Asad Kareem	15.77	0.060
94	Provision of drinking water facilities in GPS Samandri U/C Nari Shumali	0.379	G. Akbar	18.57	0.070
95	Construction of boundary wall, provision of gate & gate pillars & 4 nos toilet block in GGES Basti Khakhi Gharbi U/C Khakhi	2.9	Mahar Ali	16.5	0.479
97	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block & provision of drinking water facilities in GGMPs Jhoke Rohail U/C Bohar (Boys Portion)	1.819	Malik Fayyaz	14.51	0.264
100	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block & provision of drinking water facilities in GGMPs Basti Shah U/C Kalo Wala	1.887	Nadeem Akhtaer	17	0.321
109	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GGMS Bhuttay Wali U/C Mangrotha	3.785	G.Abbas	18.05	0.683
125	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GGPS Gabool Wala U/C Paigah	1.507	M. Ayyob	16.65	0.251
141	Construction of boundary wall, provision of gate & gate pillars & 2 nos toilet block in GGPS Peer Fateh Shah No. 1 U/C Haji Ghazi	1.507	Ghulam Abbas Gujar	17.15	0.258
142	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block & provision of drinking water facilities in GGPS No. 1 Gadai U/C Gadai	1.53	M. Ayyoub	17.05	0.261
149	Construction of boundary wall, provision of gate & gate pillars in GGPS Nutkani No.2 U/C Nutkani	0.874	Khuda Bux	15	0.131
154	Construction of boundary wall, provision of gate & gate pillars in GGPS Basti Rehmani U/C Nutkani	0.494	Lal Khan Qasrani	16	0.079
155	Construction of boundary wall, provision of gate & gate pillars in GGPS Kot Chutta No 3	0.892	Sayed Safeer Abbas	15.11	0.135
158	Construction of boundary wall, provision of gate & gate pillars & 3 nos toilet block in GHS Charhoy Wala	2.75	Sayed Safeer Abbas	16.514	0.454
160	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GHS Nari	2.97	Malik Ibrahim	15.999	0.475
161	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GHS Pir Adil	2.878	Sayed Safeer Abbas	16.572	0.477

Sr.No. as per T.Reg.	Name of Sector / Sub Sector	T.S with Date	Name of Contractor	% Below	Additional Performance Security
165	Construction of toilet block in GGPS Basti Gashkori U/C Haji Ghazi	0.317	M. Amin	15.5	0.049
168	Construction of 2 Nos toilet block in GGMPs Chutta Khan U/C Paigah	0.633	S.K Khosa	16	0.101
170	Construction of toilet block & provision of drinking water facilities in GGPS Chattri U/C Litra	0.696	Lalwani	20.75	0.144
173	Construction of 2 Nos toilet block in GGPS Bohar No.1 U/C Bohar	0.633	9 Rozi Building	13.99	0.089
176	Construction of 2 nos toilet block in GGPS Gabbar Wah U/C Makwal	0.633	9 Rozi Building	16.999	0.108
178	Construction of toilet block in GGPS Basti Malana U/C Basti Malana	0.317	M. Jamal D	21	0.067
179	Construction of 2 Nos toilet block in GGMPs Basti Dosa U/C Basti Malana	0.633	M. Jamal D	17	0.108
185	Construction of boundary wall, provision of gate & gate pillars in GPS Basti Peer	1.633	Hafiz Ghulam Akbar	17.65	0.288
190	Construction of boundary wall, provision of gate & gate pillars in GES Mamoori	0.874	M. Aslam	15	0.131
196	Construction of boundary wall, provision of gate & gate pillars & toilet block in GPS Sikandaray Wali	1.168	Lalwani	16.25	0.190
198	Construction of boundary wall, provision of gate & gate pillars & 2 Nos toilet block in GGPS Nawan Gujja U/C Kot Chutta	1.507	Ameer Bux	15.3	0.231
Total		76.972			13.359

Annexure-F**[Para 1.2.2.9]****Non recovery of departmental charges – Rs 12.864 million**

(Rupees in million)

Name of Scheme	TS Amount	Departmental Charges 17%
Construction of 3 additional rooms in circuit house D.G.Khan	8.454	1.437
Rehabilitation and Renovation of District Accounts Office D.G.Khan	1.758	0.299
Raising and Fixing barbed Wire/ 1 No (Watch Tower) at Gora Graveyard Anthony United Church D.G.Khan	0.535	0.091
Construction of Boundary Wall & Provision of Gate Pillar 1 No out Post (Watch Tower) at Good News Centre Pur Fazal Church Abu Bakkar Town D.G.Khan	1.301	0.221
Construction of Security Boundary Wall, with Razor Cut Wire, Raising/ Fixing of Iron Grill for Security of A.T.C Court D.G.Khan	3.790	0.644
Construction of Boundary Wall in Commissioner House D.G.Khan	1.095	0.186
Fixing of razor cut wire for security purpose at commissioner house D.G.Khan	1.000	0.170
Construction of rest house at Taunsa Sharif	1.359	0.231
Establishment of satellite stations of Punjab forensic science agency at divisional level(one at D.G.Khan)	17.760	3.019
Establishment of disabled friendly enclave in the existing park D.G.Khan	10.020	1.704
Strengthening of B.M.P in D.G.Khan one at Lakha Tuman Khosa	14.300	2.431
Strengthening of B.M.P in D.G.khan one at Kashuba Tuman Khosa	14.300	2.431
Total	75.672	12.864

Annexure-G**[Para 1.2.2.10]****Irregular payment of financial assistance – Rs 10.500 million**

(Rupees in million)

G/L Acc	G/L Acc Description	Document Date	Document No	Amount
A05216	Fin. Assis. to the families of G. Serv. who expire	15.10.2016	1905484725	0.400
A05216		20.10.2016	1905493046	0.800
A05216		06.12.2016	1905585828	0.300
A05216		14.12.2016	1905622784	1.600
A05216		14.12.2016	1905628723	1.600
A05216		14.12.2016	1905702050	1.000
A05216		17.12.2016	1905682247	0.200
A05216		22.12.2016	1905636783	0.800
A05216		22.12.2016	1905636782	0.800
A05216		23.12.2016	1905722173	0.200
A05216		22.12.2016	1905780224	0.200
A05216		19.11.2016	1905552874	1.000
A05216		13.12.2016	1905701129	1.000
A05216		23.12.2016	1905719662	0.400
A05216		28.12.2016	1905673657	0.200
Total				10.500

Annexure-H

[Para 1.2.2.11]

Irregular payment of conveyance allowance during leave / vacation period – Rs 7.612 million

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy.DEO (EE-M) D.G.Khan	Conveyance allowance during LFP	0.059
		Conveyance allowance during winter vacation	0.721
		Conveyance allowance during summer vacation	0.068
2	GGHS Paigah	Conveyance allowance during winter vacation	0.104
		Conveyance allowance during summer vacation	0.030
		Conveyance allowance during Leave	0.034
3	GHSS Mana Ahmadani	Conveyance allowance during winter vacation	0.193
		Conveyance allowance during summer vacation	0.122
		Conveyance allowance during Leave	0.035
4	D.O (Health)	Conveyance allowance during Leave	0.186
5	DY.DEO (EE-W) D.G.Khan	Conveyance allowance during LFP	0.215
		Conveyance allowance during winter vacation	0.891
		Conveyance allowance during summer vacation	0.023
6	DY.DEO (EE-W) Kot Chutta	Conveyance allowance during summer/Winter vacation	0.437
		Conveyance allowance during LFP	0.165
7	Deaf & Defective School D.G.Khan	Conveyance allowance during summer/Winter vacation	0.061
		Conveyance allowance during winter vacation	0.101
8	H.M Govt. High school D.G.Khan	Conveyance allowance during summer/Winter vacation	0.243
		Conveyance allowance during winter vacation	0.476
9	GBHS Nizamabad	Conveyance allowance during summer/Winter vacation	0.037
		Conveyance allowance during winter vacation	0.045
10	GBHS Wallay Wala	Conveyance allowance during summer/Winter vacation	0.067
		Conveyance allowance during winter vacation	0.094
		Conveyance allowance during Leave	0.037
11	H.M GGHS Model Town	Conveyance allowance during winter vacation	0.063
12	GHS Samina		0.184
13	Dy.DEO (EE-M) Taunsa	Conveyance allowance during Leave	0.048
		Conveyance allowance during summer/Winter vacation	0.082
		Conveyance allowance during winter vacation	0.894
14	GHS Gaddai	Conveyance allowance during summer/Winter	0.195

Sr. No.	DDOs	Description	Amount
		vacation	
		Conveyance allowance during winter vacation	0.210
			0.529
15	Dy.DEO (EE-M) Kot Chutta	Conveyance allowance during summer/Winter vacation	0.087
		Conveyance allowance during Leave	0.032
16	Dy.DEO (EE-W) Taunsa	Conveyance allowance during winter vacation	0.599
		Conveyance allowance during Leave	0.245
Total			7.612

Annexure-I**[Para 1.2.2.13]****Loss due to less recovery of cost of old material - Rs 6.917 million****(Rupees in million)**

Scheme	Vr. No.	Value of old material Recovered	Amount to be Recovered	Difference Recoverable Amount
Re-const. of building GBHS City D.G.Khan	2259/676	0.978	1.956	0.978
	P-32			
Re-cons. Of Two Class rooms in GGPS Jhangls U/C Notak Mehmeed	01/03-09-2016	0.128	0.256	0.128
Re-construction of three class rooms & T/B in GGPS Basti Dosa U/C Notak Mehmeed	03/03-09-2016	0.154	0.307	0.154
Re-Cons. Of 5 Class rooms in Govt. MS Notak Mehmeed	04/03-09-2016	0.251	0.503	0.251
Re-Construction of two class rooms in GPS Pai Ramdani	75/03-09-2016	0.062	0.124	0.062
Re-cons. Of three class rooms & T/B in GGPS Basti Malana	76/03-09-2016	0.202	0.404	0.202
Re-cons. Of three class rooms in GPS Nari Tehsil Tounsa	83/03-09-2016	0.059	0.117	0.059
Re-cons. Of two class rooms in GGPS Model Dau Shumali	84/03-09-2016	0.125	0.251	0.125
Reconstruction of two class rooms in GPS Mana Ahmadani	110/09-09-2016	0.078	0.156	0.078
Re-cons. Of two class rooms in GPS Tibba Jaibani U/C Notak Mehmeed	111/09-09-2016	0.084	0.167	0.084
Re-cons. Of two class rooms in GPS Ghaibi Wala U/C Notak Mehmeed	112/09-09-2016	0.086	0.173	0.086
Re-cons of two Claass rooms in GPS Punner	173/28-09-2016	0.061	0.123	0.061
Re-cons. Of two class rooms in GPS Khosa	174/28-09-2016	0.083	0.166	0.083
Re-cons of one class room in GPS Samay Wala	175/28-09-2016	0.064	0.128	0.064
Re-cons. Of two class rooms in GGPS Mohabat Nagri	178/ 30-09-2016	0.065	0.129	0.065
Re-cons. Of one class room in GGPS Tibbi Maini	09/ 07-10-2016	0.050	0.100	0.050
Re-cons. Of two class rooms in GGPS Farooq Nager	12/09-10-2016	0.131	0.262	0.131
Re-cons. Of two class rooms in GPS	13/ 08-09-2016	0.075	0.150	0.075

Scheme	Vr. No.	Value of old material Recovered	Amount to be Recovered	Difference Recoverable Amount
Mohammad Abad				
Re-cons. Of two class rooms in GGPS Jhangla	14/ 08-10-2016	0.128	0.256	0.128
Re-cons. Of two class rooms at GHS Fazla Kuch	15/ 09-10-2016	0.153	0.306	0.153
Re-cons. Of two class rooms in GGPS Hasil Khan	19/ 13-10-2016	0.091	0.183	0.091
Re-cons. Of 5 class rooms in Govt. Middle School Notak Mehmeed	24/ 13-10-2016	0.251	0.503	0.251
Re-cons. Of Seven class rooms in GHS Douna	25/13-10-2016	0.447	0.893	0.447
Re-cons. Of 4 class Rooms & Verandha GGHSS Kot Chutta	65/ 19-10-2016	0.309	0.618	0.309
Re-cons. Of 4 class rooms in GMCS No.5	66/ 19-10-2016	0.205	0.411	0.205
Re-cons. Of two class rooms in GPS Bait Cheen	70/ 21-10-2016	0.090	0.180	0.090
Re-cons. Of two class in GGPS Model Dau Shumali	02/ 01-11-2016	0.125	0.251	0.125
Re-cons. Of Community Model School in Peehar	17/ 02-11-2016	0.610	1.219	0.610
Re-cons. Of Building of GBHS City D.G.Khan	27/ 07-11-2016	0.978	1.956	0.978
Re-cons. Of Three class rooms & T?B in GGPS Basti Dosa	31/ 07-11-2016	0.154	0.307	0.154
Re-cons. Of 10 class rooms in GBHS Sheikhani	69/ 21-11-2016	0.483	0.965	0.483
Re-cons. Of three class rooms in GPS Basti Jalbani	1914/1704 p 28	0.157	0.314	0.157
Total				6.917

Annexure-J

[Para 1.2.2.21]

Non deposit of tender sale money – Rs 3.041 million

(Rupees in million)

Date Of Advertisement	Received Date	open date	Newspaper	No. of Work	TS Amount	Tender Sale Money As Per Tender sale Register
20.10.2016	10.11.2016	10.11.2016	Nawa-e-Waqt	106	375.959	7.420
17.11.2016	10.12.2016	10.12.2016	Express	202	199.807	8.557
10.11.2016	30.11.2016	30.11.2016	Nawa-e-Waqt	2	28.6	Not Produced
Total Tender sale Money (Excluding BMP work)						15.977
As per Form 9 Deposited Tender Sale Money						
During Dec-2016						6.678
During March & April -2017						6.258
Total Deposit against Tender Sale money						12.935
Tender Sale Money non deposited						3.041

Annexure-K

[Para 1.2.2.22]

**Loss due to non relaying of dismantled material as sub base course -
Rs 2.399 million**

(Rupees in million)

Name Of Work	Vr. # & Date	Quantity received CFT (Bricks, Tiles)	Items Paid	Brick or cement blast/Sub base quantity in scheme	Rate (Rs)	Amount
Re-cons. Of two class rooms in GGPS Farooq Nager	12/09-10-2016	1241	P/L of sub base	637	3561	0.023
		1272	Dry rammed bricks blast	319	9189	0.029
Re-cons. Of two class rooms in GGPS Jhangla	14/ 08-10-2016	780	P/L of sub base	637	3561	0.023
		2718	Dry rammed bricks blast	319	9189	0.029
Re-cons. Of two class rooms at GHS Fazla Kuch	15/ 09-10-2016	1210	Dry rammed bricks blast	241	3247	0.008
		4540				
Re-cons. Of two class rooms in GGPS Hasil Khan	19/ 13-10-2016	772	P/L of sub base	637	3561	0.023
		2104	Dry rammed bricks blast	319	9189	0.029
Re-cons. Of 5 class rooms in Govt. Middle School Notak Mehmeed	24/ 13-10-2016	2373	P/L of sub base	1764	3561	0.063
		940	Dry rammed bricks blast		9189	0.118
		5234		1289		
Re-cons. Of Seven class rooms in GHS Douna	25/13-10-2016	5237	P/L of sub base	2385	2385	0.057
		8037	Dry rammed bricks blast	1191	7621	0.091
Re-cons. Of 4 class Rooms & Verandha GGHSS Kot Chutta	65/ 19-10-2016	1620	P/L of sub base	4183	3631	0.152
		5221	Dry rammed bricks blast	1573	8509	0.134
Re-cons. Of 4 class rooms in GMCS No.5	66/ 19-10-2016	1907	P/L of sub base	1074	3561	0.038
		5991	Dry rammed bricks blast	537	9189	0.049
Re-cons. Of two class rooms in GPS Bait Cheen	70/ 21-10-2016	772	P/L of sub base	637	3561	0.023
		2104	Dry rammed bricks blast	319	9189	0.029
Re-cons. Of two class in GGPS Model Dau Shumali	02/ 01-11-2016	780	P/L of sub base	637	3561	0.023
		2853	Dry rammed bricks blast	319	9189	0.029
Re-cons. Of Community Model School in Peehar	17/ 02-11-2016	4825	P/L of sub base	2334	3561	0.083
		8159	Dry rammed bricks blast	861	3247	0.028
Re-cons. Of Building of GBHS City D.G.Khan	27/ 07-11-2016	7780	P/L of sub base	23109	3561	0.823
		4838				

Name Of Work	Vr. # & Date	Quantity received CFT (Bricks, Tiles)	Items Paid	Brick or cement blast/Sub base quantity in scheme	Rate (Rs)	Amount
		21616				
		680				
Re-cons. Of 10 class rooms in GBHS Sheikhani	69/ 21-11-2016	7420	P/L of sub base	3483	3561	0.124
		7134	Cement concrete & stone blast	1720	9189	0.158
RE-cons. Of Two class Rooms in GPS Noor wala	1913/1703 p-34	772	P/L of sub base	637	3561	0.023
		1262	Cement concrete & stone blast	319	9189	0.029
Re-cons. Of three class rooms in GPS Basti Jalbani	1914/1704 p 28	1278	P/L of sub base	906	3561	0.032
		3766	Cement concrete & stone blast	453	9189	0.042
				287	3247	0.009
Re-cons. Of three class rooms & T/B in GGPS Basti Malana	76/03-09-2016	1084	P/L of sub base	991	3561	0.035
		5882	Cement concrete & stone blast	464	9189	0.043
Total		134202		54581		2.399

Annexure-L

[Para 1.2.2.25]

Unauthorized grant of inadmissible allowances – Rs 2.157 million

(Rupees in million)

Sr. No.	DDOs	Period	Description	No. of Doctors/ Employee	Amount
1	District Officer (Health)	2016-17	HSRA	18	0.371
			NPA	1	0.012
2	SMO RHC Barthi	2015-17	HSRA/Hill Allowance	14	0.383
3	SMO RHC Shadan Lund		HSRA	2	0.182
			HSRA/CA	6	0.094
4	SMO RHC Kot Chutta		PCA	3	0.075
			HSRA/CA	7	0.142
			HSRA	1	0.029
			Mess Allowance	2	0.067
5	THQ Hospital Taunsa		HSRA	1	0.048
			HPA	2	0.514
			HSRA/CA	9	0.044
			PCA	1	0.032
6	SMO RHC Vehova		HSRA/CA	4	0.016
			HSRA	2	0.016
7	SMO RHC Vehova		HSRA	3	0.022
8	SMO RHC Sarwar Wali		CA	4	0.011
9	SMO RHC Shah Sadar Din	HSRA	2	0.068	
		HSRA/CA	13	0.031	
Total				95	2.157