



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
LAYYAH
AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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 Layyah carried out audit of the accounts of various formations of District Government, Layyah for the Financial Year 2016-17 and the findings included in the Audit Report.

The District Government, Layyah, 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 Layyah is administratively divided into three Tehsils, namely Layyah, Karor and Chowbara.

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 Layyah for the financial year 2016-17, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), D.G.Khan was Rs 3,681.245 million covering one PAO and 228 formations. Out of this, Regional Director Audit (District Governments), D.G.Khan audited an expenditure of Rs 1,730.185 million which, in terms of percentage, is 47 per cent of total auditable expenditure. Regional Director Audit planned and executed audit of 29 formations, i.e. 100 per cent achievements against planned audit activities.

Total receipts of the District Government Layyah for the financial year 2016-17, were Rs 8.341 million. RDA D.G. Khan audited receipts of Rs 8.341 million which was 100 per cent of total receipts.

b. Recoveries at the Instance of Audit

Recoveries of Rs 90.211 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 87.493 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, Layyah 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 100.989 million was reported in once case¹
- ii. Irregularities and non compliance amounting to Rs 530.572 million were reported in 25 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, 1.2.2.12, 1.2.2.13, 1.2.2.14, 1.2.2.15,1.2.2.16,1.2.2.17,1.2.2.18,1.2.2.19, 1.2.2.20, 1.2.2.21, 1.2.2.22, 1.2.2.23, 1.2.2.24, 1.2.2.25

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	3,681.245	8.341	3,689.586
2	Total formations in audit jurisdiction	228	3,681.245	8.341	3,689.586
3	Total Entities (PAOs) Audited	01	3,681.245	8.341	3,689.586
4	Total formations Audited	29	1,730.185	8.341	1,738.526
5	Audit & Inspection Report	29	1,730.185	8.341	1,738.526

Table 2: Audit Observations Classified by Category

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	530.572
3	Internal controls	-
4	Others	100.989
Total		631.561

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	-	3,360.717	116.273	204.255	8.341	3,689.586	6,130.208
2	Outlays Audited	-	1,579.537	54.648	96.000	8.341	1,738.526*	4,036.816
3	Amount Placed under Audit Observation/ Irregularities Pointed out	-	151.352	433.686	44.339	2.184	631.561	444.544
4	Recovery Pointed out at the instance of Audit	-	50.363	13.888	21.058	2.184	87.493	168.173
5	Recovery Accepted / Established at the instance of Audit	-	-	-	-	-	-	168.173
6	Recovery realized at the instance of Audit	-	-	-	-	-	-	8.431

* The amount mentioned against Sr. No. 2 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs 1730.185 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.	443.079
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	87.493
6	Nonproduction of record	100.989
7	Others, including cases of accidents, negligence, non accountal of store etc.	-
Total		631.561

Table 5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	1,738.526
2	Expenditure on Audit	0.600
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.

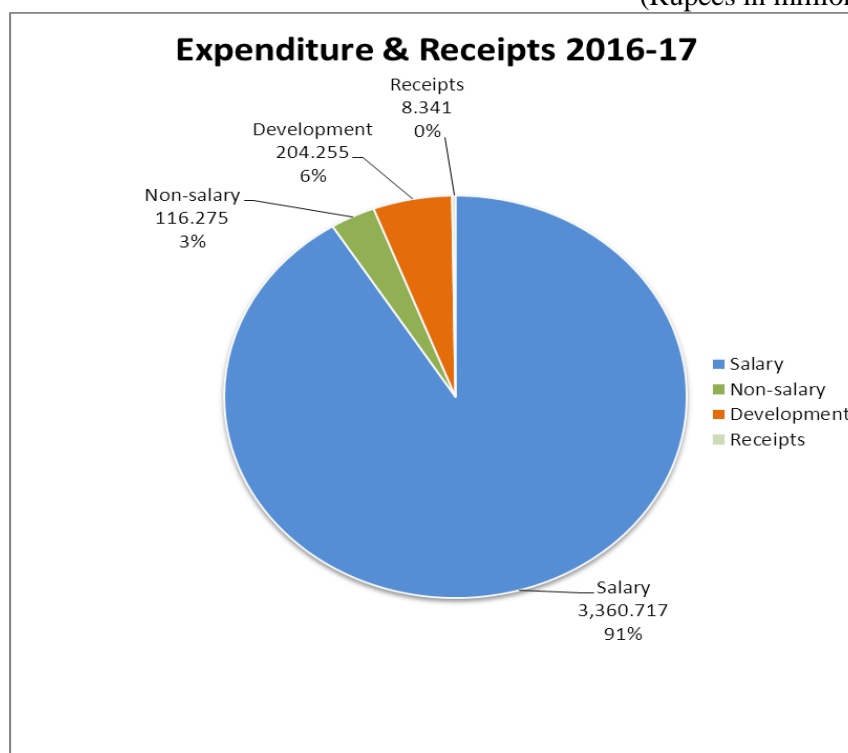
1.1.1 Comments on Budget and Accounts

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	6,179.661	3,360.717	-2,818.944	-46
Non-salary	165.425	116.273	-49.152	-30
Development	255.126	204.255	-50.871	-20
Total	6,600.212	3,681.245	-2,918.967	-44
Receipts	8.341	8.341		

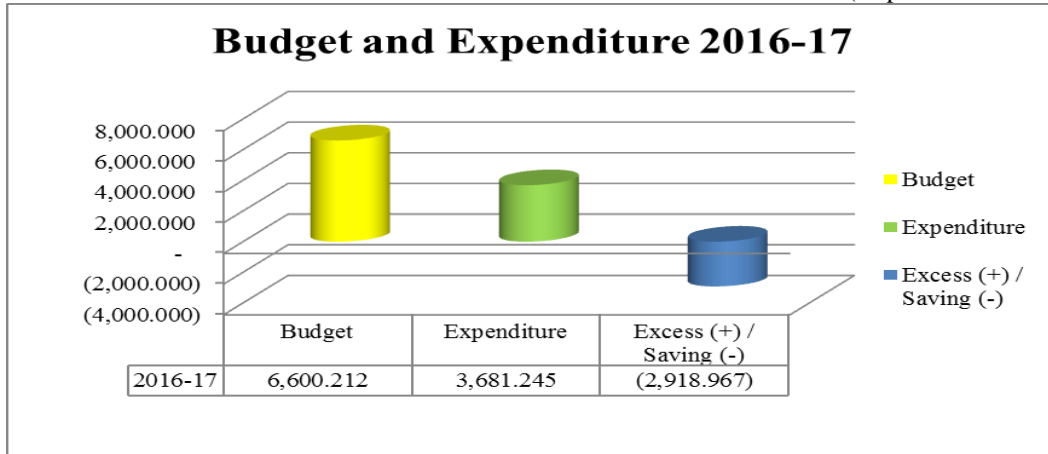
(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Government, Layyah, total original budget (Development and Non-Development) was Rs 6,600.212 million was provided and the final budget was Rs 6,600.212 million. Against the final budget, total expenditure of Rs 3,681.245 million was incurred by the District Government during 2016-17. Lapse of funds amounting to

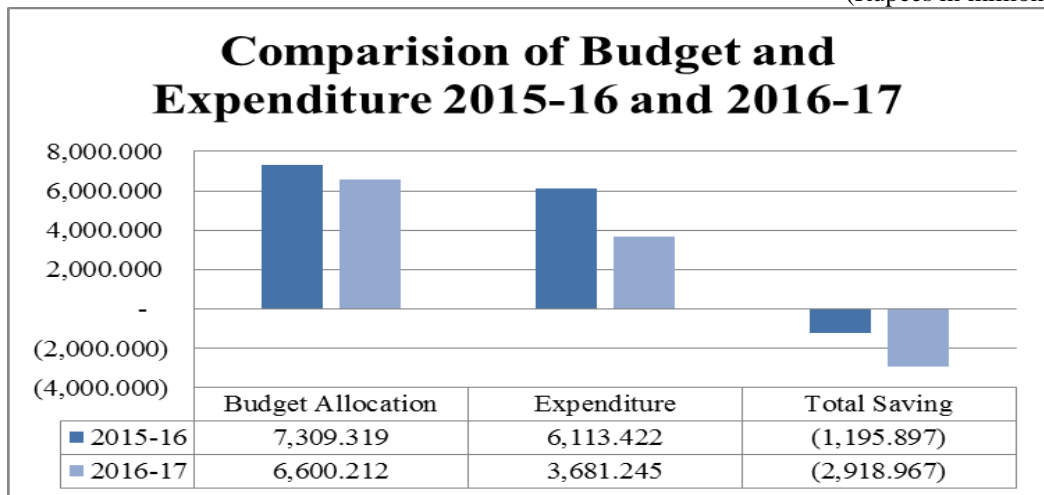
Rs 2,918.967 million came to the notice of audit due to inefficient financial management in release of budget by EDO (F&P). (Annexure-B)

(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 10 per cent and 40 per cent decrease in Budget Allocation and Expenditure incurred respectively, while there were overall lapses of Rs 2,918.967 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	44	PAC not constituted

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 100.989 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 100.989 million during 2016-17, but vouched accounts were not produced for audit scrutiny. (Annexure-C)

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 October, 2017. Neither reply was submitted nor 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:10,13,17,19,15,7,9,7,1,16,13,3,4,9,3,8,16,18,10, 22,9,14,7,10,4,23,
1,17,19,1,3,7,22]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Mis-procurement of miscellaneous items – Rs 195.175 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 195.175 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.

(Rupees in million)

Sr. No.	DDOs	Items	Amount
1	MS THQ Hospital Chowk Azam	X-Rays and Medicine	0.290
2	MS THQ Hospital Karor	X-Rays	0.405
		Store items	0.704
3	MS DHQ Hospital Layyah	Air Conditioners and Stabilizers	1.184
4	EDO/CEO (Education) Layyah	Literacy Kits	6.483
5	MS DHQ Hospital Layyah	Medicines and lab Items	2.110
6	DCO Layyah	Stationery and other items	1.882
7	Dy. DEO (M-EE) Karor	Different Items	0.649
8	MS THQ Kot Sultan	X-Rays and other items	2.069
9	DCO Layyah	CCTV cameras, walk through gates and generator	2.247
10	Headmaster Government Special Education Center Layyah	Uniform	1.279
11	DO (Buildings)	development Schemes	169.240
12	DO (Roads)	Repair and maintenance of Roads	6.633
Total			195.175

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

Incurrence of expenditure without advertisement resulted in irregular expenditure of Rs 195.175 million.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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:2,22,28,21,3,14,5,15,7,1,1,25,14]

1.2.2.2 Irregular delayed award of contracts – Rs 169.189 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”. Further 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) and (Buildings) awarded the contract of the schemes (21 Nos.) having TS value of Rs 169.189 million during 2016-17, after expiration of validity period. The acceptance of contracts after lapse of time 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 169.189 million.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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: 18]

1.2.2.3 Irregular cash payments – Rs 32.627 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.

Following DDOs of various Departments incurred an expenditure amounting to Rs 32.627 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 (WEE) Chowbarah	Payment to supplier	14.030
2	Dy.DEO (WEE) Chowbarah		0.668
3	DEO(Secondary Education)		2.477
4	Principal Nursing School Layyah		11.064
5	Dy. DO(Health) Chowbara		1.072
6	M.S.THQ Kot Sultan		1.557
7	Head Master GHS Mandi town		0.905
8	SMO RHC Mirhan		0.105
9	Dy. DEO (M-EE) Karor		0.749
Total			32.627

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 32.627 million.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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:19,9,3,10,3,16,7]

1.2.2.4 Irregular expenditure without stock entry and consumption record of miscellaneous items –Rs 21.518 million

Rule 15.4 of PFR Vol-I, states “All materials received should be examined, counted, measured and weighed as the case may be when delivery is taken and the same should be kept in charge of a responsible Government servant.” Further, Rule 15.5 states, “When materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered. Furthermore, , 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.

DDOs of different departments incurred expenditure to the extent of Rs 21.518 million during 2016-17 on purchase of various items without with out entry in stock register and proof of consumption. (Annexure-D)

Audit is of the view that due to non compliance of rules, purchases were made but neither recorded in stock register nor consumption proof was available.

Purchases without entry in stock register and proof of consumption resulted in irregular expenditure of Rs 21.518 million.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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: 16,24,19,8,25,27,6,13,2,17,26,6,1,15,19,29,17,5,2,5,6,5,8,
16,2,14,17,7,10,25,15,16,8]

1.2.2.5 Unauthorized drawal of inadmissible allowances – Rs 19.062 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.

Officers and staff of Health and Education Department were granted Health Sector Reform Allowance, Practice Compensatory Allowance, Mess allowance and Conveyance Allowance, amounting to Rs 19.062 million during 2016-17, 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-E)

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 19.062 million to the Government.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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 19.062 million.

[AIR Paras: 1,3,10,22,9,9,2,9,10,12,4,20,12,10,2,1,1,1,4,9,10,14,6,1,8,1,3,11,6,8,19,6,2,2,13,2,5,11,4,11,18,5,1,214,18,19,6,12,2,31,5,13,2,12,17,16,10,5,15,12,18,2,6,11,6,3,7,8,9,18,21,7,4,18,5,7,7,12,14,9,6,7,20,18,3,13,17,3,3,7,1,10,6,6,5,9,9,2,9,21,22,24,15,4,20,23,1,19,5,2,3,5,8,9,3,4,5,11,20,5,6,17,7]

1.2.2.6 Overpayment due to non-fixation of basic pay – Rs 10.001 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. Further 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 made overpayment of Rs 10.001 million during 2016-17 due to non-fixation of basic pay after regularization. (Annexure-F)

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 10.001 million during leave resulted in loss to the Government.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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 10.001 million.

[AIR Paras:4,2,1,1,3,5,2,3,3,3,7,20,8,21,19,17,6]

1.2.2.7 Unauthorized expenditure on repair of buildings and roads - Rs 7.876 million

According to Punjab Delegation Of Financial Power Rules 2006, "Communication and Works" Sr. No. 1(b) in case of ordinary and special repair of non-residential buildings, Executive Engineer up to Rs. 0.300 million in each case and in case residential buildings, Executive Engineer can exercise power up to Rs. 30,000 in each case. Further, According to Delegation of Financial Power Rules 2016, Executive Engineer has the power in case of ordinary and special repair to roads up to Rs1.5 million.

District Officer (Buildings) and (Roads) incurred an expenditure of Rs 7.876 million on repair and maintenance works buildings and roads during 2016-17 beyond competency. The bills were splited just to avoid sanction of higher authority. The detail is given below.

(Rupees in million)		
Sr. No.	DDOs	Amount
1	D.O (Buildings)	3.627
2	DO (Roads)	4.249
Total		7.876

Audit is of the view that due to non compliance of rules, expenditure was incurred beyond competency through splitting the bills.

Incurrance of expenditure amounting to Rs 7.876 million without observing the Government instructions resulted in unauthorized expenditure.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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 Para: 24,15]

1.2.2.8 Loss due to less / non deduction of income tax – Rs 7.768 million

According to section 153(1)(a) & (b) of Income Tax Ordinance amended vide Finance Act. 2015 read with Division III of Part III of the First Schedule, the rate of deduction of Income Tax at source will be as follow:

Detail	Tax payer	Filer	Non Filer
Supply of Goods	Company	4%	6%
	Person	4.5%	6.5%
Rendering Services	Company	8%	12%
	Person	10%	15%

Following DDOs of various departments made payment to various suppliers during Financial Year 2016-17, but Income Tax amounting to Rs 7.768 million was less deducted as per prescribed rate without any proof of filer as mentioned in the above rule. (Annexure-G)

Audit is of the view that due to non compliance of rules, income tax was less deducted then the prescribed rate.

Less deduction of income tax resulted in loss to the Government amounting to Rs 7.768 million.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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 7.768 million.

[AIR Paras: 11,15,23,12,18,2,18,20,24,17,6,14,28,20,10,4,16,19,12,20,6]

1.2.2.9 Loss due to non obtaining of additional performance security – Rs 7.527 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 7.527 million during 2016-17 from contractors for satisfactory completion of development works, as rates were quoted less than the TS value.

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 7.527 million resulted in loss to TMA and putting the Government schemes at risk.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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 7.527 million.

[AIR Para: 16]

1.2.2.10 Loss due to non-imposition of penalty for delayed completion of schemes – Rs 7.081 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 @ 1 per cent to 10 per cent amounting to Rs 7.081 million during

2016-17 on the contractors who failed to complete the schemes within stipulated time.

(Rupees in million)

Sr. No.	DDOs	No. of Schemes	Amount
1	D.O (Buildings)	08	3.232
2	D.O (Roads)	21	3.849
Total			7.081

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 7.081 million to the Government.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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 7.081 million.

[AIR Paras:15,11]

1.2.2.11 Overpayment on account of house rent and conveyance allowances – Rs 7.043 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. Further 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.

Following DDOs of Health Department allowed House Rent Allowance and Conveyance Allowance amounting to Rs 7.043 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	1.758
		C.A	4.107
2	DCO Layyah	HRA	0.291
3	MS THQ Hospital Kot Sultan	HRA and CA	0.540
4	SMO RHC Mirhan		0.244
5	MS THQ Hospital Choubara		0.080
6	MS THQ Hospital Chowk Azam		0.023
Total			7.043

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 7.043 million.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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 7.043 million.

[AIR Paras: 7,8,5,1,6,12]

1.2.2.12 Payments without detailed measurements- Rs 6.122million

According to B & R Code Paragraph 4.5, No payment should be made without detail measurement in the measurement book. The description of the work must be lucid so as to admit of easy identification and check.

DO (Roads) made payment of Rs 6.122 million against development scheme without detailed measurements. Measurement Book was not recorded RD wise. The detail is given below:

(Rupees in million)

Name of Scheme	Contractor	MB No. & Page	Name of Item	Qty	Rate	Amount
Const. of M/R from mouza Sohya more to Wanjhera school via Peer jagi Shareef to MM road Dhori Adda	M/S Shafqat Mansoor	558/601 Page-6 to 9	earthwork ordinary soil	1,500,915 Cft	4079.3 6 %0 Cft	6.122
Total						6.122

Audit is of the view that due to non compliance of rules, payment was made without detailed measurements.

Payment amounting to Rs 6.122 million without observing the Government instructions resulted in unauthorized expenditure.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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 Para: 19]

1.2.2.13 Non deduction of GST and Income Tax - Rs 6.120 million

According to the Government of Pakistan (Revenue Division) CBR (Sales Tax and Federal Excise Wing) letter No. 4/2-STB/207)PT) dated 13.08.2007, government / departments making purchase of goods liable to sales tax shall withhold 1/5th of sales tax while remaining 4/5th of the sales tax shall be paid to supplier and withheld amount will be deposited by the Government organization / department itself. Further, as per section 153 of Income Tax Ordinance 2001, Income Tax at the prescribed rate shall be deducted from the supplier.

Following DDOs incurred expenditure amounting to Rs 25.901 but GST and Income Tax was not deducted at source which resulted in loss to the Government Revenue Rs 6.120 million. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Value of Supply	GST	Income Tax	Total
1	Dy. DEO (EE-W) Choubara	13.042	2.217	0.848	3.065
2	Dy. DEO (EE-W) Karor	5.494	0.934	0.357	1.291
3	Dy. DEO (EE-M) Layyah	7.365	1.252	0.512	1.764
Total		25.901	4.403	1.717	6.120

Audit is of the view that due to non compliance of rules, payments were made to supplier without deduction of GST and Income Tax.

Non deduction of GST and Income Tax resulted in loss of Rs 6.120 million to Government exchequer.

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

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 6.120 million.

[AIR Paras: 13,17,24]

1.2.2.14 Irregular payment of social security benefit allowance – Rs 5.258 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. Further 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 5.258 million on account of Social Security Benefit Allowance to employees after regularization.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (WEE) Chowbarah	Payment of SSB after Regularization	1.307
2	Dy. DEO (W-EE) Layyah		1.660
3	MS THQ Hospital Fatehpur		0.121
4	DO (Health) Layyah		0.204
5	Dy. DEO (M-EE) Choubara		0.328
6	Dy. DEO (M-EE) Choubara		0.451
7	Dy. DEO (M-EE) Karor		0.273
8	Dy. DEO (M-EE) Karor		0.066
9	Dy. DEO (WEE) Karor		0.425
10	Principal Nursing School Layyah		0.660
Total			5.258

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 5.258 million during leave resulted in loss to the Government.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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 5.258 million.

[AIR Paras:1,14,-,4,4,26,1,12,11,6]

1.2.2.15 Overpayment of adhoc relief allowance – Rs 5.189 million

According to the Government of the Punjab Finance Department Notification No.FD.PC.40-04/12 dated 17.04.2012, 50 per cent Adhoc 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.

Following DDOs of Health Department allowed 50 per cent Adhoc Relief Allowance 2010 amounting to Rs 5.189 million to 179 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% adhoc relief allowance was not admissible as per above quoted notification.

(Rupees in million)

Sr. No.	DDOs	No. of employees	Amount
1	MS THQ Hospital Chowk Azam	1	0.012
2	SMO RHC Paharpur	9	0.187
3	MS THQ Hospital Karoor	13	0.195
		10	0.217
4	SMO RHC Jaman Shah	9	0.401
5	Principal Nursing School Layyah	3	0.654
6	MS DHQ Hospital Layyah	134	3.523
Total		179	5.189

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

The payment of inadmissible allowance amounting to Rs 5.189 million resulted in loss to the Government.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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 5.189 million.

[AIR Paras:8,1,5,11,5,3,1]

1.2.2.16 Loss due to non reducing of bricks rate – Rs 4.709 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.

Following DDOs made payment of Rs 4.709 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	Amount of 14% deduction
1	DO (Buildings)	2.482
2	DO (Roads)	2.227
Total		4.709

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 4.709 million to the Government exchequer.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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 4.709 million.

[AIR Paras:2,8]

1.2.2.17 Irregular payment of conveyance allowance during leave – Rs 3.810 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. Further 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 3.810 million on account of Conveyance Allowance to employees during winter/ summer vacation and to the employees who were on earned leaves during 2016-17. (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 3.810 million during leave resulted in loss to the Government.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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 3.810 million.

[AIR Paras:6,8,7,5,14,24,2,2,25,19,2,11,18,6,4,8,2,6,7,3,15,6,4,19,14,2,7,8]

1.2.2.18 Overpayment due to excessive use of steel - Rs.2.675 million

According to technically sanctioned estimate 6.75 pounds of steel or 3.06 kg (6.75x 0.454) was required to be consumed in one Cft area for reinforced cement concrete work of slab of rafts/strip foundation, slab beam & 3.632 Kg (8x0.454) in column C-1,2,3 of all floors of scheme.

DO (Buildings) consumed excessive quantity of steel against the quantity of R.C.C in roof slab and rafts/strip foundation than the prescribed ratio in technical sanction which resulted overpayment of Rs 2.675 million. (Annexure-I)

Audit is of the views that due to non compliance of rules, excess consumption of steel was made than the required ratio.

Excessive consumption of steel quantity resulted in loss to the Government amounting to Rs 2.675 million.

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

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 2.675 million.

[AIR Paras:19]

1.2.2.19 Overpayment on account of use of local bitumen - Rs 2.285 million

According to clause 11 of District Officer Road Acceptance Letter/Work Order No.AP-1/8430/M dated 29.2.2012, bitumen (80-100) grade will be arranged by the contractor from National Refinery Karachi and documentary proof is to be provided for release of payment against work done.

District Officer (Roads) made overpayment of Rs 2.285 million to different contractors for execution of bituminous items in various works for construction and improvement of roads in Layyah during 2016-17. Neither documentary evidence for procurement and consumption of bitumen from approved refinery was on record nor reduction in rate was made on account of usage of local bitumen. The detail is given below:

(Rupees in million)

Sr. No.	MB NO.	Name of Schemes	Qty of TST.	Qty. of bitumen in Kg	Rate Packed Bitumen	Rate of Bulk Bitumen	Diff.	Amount
1	490/3348	Const. of M/R from mouza Sohya more to Wanjhera school via Peer jagi Shareef to MM road Dhorri Adda	423102	128,681	86.73	79.96	6.77	0.871
2	448/1941 P-194	Const. of M/R from Darbar Mian Ranjha to Peer Jaggi Sharki,	685,210	208,905	86.73	79.96	6.77	1.414
Total								2.285

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

Non reduction of rate of bitumen resulted in loss to the Government amounting to Rs 2.285 million.

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

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 2.285 million.

[AIR Paras:13]

1.2.2.20 Non recovery of the Government receipts – Rs 2.184 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 2.184 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	Nature of Receipt	Amount
1	MS THQ Hospital Chowk Azam	Hospital Receipts	0.080
2	MS THQ Hospital Chowk Azam		0.230
3	SMO RHC Paharpur		0.053
4	SMO RHC Jaman Shah		0.053
5	EDO (Health) Layyah	License fee from Food Manufacturers	0.980
		License fee from Pharmaceuticals	0.161
		License fee from Private Clinic	0.760
6	M.S.THQ Kot Sultan	Hospital Receipts	0.110
7	MS THQ Hospital Choubara		0.015
			0.094
8	DO (Buildings)	Professional Tax	0.011
Total			2.184

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 2.184 million to the Government.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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 2184 million.

[AIR Paras: 3,4,2,1,9,4,5,12,11,11,12,7]

1.2.2.21 Loss due to less recovery of cost of old material - Rs 1.916 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 1.916 million from the bills of contractors during 2016-17. Whereas, the contractor was required to be charged amounting to Rs 3.832 million. Neither the dismantled material was reused nor full cost deducted from the contractor's bills.

Audit is of the view that due to non compliance of rules, the cost of old material was less recovered from the contractors.

Less recovery of cost of old material resulted in loss of Rs 1.916 million to the Government exchequer.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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 1.916 million.

[AIR Para: 12]

1.2.2.22 Irregular payment of tuff tile pavers - Rs 1.756 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”. Further 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) made payment of Rs 1.756 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. Further, gate pass of Izhar Co. Texila was not provided to ascertain that tiles were purchased from the recommended factory.

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 1.756 million.

The matter was reported to the PAO / DDO concerned in October, 2017. Neither reply was submitted nor 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: 6]

1.2.2.23 Overpayment due to non deduction of road crust-Rs 1.375 million

According to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Further according to Rule 2.20 of PFR Vol-I, every payment must be supported by a voucher setting forth full and clear particulars of the claim.

District Officer (Roads) executed development scheme but necessary deduction of quantity of road crust was not made which resulted overpayment of Rs 1.375 million during 2016-17. The detail is given below:

(Rupees in million)

Work	MB/P No.	Item	Quantity	Rate	Calculation Overpayment	Amount
Sohya more to Wanjhera school via Peer jagi Shareef to MM road Dhori Adda	MB-558/601 P-9	Sub-Base	180294	4079.36%o	(337016 Cft x 4079.36%0) =1,374,810	1.375
		Road Edging	15829			
		Rft=.05.x75	140893			
		Base course	140893			
		Total Qty.	337016			

Audit is of the views that due to non compliance of rules, necessary deduction was not made.

Non deduction of quantity of road crust resulted in loss to the Government amounting to Rs 1.375 million.

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

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 1.375 million.

[AIR Para: 1]

1.2.2.24 Irregular purchase of medicine through rate contract – Rs 1.289 million

According to instructions issued by the Government of the Punjab, S&GAD Department, Managing Director PPRA's letter No. MD (PPRA)12-21/2010 dated 01.10.2011, rate contract is not allowed. Further 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.

Following DDOs of Health Department purchased medicines valuing Rs 1.289 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 Paharpur	0.545
2	SMO RHC Mirhan	0.744
Total		1.289

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 1.289 million.

The matter was reported to the PAO / DDOs concerned in September, 2017. Neither reply was submitted nor 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:4,5]

1.2.2.25 Non recovery on account of use of local sand – Rs 1.017 million

According to MRS (Market Rate System) item No. 06 of "Concrete" chapter "Composite rate of RCC shall be reduced as detail below, if Chanab sand local sand respectively used"

Period	Rate
1 st Quarter 2007 to 3 rd Qtr 2009	Rs5 Per Cft & Rs7 Per Cft
4 th Quarter 2009 to 4 th Qtr 2010	Rs.5 Per Cft & Rs11.5 Per Cft
1 st Quarter 2011 to Feb. 2012	Rs.5.5 Per Cft & Rs12 Per Cft
1 st Bi-annual 12 to 1 st Bi-annual 2015	Rs.5.5 Per Cft & Rs12 Per Cft

DO (Buildings) and DO (Roads) made excess payment of Rs 1.017million 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 Chanab / coarse sand used was available nor deductions were made on account of usage of local sand and server pipes. The detail is given below:

(Rupees in million)

Sr. No	DDOs	Detail	Amount
1	D.O (Buildings)	Use of local sand against RCC	0.700
2	D.O (Roads)	Non deduction against sever pipes	0.280
			0.037
Total			1.017

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 1.017 million to the Government.

The matter was reported to the PAO / DDOs concerned in October, 2017. Neither reply was submitted nor 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 1.017 million.

[AIR Paras: 11,9,2]

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	3	Loss due to Non Recovery of Provincial Sales Tax on Services	0.310
	2	7	Unauthorized Expenditure of Stationery	0.665
	3	9	Unjustified incurrence of expenditure on repair of Vehicles	0.374
	4	8	Misclassification of Expenditure	0.192
	5	14	Non- deduction of GST	0.027
	6	11	Un-authorized payment of previous years liabilities	0.429
CEO / EDO (Education)	7	2	Irregular payment of salaries to the teachers recruited without prescribed qualification	0.200
	8	4	Unauthorized payment of pay without performing duties	0.400
	9	6	Expenditure on repair of vehicles	0.177
	10	8	Opening of adult literacy centers without observing the criteria and payment of salaries	10.200
	11	11	Unauthorized incurrence of expenditure on seminar/conference beyond competency	0.323
	12	12	Un-authorized clearance of outstanding liabilities	0.377
	13	13	Loss to government due to non-deposit of CDRS in PLS bank account	0.047
	14	15	Misclassification of expenditure	0.072
	15	21	Overpayment due to payment of higher rates of pol than notified by OGRA	0.029
Dy. DEO (EE-M) Layyah	16	4	Non refund of government money on transfer of schools to PEF	0.282
	17	3	Non recovery of misappropriated	0.275
	18	5	Non recovery of G.P fund upon regularization of services	0.193
	19	14	Less deduction of group insurance from employees salaries	0.071
	20	19	Unauthorized Award Of 2 Advance Increment And B-9 On Acquiring Same Qualification	0.235

Name of Formations	Sr. No.	Para No.	Subject	Amount
	21	21	Unauthorized award of bs-15 on acquiring BA/BSc 3rd Division qualification	0.225
	22	23	Non recovery of b fund and group insurance upon regularization	0.050
Dy. DEO (EE-W) Layyah	23	10	Non refund of one month salary after termination of contract by employees recovery	0.028
	24	11	Doubtful expenditure on payment of salaries to temporary teachers out of NSB grant.	0.135
	25	13	Non dedication of GST	0.026
	26	17	Unjustified expenditure out of SMC / NSB grant	2.014
Dy. DEO (EE-M) Chowbara	27	6	Un-authorized appointments of P.T.C teachers without prescribed academic qualification, involving payment	2.081
	28	9	Conveyance allowance winter vacations	0.327
	29	11	Un-authorized payment of salary due to appointment on adhoc	1.360
	30	16	Non deduction of Provincial Sales tax	0.220
	31	22	Loss due to less deduction of group insurance from employees salaries	0.028
Dy. DEO (EE-W) Chowbara	32	3	Conveyance allowance winter vacations	0.352
Dy. DEO (EE-W) Chowbara	33	5	Non recovery of penalty/fine imposed due to willful absent from duty	0.019
Dy. DEO (EE-M) Karor	34	8	Loss due to less deduction of group insurance from employees salaries	0.051
	35	16	Un-authorized appointments of P.T.C teachers without prescribed academic qualification	2.040
	36	20	Non recovery of penalty imposed during absent period	0.033
	37	23	Unjustified payment of inspection allowance	0.080
Dy. DEO (EE-W) Karor	38	10	Non Recovery Of Penalty/Fine Imposed by the competent authority	0.028
	39	13	Unjustified payment of Salaries without verification of Degrees/Academic Record	3.982
DO (Secondary Education)	40	1	Undue delay in disbursement of merit scholarship to the student	0.648
	41	8	Bogus drawal on account of transportation of Goods	0.070
	42	9	Unjustified expenditure on repair of transport	0.040
Headmaster Special Education Center Layyah	43	7	Overpayment due to payment of higher rates of POL than notified by OGRA	0.087
	44	8	Un-authorized payment of previous years liabilities	0.239

Name of Formations	Sr. No.	Para No.	Subject	Amount
CEO / EDO (Health)	45	1	Un-authorized expenditure due to misuse of Government vehicles	0.262
	46	8	Overpayment due to payment of higher rates of pol than notified by OGRA	0.014
DO (Health)	47	14	Unauthorized clearance of outstanding liabilities	2.837
	48	13	Unjustified Payments of TA/DA	0.734
	49	15	Unjustified expenditure on entertainment charges	0.587
	50	17	Un-Justified Expenditure on Transportation Charges	0.064
	51	22	Overpayment due to payment of higher rates of POL than notified by OGRA	0.052
MS DHQ Hospital Layyah	52	6	Unauthorized inclusion of sales tax in electricity bills	1.017
	53	7	loss due non-availing of discount on local purchases	0.531
	54	8	Purchase of x-ray films on higher rates	0.196
	55	11	Non-obtaining of performance guarantee from suppliers	0.134
	56	16	Non deposit of TENDER SALE MONEY into Government treasury	0.029
	57	23	Un-authorized payment on account of salaries of contingent paid.	1.188
MS THQ Hospital Chwobara	58	10	Doubtful consumption of POL	0.062
	59	13	Loss to Govt. due to Unauthorized consumption/ issuance of Medicines	0.056
	60	14	Loss to Govt. due to Purchase of X-ray films at Higher Rates	0.043
	61	15	Loss to Govt. due to non recovery of Liquidated Damages due to late supply of medicine	0.101
MS THQ Hospital Chowk Azam	62	15	Unauthorized purchase of X-Rays Films on higher rates Recovery	0.019
	63	17	Loss to Government due to non obtaining of discount against local purchase of lab items	0.017
	64	20	Non deposit of income tax/GST	0.101
	65	21	Unauthorized expenditure out of health council	0.501
	66	22	Un-authorized payment of previous years liabilities	0.531
	67	23	Loss to Government due to purchase of POL at rates higher than fixed by OGRA	0.015
	68	25	Un-authorized payment on account of salaries of contingent paid staff	0.046
MS THQ Hospital Kot	69	13	Misappropriation of Government Receipts	
	70	14	Unauthorized retention of Specialists Share of	0.037

Name of Formations	Sr. No.	Para No.	Subject	Amount
Sultan			receipt by M.S.	
	71	15	Unauthorized Retention of Govt. money into DDO account and drawl in Cash	0.869
MS THQ Level Hospital Fatehpur	72	3	Unauthorized payment of pay and allowances after transfer	0.285
Principal Nursing School	73	8	Misclassification of expenditure	0.036
	74	9	Drawl of TA/DA without approved tour programm	0.079
	75	11	Un-authorized payment of previous years liabilities	0.050
SMO RHC Jaman Shah	76	3	Non Recovery of Uniform and Mess Allowance during Leave	0.039
	77	7	Non Recovery of Liquidated Damages due to Late Supply	0.016
	78	8	Less deduction of income tax	0.062
	79	9	Overpayment due to payment of higher rates of POL than notified by OGRA	0.010
	80	10	Drawal of Government money without or less receipt of medicine	0.006
	81	11	Misclassification of expenditure	0.064
	82	12	Un-authorized payment made for supply of medicines without obtaining report of drug testing laboratory	0.084
	83	13	Un-authorized payment of previous year liabilities	0.025
	84	16	loss due non-availing of discount on local purchase of medicines	0.011
SMO RHC Mirhan	85	4	Non Recovery of Liquidated Damages	0.011
SMO RHC Paharpur	86	3	Doubtful consumption/issuance of Medicine Insulin Regular/ Mixtard	0.060
	87	5	Un-authorized drawl of Govt. money without receipt of medicines	0.033
Dy. DO (H) Chowbara	88	2	Unauthentic payments of old liabilities	0.474
	89	4	Misappropriation on account of TA/DA	0.017
	90	5	Unjustified consumption of POL	2.100
	91	6	Less deduction of Income Tax	0.006
DO (OFWM)	92	4	Unverified Adjustments bills of Pay and Allowances	0.252
	93	5	Un-authorized clearance of outstanding liabilities	0.046
	94	6	Un-authorized incurrence of expenditure on repair of vehicles	0.054
	95	7	Unjustified Purchases of Fertilizers	0.063

Name of Formations	Sr. No.	Para No.	Subject	Amount
DO (Road)	96	3	Overpayment due less lying of re-soling work	0.132
	97	4	Overpayment due to unjustified allowing of earthwork	1.110
	98	5	Overpayment of due to non-deduction of existing earth	0.702
	99	8	Overpayment due to unjustified allowing of pacca brick	0.556
	100	12	Overpayment due to allowing of double compaction of earthwork.	0.595
	101	16	Unauthorized Clearance of Outstanding Liabilities	4.156
	102	18	Doubtful expenditure on protection embankment	0.848
	103	20	Overpayment due to less re-laying of old material	0.742
DO (Buildings)	104	1	Unjustified Payment On Account of Mosaic Flooring	0.371
	105	3	Loss due to non-deduction of income tax on old material	0.065
	106	4	Loss to government due to release of lapsed securities	1.628
	107	5	Overpayment due to payment of excess rate then MRS	0.085
	108	8	Unjustified Payment of PVC Cables	0.719
	109	9	Un-authorized expenditure due to Provision of Luxury items	1.797
	110	10	securities not credited to revenues	14.393
	111	13	Overpayment due to less recovery of old steel	0.608
	112	14	Unauthorized acceptance of Single Tender	5.433
	113	17	Recovery of Overpayment Due To Non-Adjustment Of Available Earth	0.095
	114	21	Doubtful expenditure on account of repair of transport.	0.130
	115	26	Loss due to Non Recovery of Provincial Sales Tax on Services	0.159

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	1	6	Loss due to Non Recovery of Provincial Sales Tax on Services	0.183
	2	8	Unjustified Purchase of Tonners / Cartridge	0.908
	3	10	Unjustified incurrence of expenditure on repair of vehicles	0.836
	4	19	Overpayment due to payment of higher rates of POL than notified by OGRA	0.087
EDO (F&P)	5	2	Un-justified budget allocation against Adhoc Relief Allowances 2011 and 2012 to various departments	103.065
	6	4	Un-authorized payments due to budget allocation without requirements against Adhoc Relief Allowances 2011 and 2012	4.245
	7	9	Un-justified budget allocation resulted unspent balances	1804.899
	8	10	Unjustified budget allocations resulting excess expenditure than budgetary limits	243.764
	9	11	Unauthorized Allocation of Supplementary Grant to Other Buildings	18.317
	10	14	Expenditure without Advertisement on PPRA Website	0.213
	11	15	Unjustified incurrence of expenditure on repair of Vehicle	0.161
Manager Industrial Home Layyah	12	3	Purchased physical assets without approval of austerity committee	0.185
	13	4	Unjustified and doubtful expenditure on repair of machines	0.334
	14	5	Unjustified and doubtful expenditure on storable items	0.148
	15	8	Recovery due to willful and habitual absentees	0.014
	16	9	Recovery of conveyance allowance from the pay of employees during leave (LFP)	0.070
	17	10	Recovery of overpayment owing to erroneous salaries	0.079
	18	11	Recovery of unauthorized payment of conveyance allowance due to residing within work premises	0.061
D.O (Excise &	19	2	Unjustified expenditure on account of printing	0.615

Name of Formations	Sr. No.	Para No.	Subject	Amount
Taxation)	20	4	Loss due to less deduction of income tax	0.075
	21	5	Unjustified expenditure on repair of vehicle	0.387
	22	6	Unauthorized payment of time barred arrears of pay and allowances	0.089
	23	7	Unjustified purchase of uniform with shoes	0.136
	24	8	Non-maintenance of dead/durable stock register	0.278
	25	9	Unjustified excessive expenditure of POL	0.184
	26	10	Loss to the Government due to overcharging of POL price than notified by OGRA	0.096
	27	11	Unjustified purchase of stationery store items	0.611
	28	12	Unjustified expenditure against hot and cold items	0.091
	29	13	Unjustified payments of TA/DA	0.210
	30	14	Irregular payment of rent of office building	0.819
D.O (Planning)	31	2	Non-production of record for drawal of arrear of pay & allowances	0.177
	32	3	Un-authorized / invalid expenditure against other formations	0.287
	33	4	Unjustified expenditure on TA/DA	0.516
	34	5	Unjustified expenditure on TA/DA	0.037
	35	7	Non deduction/production of sales tax invoices/returns	0.035
	36	9	Overpayment due to payment of higher rates of POL than notified by OGRA	0.029
	37	10	Loss due to non recovery of withholding tax on services	0.070
	38	11	Non accountal of store items	0.508
	39	12	Misclassification of expenditure	0.229
	40	13	Cash payment due to non opening of DDO account in bank	0.523
	41	14	Unjustified claim of TA/DA without performing duties	0.021
DO (OFWM)	42	2	Un-authorized use of the Government vehicle and loss to the Government on account of POL	0.202
	43	10	Excess payment to the WUA by revising the estimate at completion stage	0.181
	44	14	Overpayment due to excess use of bricks in construction of water courses	0.125
	45	16	Non verification of GST paid	1.595
DO (Livestock)	46	10	Loss due to less deduction of group insurance from employees salaries	0.096
	47	12	Recovery due to termination of services	0.210
D.O (Fisheries)	48	1	Unjustified drawl of POL for provincial	0.201

Name of Formations	Sr. No.	Para No.	Subject	Amount
			vehicle	
	49	3	Non recovery of revenue deposited in court	0.008
	50	4	Unauthorized auction of water area/ award of fishing rights	0.222
	51	7	Non production of vouched account	0.075
D.O (Environment)	52	1	Loss of the Government due to misappropriation of POL	0.021
	53	2	Misappropriation due to wrong entries	0.026
	54	3	Doubtful expenditure on repair of vehicle	0.298
	55	4	Un-justified payment of previous years liabilities	0.308
	56	5	Non deduction/verification of GST paid	0.082
	57	7	Doubtful purchase of furniture/stores	0.258
	58	8	Non accountal of the Government money	0.024
	59	9	Unauthorized expenditure on account of advertising and publicity	0.215
DEO (EE-W)	60	2	Doubtful drawal of POL	0.044
	61	3	Overpayment due to irregular award of allowances	0.029
	62	8	Un-justified payment of previous years liabilities.	0.217
	63	9	Doubtful expenditure on repair of vehicle	0.169
	64	10	Un-authorized drawl of in-admissible allowance through adjustments	0.013
	65	12	Recovery of conveyance allowance from the pay of employees during leave (LFP)	0.043
	66	14	Unjustified drawal of TA/DA	0.075
Dy.DEO (EE-M) Karor	67	1	Unauthorized retention of public money at the close of financial year	5.849
	68	5	Recovery of overpayment due to allowing unauthorized annual increment	0.301
	69	6	Loss due to less deduction of group insurance from employees salaries	0.333
	70	8	Recovery of inadmissible Adhoc Relief allow 2011	0.037
	71	10	Overpayment of on account of qualification allowance	0.050
	72	11	Recovery of inadmissible allowances and adjustment of allowance	0.058
	73	12	Recovery of overpayment on account of Adhoc relief allowance 2013	0.079
	74	13	Recovery of overpayment on account of Adhoc relief allowance 2014	0.077
	75	15	Recovery of inspection allowance and charge	0.046

Name of Formations	Sr. No.	Para No.	Subject	Amount
			allowance	
	76	17	Unjustified incurrence of expenditure on repair of vehicle	0.121
	77	18	Unauthorized expenditure because of beyond the budget grants	0.386
	78	19	Unjustified payments of TA/DA	0.236
	79	20	Loss due to less deduction of income tax	0.020
	80	21	Unjustified and doubtful expenditure on consumption of POL	0.273
	81	24	Doubtful expenditure out of school council fund	11.498
Headmaster Special Education Center Choubara	82	1	Opening of tenders without proof of authenticity	1.008
	83	6	Unauthorized drawal of pay and allowances without verification of degrees	0.736
	84	10	Recovery of overpayment on account of pay	0.029
	85	11	Recovery of overpayment on account of pay	0.015
	86	12	Misclassification of expenditure	0.029
	87	13	Irregular and unjustified expenditure on account of uniform & shoes without calling quotations	0.175
Dy.DEO (EE-W) Karor	88	4	Recovery of overpayment due to unauthorized allowing annual increment	0.307
	89	8	Overpayment on account of qualification allowance to ESE and SST	0.168
	90	10	Recovery of over payment on account of allowances	0.291
	91	13	Recovery due to unauthorized drawl of inadmissible allowances	0.024
	92	14	Less deduction of group insurance from employees salaries	0.080
	93	15	Overpayment due to irregular award of BS-9	0.178
	94	16	Doubtful expenditure on TA/DA due to non production of vouched account	0.193
	95	17	Misappropriation out of NSB funds	0.190
	96	18	Doubtful expenditure out of NSB	0.318
	97	19	Non deduction of sales tax and income tax	0.327
	98	20	Unjustified payment of sales tax and income tax	0.626
	99	22	Recovery of un authorized payment of social security benefit due to non adjustment of pay after the lapse of six year	0.103
Dy.DEO (EE-M)	100	3	Recovery of overpayment due to unauthorized	0.082

Name of Formations	Sr. No.	Para No.	Subject	Amount
Layyah			allowing of annual increment	
	101	5	Unauthorized payment of inspection allowance during leave	0.125
	102	11	Drawl of salary during the period of leave without pay	0.030
	103	13	Less deduction of Group Insurance from employees salaries	0.105
	104	15	Overpayment due to grant of annual increment without completing six month service	0.108
	105	16	Over payment due to un-authorize award of two advance increments	0.060
	106	18	Overpayment due to irregular award of bs-9	0.053
	107	21	Doubtful expenditure on payment of salaries to temporary teachers out of NSB grant	1.410
	108	22	Misappropriation out of NSB funds	0.106
	109	24	Doubtful expenditure out of NSB	2.620
Dy.DEO (EE-W) Layyah	110	26	Overpayment due to non adjustment of allowances after regularization	0.096
	111	1	Overpayment due to irregular award of m. a. increments to EST/Secondary school teachers	0.566
	112	3	Unauthorized award of 3 advance increment and B-14 on acquiring same qualification recovery	0.377
	113	4	Unjustified expenditure out of SMC / NSB grant	4.837
	114	6	Unjustified expenditure of POL	0.197
	115	8	Recovery of overpayment of 50% Adhoc allowance-2010	0.221
Dy.DEO(EE-M) Choubara	116	10	Recovery of overpayment due to unauthorized allowing annual increment	0.334
	117	6	Recovery of overpayment due to allowing unauthorized annual increment	0.937
	118	7	Loss due to less deduction of group insurance from employees salaries	0.186
	119	8	Recovery of salary after termination recovery	0.267
	120	10	Overpayment on account of qualification allowance	0.016
	121	11	Recovery of inadmissible allowances and adjustment of allowance	0.211
	122	12	Recovery of overpayment on account of Adhoc relief allowance 2013	0.153
123	13	Recovery of overpayment on account of Adhoc relief allowance 2014	0.153	

Name of Formations	Sr. No.	Para No.	Subject	Amount
	124	17	Unjustified payments of TA/DA	0.236
	125	18	Un-authorized grant of charge allowance and recovery	0.060
	126	19	Doubtful consumption/issuance of stationery	0.053
	127	21	Doubtful expenditure out of school council fund	5.557
Headmistress GHS Fatehpur	128	1	Recovery on account of unauthorized payment of advance increment	0.294
	129	4	Misappropriation of funds out of repair of building	0.450
	130	7	Misclassification of expenditure	0.907
	131	8	Double drawl out of others	0.044
	132	9	Non recovery of house building advance	0.033
	133	10	Expenditure on repair and maintenance of building without estimate and measurement	0.600
EDO (Health)	134	2	Non-obtaining of performance guarantee from suppliers	0.514
	135	3	Loss to the Government due to non issuance of license to pharmacies and medical stores.	0.161
	136	4	Loss to the Government due to purchase of substandard generator	2.194
	137	5	Loss to the Government due to non registration of health care establishment and hospitals	0.760
	138	7	Un-authorized expenditure due to misuse of the Government vehicles.	0.071
	139	8	Loss to the Government due to non recovery of license fee from the food manufactures	0.980
	140	9	Irregular purchase of plant and machinery without prior approval of austerity committee	2.239
	141	10	Loss of the Government due to un-justified excessive drawl of POL	0.514
	142	11	Less deduction of Income Tax.	0.192
	143	13	Purchase of medicines excess than requirement	1.998
	144	14	Non recovery of liquidated damages due to late supply	0.029
	145	16	Doubtful issuance of medicines due to non availability of proof of consumption	0.248
	146	17	Overpayment due to payment of higher rates of POL than notified by OGRA	0.029
	147	18	Non deduction/production of sales tax invoices/returns	1.445
	148	19	Un-authorized payment of previous years liabilities	0.045

Name of Formations	Sr. No.	Para No.	Subject	Amount
	149	20	Misclassification of expenditure	0.111
	150	21	Un-authorized / invalid expenditure against other formations	0.045
	151	22	Non deposit of tender sale money into the Government treasury	0.009
Programme Director DHDC	152	1	Un-justified Payment of salary after retirement	0.505
	153	2	Un-justified allowance of health risk allowance	0.036
	154	3	Payment of salary Rs.951,791 due to allowing of unjustified up-gradation	0.952
	155	6	Non deduction/verification of GST paid	0.024
	156	8	Un-justified allowing of 1 st annual increment	0.021
MS DHQ Hospital	157	2	Loss due to purchase of x-ray films at higher rate	0.293
	158	3	Loss due to purchase of medicines at higher rate	0.139
	159	10	Unauthorized inclusion of sales tax in electricity bills	0.740
	160	12	Un-authorized expenditure on purchase of sub standard medicines	0.107
	161	13	Irregular expenditure on repair of machinery and equipment	0.869
	162	15	Non deduction of 5% house maintenance charges recovery	0.139
	163	16	Loss to the Government due to non replacement of sub standard medicines	0.210
	164	19	Doubtful consumption/issuance of medicine insulin regular/mixtard	0.700
	165	20	Loss to the Government due to non accountal of various items	0.028
	166	21	Irregular expenditure on repair of vehicles	0.812
	167	24	Un-authorized payment of previous years liabilities	2.559
	168	25	Unauthorized drawl of inadmissible allowances	0.060
	169	26	Unauthorized payment of Adhoc allowance 2011	0.039
	170	27	Doubtful consumption of medicines	0.119
	171	28	Loss to the Government due to non deduction of discount rate on local purchase	0.062
	172	29	Doubtful consumption of x-rays films	0.084
	173	30	Doubtful collection/realization of receipts	0.212
	174	31	Non-production of record of thall hospital	-
	175	32	Doubtful consumption of POL due to non	0.584

Name of Formations	Sr. No.	Para No.	Subject	Amount
			maintenance/production of log books	
MS THQ Hospital Chowk Azam	176	2	Less deduction of income tax	0.048
	177	3	Non recovery of late supply charges	0.041
	178	5	Non obtaining of stamp paper from the suppliers of medicine	0.052
	179	7	Temporary misappropriation due to late deposit of the Government receipts	0.044
	180	8	Un-authorized payment of previous years liabilities	0.482
	181	9	Loss to the Government due to purchase of POL at rates higher than fixed by OGRA	0.018
	182	11	Misappropriation of POL	0.018
	183	13	Non recovery of salaries drawn after resignation	0.168
	184	14	Unauthorized payment of salaries during absent period	0.057
	185	15	Drawal of pay during leave without pay	0.292
	186	16	Unauthorized payment of personal allowance	0.031
	187	19	Payment of HSRA in excess of admissible rates	0.238
	188	24	Recovery due to non deduction of conveyance allowance during leave (LFP)	0.023
	189	25	Loss of house rent due to non vacation of hospital residences from un-authorized occupants	0.186
	190	29	Non production of record of promotion	-
191	30	Non surrender of saving	93.965	
MS THQ Hospital Choubara	192	1	Loss due to less deduction of income tax	0.046
	193	2	Loss to the Government due to unjustified retention of ambulance charges	0.080
	194	3	Loss due to non recovery of withholding tax on services	0.044
	195	4	Unauthorized Drawl of Health Sector Reform and Conveyance Allowance	0.049
	196	5	Non-recovery of liquidated damages	0.039
	197	8	Unjustified consumption of diesel (POL)	0.109
	198	11	Non deduction of maintenance charges resulting overpayment	0.014
	199	12	Loss on Account of House Rent allowance, maintenance charges and Conveyance Allowance	0.389
	200	13	Loss on account of House Rent Allowance	0.036
	201	14	Loss due to non recovery of Income Tax	0.027
	202	15	Non-obtaining of performance guarantee from	0.094

Name of Formations	Sr. No.	Para No.	Subject	Amount
			suppliers	
	203	18	Unjustified payment of Sales Tax without obtaining of sales tax Invoices and deposit challan	0.101
	204	19	Un-justified regularization of services	0.833
MS THQ Hospital Karor	205	1	Misappropriation of medicines due to balance not brought forward	0.162
	206	3	Recovery of overpayment on account of basic pay	0.754
	207	4	Loss to the Government due to non deduction of discount against local purchase of medicines	0.025
	208	5	Less deduction of Income Tax	0.137
	209	6	Doubtful purchase of medicine due to non production of utilization record	0.764
	210	7	Unauthorized drawl of inadmissible allowances	0.053
	211	9	Over payment on account of 50% Adhoc allowance 2010	0.096
	212	13	Non recovery of advance income tax	0.016
	213	15	Overpayment due to non-adjustment of 30% SSB after regularization of services	0.167
	214	16	Non recovery of liquidated damages due to late supply	0.084
	215	17	Loss of house rent due to non allotment of hospital residences	0.625
	216	18	Non obtaining of stamp paper from the suppliers of medicine	0.055
	217	19	Misclassification of expenditure	0.645
	218	22	Withdrawal of POL in excess of authorized MPG	0.126
	219	23	Unauthorized payment of pay and allowances	0.066
	220	24	Loss due to non recovery of withholding tax on services	0.098
	221	25	Non-obtaining of performance guarantee from supplies	0.135
	222	26	Un-authorized purchase of bedding clothing without tenders advertisement	0.397
	223	28	Misappropriation of x-ray films and lab items	0.028
THQ Hospital Kot Sultan	224	2	Payment of HSRA in excess of admissible rate	0.181
	225	4	Doubtful consumption/issuance of medicine insulin	0.069
	226	6	Doubtful purchase and consumption of local purchase of medicine	0.193

Name of Formations	Sr. No.	Para No.	Subject	Amount
	227	7	Doubtful purchase of medicines without requirement	1.283
	228	8	Un-authorized drawl of the Government money without receipt of stores	0.220
	229	10	Loss on account of transportation charges	0.056
	230	12	Loss on account of house rent allowance	0.076
	231	13	Non deduction of 5% house maintenance charges	0.051
	232	14	Non recovery of penal rent from the un-authorized occupant	0.223
	233	15	Doubtful purchase of medicines due to non availability of proof of consumption	0.099
	234	16	Unauthorized utilization of budget on local purchase of medicines	0.357
	235	17	Misclassification of expenditure	0.038
	236	18	Un-authorized payment made for supply of medicines without obtaining report of drug testing laboratory	0.217
	237	21	Misappropriation of medicine due to balance not brought forward to next year	0.209
	238	22	Non accountal of stores and doubtful issuance	0.077
	239	23	Un-authorized payment of previous years liabilities	0.067
	240	24	Loss to the Government due to non obtaining of discount against local purchase of medicines	0.023
	241	25	Loss of the Government due to misappropriation of POL	0.082
	242	26	Unauthorized retention of public money into account of DDO	0.665
	243	28	Overpayment due to higher rates of POL than notified by OGRA	0.015
	244	29	Irregular expenditure on repair of machinery and equipment	0.130
	245	30	Non accountal of the Government money	6.505
	246	31	Non-production of arrears bills of pay and allowances	0.793
	247	32	Misappropriation of medicine through double entries	0.034
	248	33	Misappropriation of medicine through wrong calculation	0.089
	249	34	Loss due to local purchase of medicine for outdoor patients	0.045
	250	35	Improper maintenance of receipts record	0.103

Name of Formations	Sr. No.	Para No.	Subject	Amount
	251	36	Doubtful and improper maintenance record of consumption of medicines	-
	252	38	Overpayment on account of pay and allowances	0.239
	253	39	Unauthorized advance drawl of POL	0.092
	254	1	Irregular payment of conveyance allowance	0.220
	255	7	Loss due to less recovery of income tax / withholding	0.033
	256	8	Unjustified expenditure on repair of transport	0.137
	257	9	Non recovery of liquidity damages	0.154
	258	11	Unjustified incurrence of expenditure on store items	1.056
	259	12	Unjustified consumption of POL	0.026
	260	13	Overpayment of inadmissible risk allowance	0.116
	261	14	Loss due to non recovery of income tax	0.084
	262	15	Recovery of irregular payment of conveyance allowance during leave	0.173
	263	18	Unjustified excessive purchase of medicines	0.013
	264	19	Unjustified drawl of hotel charges , recovery of GST	0.010
	265	20	Unauthorized retention of public money into account of DDO	1.817
	266	2	Recovery of unauthorized payment of SSB after regularization	0.042
	267	3	Recovery of conveyance allowance from the pay of employees during leave (LFP)	0.015
	268	4	Loss due to non- depositing of sales tax/ non production of sales tax invoices/returns	0.016
	269	5	Un-authorized payment of previous years liabilities	0.142
	270	3	Recovery of overpayment due to irregular grant of annual increment	0.362
	271	4	Recovery of unauthorized payments of salaries to employees on leave on half pay	0.103
	272	5	Recovery of overpayment due to non fixation of pay and allowance after regularization of service	0.071
	273	6	Recovery of overpayment due to irregular grant of increment on promotions	0.059
	274	7	Recovery of overpayment on account of pay & allowances	0.127
	275	10	Payment of HSRA in excess of admissible rate	0.336
	276	14	Un-authorized payment of previous years liabilities	0.403

Name of Formations	Sr. No.	Para No.	Subject	Amount
	277	16	Unauthorized inclusion of sales tax on zero rated product	0.028
	278	18	Non verification/non production of GST paid	0.102
	279	19	Loss on account of transportation charges	0.664
	280	20	Misclassification of expenditure	0.194
	281	21	Irregular expenditure on repair of machinery and equipment	0.299
	282	22	Loss of house rent due to non vacation of hospital residence from un-authorized occupant	0.033
Principal Paramedical school	283	1	Recovery of unauthorized payment of social security benefit after regularization	0.050
	284	2	Un-authorized payment of inadmissible health sector reforms allowance	0.019
	285	3	Overpayment of 50% Adhoc Allowance-2010	0.055
	286	4	Non production of vouched accounts of adjustments bills	0.216
	287	5	Unrealistic budget estimates and non Surrendering of savings resulting lapse of funds	13.439
	288	6	Purchases without advertisement on PPRA website	0.154
	289	7	Less deduction of income tax	0.004
DO (Buildings)	290	4	Loss due to non-deduction of income tax on old material	0.270
	291	5	Rush of expenditure under grant no. 24&36 at the close of financial year 2015-16	58.034
	292	6	Recovery of Inadmissible Conveyance Allowance	0.160
	293	8	Recovery due to unjustified payment of Contractor Profit and overhead Charges	0.641
	294	15	Overpayment due to less recovery of old steel	0.407
	295	16	Unauthorized acceptance of Single Tender	8.938
	296	17	Expenditure beyond competency	4.326
	297	18	Loss to the Government due to unjustified deduction of below accepted tender	0.482
	298	20	Delay in Finalization of Schemes and non-imposition of penalty	0.492
	299	21	Non Obtaining of Additional Performance Security Required for Below Quotation/Tender million	0.903
	300	22	Overpayment due to applying of unjustified items of MRS	0.508
301	24	Unjustified payment of tuff tile pavers	0.238	

Name of Formations	Sr. No.	Para No.	Subject	Amount
	302	25	Non-deduction of sales tax or non-obtaining of sales tax invoices	1.138
	303	27	Unjustified payment due to charging of excess rate than the market rate schedule	0.055
	304	28	Overpayment due to non-adjustment of available earth	0.095
	305	30	Un-justified allowing of 1 st annual increment	0.044
	306	31	Overpayment due to unjustified payment of steel work	0.365
	307	34	Non-accountal of store	0.041
DO (Roads)	308	2	Unauthorized execution of quantities not provided in the TSE	0.192
	309	5	Fraudulent drawal of double payment for same work	1.066
	310	8	Overpayment on account of earth work	0.598
	311	10	Rush of expenditure under development grants at the close of financial year	30.391
	312	18	Misappropriation by diverting the contingencies provided in estimate	0.113
	313	20	Overpayment due to non-recovery of price variation of bricks	0.436
	314	22	Overpayment to contractors due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	0.207
	315	24	Overpayment on account of use of local sand	0.111
	316	29	Unjustified incurrence of expenditure on repair of vehicles	0.285
	317	30	Non surrender of saving	100.646

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.	8.962	-	8.962	2.004	(6.958)
5	Forests.	26.429	-	26.429	9.723	(16.706)
7	Charges on A/c of M. V. Act.	4.464	-	4.464	1.313	(3.151)
8	Other Taxes & Duties.	4.366	-	4.366	1.381	(2.985)
10	General Administration.	158.967	-	158.967	38.822	(120.146)
15	Education.	4,496.997	-	4,496.997	2,640.495	(1,856.502)
16	Health Services.	1,151.210	-	1,151.210	576.922	(574.288)
17	Public Health.	3.789	-	3.789	1.378	(2.411)
18	Agriculture.	118.828	-	118.828	60.497	(58.331)
19	Fisheries.	1.704	-	1.704	0.903	(0.801)
20	Veterinary.	107.699	-	107.699	55.825	(51.874)
21	Co-operation.	17.786	-	17.786	7.906	(9.880)
22	Industries.	2.199	-	2.199	0.606	(1.593)
23	Miscellaneous Departments.	2.556	-	2.556	0.989	(1.567)
24	Civil Works.	85.629	-	85.629	24.270	(61.359)
25	Communications.	118.255	-	118.255	38.743	(79.512)
31	Miscellaneous.	28.677	-	28.677	12.619	(16.058)
32	Civil Defence.	6.569	-	6.569	2.595	(3.974)
Total Non-development		6,345.086	-	6,345.086	3,476.990	(2,868.096)
Development						
36	Development.	255.126	-	255.126	204.255	(50.871)
Total Development		255.126	-	255.126	204.255	(50.871)
Grand Total		6,600.212	-	6,600.212	3,681.245	(2,918.967)

Annexure-C**[Para 1.2.1.1]****Non production of record – Rs 100.989 million****(Rupees in million)**

Sr. No.	DDOs	Nature of Record	Amount
1	SMO RHC Paharpur	Contingency	0.154
		Pay and allowances	0.734
2	M.S.THQ Hospital Karor	Contingency	0.142
		Pay and allowances	0.767
3	Dy.DEO (WEE) Chowbarah	NSB Fund of School	1.002
4	DEO(Secondary Education)	Pay and allowances	0.286
5	Head Master Government Special Education Center Layyah	Contingency	0.937
6	Principal Nursing School Layyah	Contingency	0.192
7	EDO Education Layyah	Pay and allowances	60.274
8	EDO Education Layyah	Sales Tax invoices	1.376
9	M.S.DHQ Hospital Layyah	Pay and allowances	5.907
10	M.S.THQ Hospital Kot Sultan		0.451
		1.500	
		Log Books	0.400
11	Head Master GHS Mandi Town	Contingency	0.676
12	SMO RHC Mirhan		0.401
13	DO (Health)	Log Books	2.368
14	Dy.DEO (WEE) Karor	NSB Fund	1.430
15	DCO Layyah	Log Book	0.403
16	Dy DEO (M-EE) Layyah	Pay and allowances	7.251
17	Dy. DEO (M-EE) Karor	Pay and allowances	1.954
18	MS THQ Hospital Chowk Azam	Pay and allowances	0.786
19	EDO (Education) Layyah	Log Book	0.351
20	Dy. DEO (M-EE) Choubara	Pay and allowances	0.176
21	MS DHQ Hospital	Log Books	6.542
22	DO (Buildings)	Contingency	0.559
23	Dy DO Health Karor	Non-production of vouched account	0.833
24			0.142
25		Pay and allowances	0.767
26	DOE (Male)	Non production of vouched Account	0.470
27		Inspection Allowance	1.432
28		incentive allowance	0.127
29	DO (Building)	Logbook	0.199
Total			100.989

Annexure-D**[Para 1.2.2.4]****Irregular expenditure without stock entry and consumption record of miscellaneous items –Rs 21.518 million**

(Rupees in million)

Sr. No.	Formation	Description	Amount
1	Dy. DEO (WEE) Karor	Misappropriation/Doubtful Drawl Out Of SMC/NSB Fund	3.326
2	Dy. DEO (M-EE) Karor	Expenditure without store Entry	2.988
3	Deputy DEO (W-EE) Chowbarah	Doubtful Expenditure Out Of NSB	2.087
4	Deputy DEO (W-EE) Chowbarah	non refund of government money on transfer of schools to PEF	1.630
5	Dy. DEO (M-EE) Choubara	Expenditure without store Entry	1.366
6	Dy DEO (M-EE) Layyah	Doubtful expenditure out of NSB	1.190
7	EDO Health Layyah	Doubtful drawl of ta bills	0.990
8	DCO	Loss to Government due to non taking of closing stocks of non-perishable goods	0.887
9	Head Master Special Education Center Layyah	Non accountal of Stores	0.861
10	Deputy DEO (W-EE) Chowbarah	Doubtful Expenditure Due to non accountal of store	0.828
11	Dy. DEO (M-EE) Layyah	Misappropriation out of NSB funds	0.544
12	District Education Officer (Secondary Education) Layyah	Drawl of POL without calculating the Mileage of Vehicle	0.489
13	Head Master GHS Mandi town	Doubtful expenditure on Repair of Building and Furniture	0.462
14	MS DHQ Hospital Layyah	Unauthorized expenditure without estimate and measurement	0.431
15	EDO (Education) Layyah	UNJUSTIFIED EXPENDITURE ON TA/DA	0.399
16	Dy DEO (M-EE) Layyah	Doubtful Expenditure Due to non accountal of store	0.387
17	EDO (Education) Layyah	Doubtful purchase of stores due to non accountal	0.372
18	Head Master GHS Mandi town	Unauthorized and Doubtful Purchase of Stores without stock entry	0.333
19	EDO Health Layyah	Unauthentic consumption of POL for generator	0.277
20	EDO (Education) Layyah	Mis-appropriation of POL	0.275
21	Head Master GHS Mandi town	Likely misappropriation of Government Fund	0.253

Sr. No.	Formation	Description	Amount
22	District Education Officer (Secondary Education) Layyah	Doubtful Issuance of Stationary due to Non Availability of Proof of Consumption-	0.199
23	MS THQ Hospital Kot Sultan	Unauthentic consumption of POL for generator	0.183
24	Deputy DEO (W-EE) Chowbarah	Misappropriation out of NSB funds	0.152
25	DO (OFWM) Layyah	Unjustified withdrawal of POL	0.125
26	RHC Jamman Shah	Unjustified drawl for purchase of X-Ray films	0.100
27	RHC Jamman Shah	Unjustified Drawal of POL after shifting of Ambulance to Rescue DEPARTMENT	0.090
28	EDO Health Layyah	Unjustified drawl against Postage and Stamps	0.075
29	MS THQ Hospital Kot Sultan	Doubtful Consumption of Injections /syringes	0.075
30	Dy DEO (M-EE) Layyah	Doubtful Expenditure out of NSB On account of Uniform	0.056
31	Dy. DEO (WEE) Karor	Misappropriation of NSB fund	0.040
32	Dy.DEO (W-EE) Layyah	Doubtful purchase of stores due to non accountal	0.027
33	SMO RHC Paharpur	Misappropriation due dual drawl	0.021
	Total		21.518

Annexure-E**[Para 1.2.2.5]****Unauthorized drawal of inadmissible allowances – Rs 19.062 million**

(Rupees in million)

Formation	Description	Amount
MS THQ Hospital Choubara	Misappropriation due to unauthorized payment of pay and allowances after expiry of adhoc/ quit the job	0.633
MS DHQ Hospital Layyah	Over payment on account of incentive allowance	0.570
MS THQ Hospital Chowk Azam	Un-authorized drawl of Health Sector Reform Allowance by the specialist doctors having private practice	0.506
MS DHQ Hospital Layyah	Non recovery of uniform and mess allowance during leave	0.423
SMO RHC Mirhan	Unauthorized Payment of pay and allowances	0.400
DO (Health) Layyah	Loss on account of conveyance allowance	0.346
DO (Health) Layyah	Unjustified allowance of Health Sector Reform allowance to the staff Working at Dispensaries	0.328
Dy.DEO (W-EE) Layyah	Overpayment on account of qualification allowance to ESE,SESE	0.294
MS DHQ Hospital Layyah	Un-authorized drawl of health professional allowance during training period	0.294
MS DHQ Hospital Layyah	Recovery of un authorized payment of conveyance allowance and HSRA during leave on full pay	0.255
MS THQ Level Hospital Fatehpur	Recovery of Unauthorized Payments of Allowances	0.244
DO (Health) Layyah	Irregular payment of NPA	0.232
SMO RHC Paharpur	Unauthorized drawl of pay and allowances after transfer	0.220
DO (Health) Layyah	Unjustified allowance of Health Sector Reform allowance to the staff Working at Zila Council Dispensaries	0.211
Dy. DEO (M-EE) Karor	Overpayment of on account of qualification allowance	0.208
Dy. DEO (WEE) Karor	Double drawl of pay and allowances by opening two personal numbers of a single employee	0.208
Principal Nursing School Layyah	Un-justified drawl of health risk allowance	0.204
DO (Health) Layyah	Unauthorized payment of adhoc allowances	0.182
RHC Jamman Shah	Irregular drawl of pay without posting	0.180
EDO (Education) Layyah	Loss to govt. due to non recovery of annual inspection fee from private registered schools	0.174
Deputy DEO (W-EE) Chowbarah	Overpayment due irregular award of BS-9	0.169

Formation	Description	Amount
Dy. DEO (M-EE) Choubara	Non refund of salary after termination recovery	0.163
SMO RHC Paharpur	Un-authorized payment of Social Security Benefit to Permanent Employees	0.162
MS THQ Hospital Chowk Azam	Payment of HSRA in excess of admissible rates	0.161
MS THQ Level Hospital Fatehpur	Payment of HSRA in excess of admissible rate	0.155
MS THQ Hospital Kot Sultan	Over payment on account of Incentive allowance	0.155
DO (Health) Layyah	Un-justified allowance of health risk allowance	0.155
SMO RHC Paharpur	Loss on account of conveyance allowance	0.150
SMO RHC Mirhan	Doubtful and Unjustified expenditure on repair of ambulances	0.150
Dy DEO (M-EE) Layyah	Unauthorized Drawl Of Inadmissible Allowances	0.147
DO (Health) Layyah	Loss Due to Payment of Inadmissible Health Sector Reforms	0.147
RHC Jamman Shah	Un-authorized Drawl of in-Admissible conveyance allowance recovery	0.145
MS THQ Level Hospital Fatehpur	Recovery of over drawl against Pay and allowances	0.139
Dy.DEO (W-EE) Layyah	Overpayment due to non adjustment of ARA-2015 after regularization	0.129
Dy. DEO (M-EE) Karor	Un-justified award of BPS-9 to PTC teacher against prescribed academic qualification	0.125
Head Master GHS Mandi town	Over payment on account of conveyance allowance withdrew during winter vacations	0.125
Dy.DEO (W-EE) Layyah	Overpayment due to non adjustment of ara-2016 after regularization	0.123
DO (Health) Layyah	Unjustified drawl of Health Risk Allowance	0.122
Dy. DEO (WEE) Karor	Recovery of Unauthorized Payment of Conveyance Allowance During Leave On Full Pay	0.121
MS THQ Hospital Chowk Azam	Un-authorized payment of Social Security Benefit to Permanent Employees	0.119
MS THQ Hospital Chowk Azam	Unauthorized Drawl Of Inadmissible Allowances	0.117
Dy. DEO (M-EE) Choubara	Overpayment due to excess payment of ad hoc allowances	0.114
Dy. DEO (M-EE) Choubara	Overpayment of on account of qualification allowance	0.101
MS THQ Hospital Kot Sultan	Payment of HSRA in excess of admissible rate	0.098
Dy. DEO (M-EE) Karor	Overpayment of charge allowance	0.096
Dy DEO (M-EE) Layyah	Overpayment Due To Grant Of Annual Increment Without Completing Six Month Service	0.091
MS DHQ Hospital Layyah	Unauthorized drawl of adhoc relief allowance 2013	0.089

Formation	Description	Amount
	and 2014	
Dy. DEO (M-EE) Karor	Over payment on account of conveyance allowance drawn during summer vacations	0.088
Dy. DEO (WEE) Karor	Recovery of Unauthorized Payment of inadmissible allowances	0.088
Dy. DEO (WEE) Karor	Recovery of overpayment due to higher rates of Adhoc Allowance 2016 @10%	0.087
Dy. DEO (M-EE) Choubara	Overpayment of due to excess payment of adhoc allowances	0.086
DY.DO Health Chobara	Loss on Account of Conveyance Allowance	0.085
MS THQ Level Hospital Fatehpur	Recovery of unauthorized payments of salary on leave on half pay	0.081
Dy DEO (M-EE) Layyah	Un-authorized payment of social security benefit to permanent employees	0.081
MS THQ Hospital Choubara	Recovery due to non deduction of conveyance allowance and HSRA during leave (LFP)	0.081
DO (Health) Layyah	Non-recovery of conveyance allowance	0.080
MS DHQ Hospital Layyah	Loss on account of house rent allowance	0.076
Dy DEO (M-EE) Layyah	Overpayment Due To Grant Of Annual Increment Without Completing Six Month Service	0.074
EDO (Education) Layyah	Unauthorized drawl of inadmissible allowances	0.070
MS DHQ Hospital Layyah	Unauthorized drawl of inadmissible allowances	0.068
Dy.DEO (W-EE) Layyah	Less deduction of group insurance from employees salaries	0.066
Dy DEO (M-EE) Layyah	Unauthorized payment of salaries after superannuation Retirement	0.066
Deputy DEO (W-EE) Chowbarah	Recovery due to Unauthorized Drawl Of Inadmissible Allowances by the DDO	0.064
MS DHQ Hospital Layyah	Un-authorized drawl of health sector reforms allowance not admissible	0.064
MS THQ Hospital Chowk Azam	Drawal of Pay during Leave without Pay	0.062
Deputy DEO (W-EE) Chowbarah	Overpayment due to grant of annual increment without completing six month service	0.062
Dy DEO (M-EE) Layyah	Unauthorized payment of inspection allowance during leave	0.060
MS THQ Hospital Choubara	Recovery of Overpayment due to higher rate of Basic payRs59,830	0.060
Deputy DEO (W-EE) Chowbarah	Recovery of unauthorized payment of Salaries	0.057
MS THQ Hospital Choubara	Recovery of Un-Authorized Payment of House Rent Allowance to the employees provided Govt. Accommodation/ house	0.056
Dy. DEO (WEE) Karor	Loss to Govt. due to unauthorized drawl of Inspection Allowance During Leave	0.055

Formation	Description	Amount
MS DHQ Hospital Layyah	Non deduction of 5% house maintenance charges	0.053
Dy. DEO (M-EE) Choubara	Overpayment due to payment of excessive rate of 50% adhoc allowance	0.051
Dy. DEO (M-EE) Karor	Overpayment due to excess payment of adhoc allowances	0.047
Dy. DEO (W-EE) Layyah	Recovery of overpayment of 50% adhoc allowance 2010	0.047
Deputy DEO (W-EE) Chowbarah	Recovery due to unauthorized drawl of inadmissible allowances by the DDO	0.046
Dy. DEO (WEE) Karor	Recovery of Overpayment of 50% Adhoc Allowance-2010	0.045
Dy. DEO (W-EE) Layyah	Un-authorized drawl of charge allowance	0.045
Principal Nursing School Layyah	Non recovery of uniform and mess allowance during leave	0.045
Dy DEO (M-EE) Layyah	Overpayment on account of Pay & Allowances	0.040
DO (Health) Layyah	Recovery On Account Of Un-Authorize Drawl of Practice Compensatory Allowance Recovery	0.038
Deputy DEO (W-EE) Chowbarah	Recovery of un authorized payment of charge allowance	0.036
Dy. DEO (M-EE) Karor	Overpayment due to excess payment of ad hoc allowances	0.035
Dy. DEO (M-EE) Choubara	Non-recovery of one month pay	0.034
Dy DEO (M-EE) Layyah	Overpayment due to grant of annual increment without completing six month service and recovery	0.034
Dy. DEO (WEE) Karor	Overpayment due to wrong fixation of Basic Pay	0.032
Dy. DEO (M-EE) Choubara	Non recovery of penalty imposed during absent period	0.032
SMO RHC Paharpur	Unauthorized Drawl Of Inadmissible Allowances	0.031
MS THQ Level Hospital Fatehpur	Un-authorized drawl of health sector reforms allowance	0.031
DO (Health) Layyah	Overpayment due to excess payment of adhoc allowances of 2015 & 2016	0.030
MS THQ Hospital Chowk Azam	Drawal of Pay during Leave without Pay	0.030
Dy DEO (M-EE) Layyah	Recovery of un authorized payment of charge allowance	0.030
Dy. DEO (M-EE) Choubara	Unjustified drawl inspection allowance of schools	0.030
DO (OFWM) Layyah	Recovery of un authorized payment of Salaries during Absent Period	0.030
MS THQ Hospital Chowk Azam	Unauthorized payment of Adhoc Allowance 2013 and 2014 and recovery	0.029
MS THQ Hospital Choubara	Recovery of Payment of HSRA In Excess Of Admissible Rate	0.028
MS THQ Hospital Choubara	Recovery of 50% Adhoc Allowance-2010 paid on higher rates than admissible rates	0.028

Formation	Description	Amount
MS THQ Hospital Kot Sultan	Local Purchase of Medicines at Higher Rates, Loss due to non availing discount Rate	0.026
EDO Health Layyah	Loss on account of House Rent and Maintenance Charges	0.026
SMO RHC Mirhan	Recovery of Unauthorized Payment of HSRA and pay& allowances	0.023
MS THQ Hospital Choubara	Recovery of Un-Authorized Drawl Of Health Sector Reforms Allowance Not Admissible	0.023
DO (OFWM) Layyah	Loss to Govt. due to non deduction of 5% maintenance charges	0.021
Dy DEO (M-EE) Layyah	Overpayment due to double drawl of Qualification Allowance	0.020
Dy. DEO (WEE) Karor	Un-Authorized Drawl of Charge Allowance	0.019
Dy.DEO (W-EE) Layyah	Unauthorized drawl of inadmissible allowances	0.018
Head Master Special Education Center Layyah	Unjustified drawal of Personal Allowance	0.017
MS THQ Hospital Choubara	Recovery of unauthorized payment of pay and allowances during Absent from duty period	0.015
SMO RHC Paharpur	Loss due to payment of inadmissible health sector reforms	0.014
Principal Nursing School Layyah	Drawl of dress and mess allowance over and above the prescribed limit	0.014
MS THQ Hospital Chowk Azam	Un-authorized drawl of Health Sector Reforms Allowance not admissible	0.014
Deputy DEO (W-EE) Chowbarah	Unauthorized Payment of Inspection Allowance	0.010
Dy. DEO (M-EE) Karor	Unauthorized payment of adhoc allowances	0.009
MS THQ Hospital Chowk Azam	Unauthorized payment of Personal allowance	0.009
RHC Jamman Shah	Irregular Advance payment	0.008
District Education Officer (Secondary Education) Layyah	Non imposition/recovery of penalty on the absent teachers reported by MEA	0.008
Dy. DEO (M-EE) Choubara	Unauthorized payment of adhoc allowances	0.008
Dy. DEO (M-EE) Karor	Unjustified drawl of inspection allowance of schools	0.008
THQ Level Hospital Fatehpur	Unauthorized Drawl of Incentive Allowance	1.794
MS DHQ Hospital Layyah	Drawl of salary during the period of extra ordinary leave	1.107
MS THQ Hospital Chowk Azam	Unauthorized drawal of incentive allowance	2.118
Dy DO Health Karor	Un-authorized drawl of health sector reforms allowance not admissible	0.192
Dy DO Health Karor	Unauthorized drawl of conveyance allowance	0.100

Formation	Description	Amount
Dy DO Health Karor	Unauthorized drawl of inadmissible allowances	0.032
Dy DO Health Karor	Overpayment due to irregular drawl of adhoc relief allowance-2010.	0.016
Dy DO Health Karor	Recovery of un-authorize drawl of practice compensatory allowance	0.010
MS THQ Hospital Karor	Unauthorized Drawl Of Inadmissible Allowances	0.168
MS THQ Hospital Karor	Over payment on account of pay & allowance due to non adjustment on reappointment	0.102
MS THQ Hospital Karor	Over payment on account of 50% adhoc allowance 2010	0.195
MS THQ Hospital Karor	Overpayment due to irregular drawl of adhoc relief allowance-2010.	0.217
MS THQ Hospital Karor	Overpayment due to non-adjustment of 30%SSB after regularization of services	0.122
DOE (Male)	Recovery of unauthorized payment of science teaching allowance	0.042
DOE (Male)	Recovery due to payment of inadmissible allowances	0.070
DO (Road)	Conveyance Allowance	0.072
DO (Road)	House Rent allowance	0.041
Total		19.062

Annexure-F**[Para 1.2.2.6]****Overpayment due to non-fixation of basic pay – Rs 10.001 million**

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (W-EE) Chowbarah	Payment of Basic Pay after Regularization	1.351
			0.291
2	Dy. DEO (M-EE) Layyah		0.091
3	Dy. DEO (W-EE) Layyah		2.609
4	DO (Health) Layyah		0.686
5	Dy. DEO (M-EE) Choubara		0.172
6	Dy. DEO (M-EE) Karor		1.140
7	Dy. DEO (WEE) Karor		0.473
8	Deputy DEO (W-EE) Chowbarah	Unauthorized award of 3 advance increment and BS-14 on acquiring same qualification recovery	0.274
9	Deputy DEO (M-EE) Chowbarah		0.482
10	Dy. DEO (M-EE) Karor	Overpayment due to unjustified award of BS-14 and 3 advance increments against same qualification	0.318
11	Dy DEO (M-EE) Layyah	Unauthorized award of 2 advance increment and BS-9 on acquiring same qualification	0.235
12	Dy. DEO (M-EE) Choubara	Recovery on account of unauthorized payment of advance increment	0.235
13	MS THQ Hospital Karor	Recovery of overpayment on account of basic pay	0.645
Total			10.001

Annexure-G**[Para 1.2.2.8]****Loss due to less / non deduction of income tax – Rs 7.768 million**

(Rupees in million)

Sr. No.	DDOs	Income Tax
1	Dy. DEO (M-EE) Karor	0.990
2	Dy. DEO (M-EE) Choubara	0.800
3	Dy. DEO (M-EE) Choubara	0.314
4	Dy. DEO (W-EE) Layyah	0.302
5	Dy. DEO (M-EE) Karor	0.271
6	DCO	0.225
7	EDO (Education) Layyah	0.195
8	MS DHQ Hospital Layyah	0.186
9	MS DHQ Hospital Layyah	0.157
10	Dy. DEO (M-EE) Choubara	0.141
11	DCO	0.124
12	Deputy DEO (W-EE) Chowbarah	0.083
13	Dy. DEO (M-EE) Layyah	0.065
14	EDO (Education) Layyah	0.059
15	MS THQ Level Hospital Fatehpur	0.027
16	Head Master Special Education Center Layyah	0.017
17	MS THQ Hospital Chowk Azam	0.017
18	MS THQ Hospital Chowk Azam	0.011
19	DCO	1.096
20	D.O (Buildings)	1.505
21	DO (Roads)	1.183
	Total	7.768

Annexure-H**[Para 1.2.2.17]****Irregular payment of conveyance allowance during leave – Rs 3.810 million**

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	MS THQ Level Hospital Fatehpur	Conveyance Allowance during leave on full pay	0.063
2	Dy.DEO (W-EE) Layyah	Conveyance allowance Drawn during vacation	0.765
3	Dy DEO (M-EE) Layyah	Conveyance allowance Drawn during vacation	0.708
4	Dy. DEO (M-EE) Karor	Conveyance allowance Drawn during vacation	0.516
5	Dy. DEO (WEE) Karor	Conveyance allowance Drawn during vacation	0.491
6	Dy. DEO (M-EE) Choubara	Conveyance Allowance during leave	0.065
7	District Education Officer (Secondary Education) Layyah	Conveyance Allowance during leave	0.065
8	Dy DEO (M-EE) Layyah	Conveyance Allowance during leave	0.060
9	Dy. DEO (M-EE) Karor	Conveyance Allowance during leave	0.060
10	Dy. DEO (M-EE) Choubara		0.056
11	SMO RHC Mirhan	Conveyance Allowance during leave	0.055
12	Dy DEO (M-EE) Layyah	Conveyance Allowance during leave	0.051
13	DO (Health) Layyah	Conveyance Allowance during leave	0.049
14	Deputy DEO (W-EE) Chowbarah	Conveyance Allowance during leave	0.041
15	Head Master GHS Mandi Town	Conveyance Allowance during leave	0.039
16	Dy. DEO (WEE) Karor	Conveyance Allowance during leave	0.038
17	RHC Jamman Shah	Conveyance Allowance during leave	0.037
18	Head Master Special Education Center Layyah	Conveyance Allowance during leave	0.035
19	SMO RHC Paharpur	Conveyance Allowance during leave	0.028
20	Head Master Special Education Center Layyah	Conveyance Allowance during leave	0.027
21	Dy DEO (M-EE) Layyah	Conveyance Allowance during leave	0.027
22	MS THQ Hospital Kot Sultan	Conveyance Allowance during leave	0.026
23	Principal Nursing School Layyah	Conveyance Allowance during leave	0.024
24	Dy. DEO (M-EE) Karor	Conveyance Allowance during leave	0.017
25	EDO (Education) Layyah	Conveyance Allowance during leave	0.015
26	MS THQ Hospital Karor	Non adjustment of Pay Allowance during study leave	0.162
27	MS THQ Hospital Karor	Non recovery of uniform and mess allowance during leave	0.014
28	MS THQ Hospital Karor	Conveyance Allowance Incentive Allowance and HSRA during Leave On Full Pay	0.276
Total			3.810

Annexure-I

[Para 1.2.2.18]

Overpayment due to excessive use of steel - Rs.2.675 million

(Rupees in million)

Vr./ MB No.	Date	Scheme	Steel used	RCC used	Steel to be used	Differ.	Rate (Rs)	Amount
38	15-12-2016	Up-gradation of GHS at chak No. 120/TDA to higher secondary school level	21647	6198	18965	2681	7558.81	0.201
11	6/12/2016	Dismantling/ Reconstruction of 2 No. dangerous class room with Ver & Toilet Block in GGES at Chak No.388 /TDA	3420	953	2916.18	503.82	11679	0.059
34	06.12.2016	Dismantling/Reconstruction of 3 No. class Room in GPS at Asghar Abad	4083.02	1073.25	3284.15	798.875	11679.45	0.093
38	15-12-2016	Up-gradation of GHS at chak No. 120/TDA to higher secondary school level	21831	6248.68	19121	2710.04	7558.85	0.204
12	18-10-2016	Dismn./Re-const. of 4 No. Dangerous C/Room in GPS Chak No. 92/ML.	5565.67	1491	4562.46	1003.21	11679	0.117
13	20-10-2016	Dismantling/Reconstruction of 3 No. class Room in GGPS at chak No.219/TDA	4152	1111	3399.66	752.34	11679	0.087
	2413/551	Dismantling/reconstruction of 12 No.Dangrous class rooms in Govt. High school No.1 Rehman Abad	18607	5342	16346.5	2260.48	11679	0.264
26	2/11/2016	Dismantling/Reconstruction of 09-No. class Room in GHS at Fatehpur	14387	4107	12567.4	1819.58	11679	0.213
202	24.06.16	Re-const. of 2 No. Dangerous C/Room in GES at Chak No. 369-A/TDA.	11568.69	3156	9657.36	1911.33	11679.13	0.223
43	22.12.16	Construction of Bldgs in GHS at Laskani Wala.	23524	6400.91	19586.7846	3937.2154	11679.13	0.460
26	02.11.16	Re-const. of 9 No. Dangerous C/Room in GHS at Fateh Pur.	14387.78	4148.5	12694.41	1693.37	11679.13	0.198
29	03.11.16	Re-const. of 2 No.	12318	3156.	9658.9512	2659.048	11679.13	0.311

Vr./ MB No.	Date	Scheme	Steel used	RCC used	Steel to be used	Differ.	Rate (Rs)	Amount
		Dangerous C/Room in GHS at C. No. 241/TDA.		52		8		
28/0 3-11- 2016	2413/551 P 150	Re-const. of 12 No. Dangerous C/Room in GHS (N.I) / Noor-Ul- Islam at Rehman Abad.	18607.78	5396. 07	16511.9742	2095.805 8	11679.13	0.245
Total								2.675