



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
RAJANPUR
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, Rajanpur 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 23 officers and staff constituting 3,930 mandays and the budget amounting to Rs 15.142 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 Rajanpur carried out audit of the accounts of various formations of District Government, Rajanpur for the Financial Year 2016-17 and the findings included in the Audit Report.

The District Government, Rajanpur, 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 Rajanpur is administratively divided into three Tehsils, namely Rajanpur, Jampur and Rojhan.

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 Rajanpur for the financial year 2016-17, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), D.G.Khan was Rs 2,616.721million covering one PAO and 144 formations. Out of this, Regional Director Audit (District Governments), D.G.Khan audited an expenditure of Rs 1,674.701 million which, in terms of percentage, is 64 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 Rajanpur for the financial year 2016-17, were Rs 5.124 million. RDA D.G. Khan audited receipts of Rs 3.023 million which was 59 per cent of total receipts.

b. Recoveries at the Instance of Audit

Recoveries of Rs 51.742 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 49.490 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, Rajanpur 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 Rajanpur.

f. The Key Audit Findings of the Report:

- i. Non-production of record amounting to Rs 55.652 million was reported in once case¹.
- ii. Irregularities and non compliance amounting to Rs 155.344 million were reported in 31 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, 1.2.2.22,1.2.2.23,1.2.2.24,1.2.2.25,1.2.2.26,1.2.2.27,1.2.2.28,1.2.2.29,1.2.2.30, 1.2.2.31

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	2,616.721	5.124	2,622.845
2	Total formations in audit jurisdiction	144	2,616.721	5.124	2,622.845
3	Total Entities (PAOs) Audited	0	1,674.701	3.023	1,677.724
4	Total formations Audited	29	1,674.701	3.023	1,677.724
5	Audit & Inspection Report	29	1,674.701	3.023	1,677.724

Table 2: Audit Observations Classified by Category

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	155.344
3	Internal controls	-
4	Others	55.652
Total		210.996

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	-	2,248.744	134.384	233.593	5.124	2,621.845	4,730.152
2	Outlays Audited	-	1,439.196	86.006	149.499	3.023	1,677.724*	3,026.209
3	Amount Placed under Audit Observation/ Irregularities Pointed out	-	103.891	59.819	45.201	2.085	210.996	883.753
4	Recovery Pointed out at the instance of Audit	-	23.828	-	23.577	2.085	49.490	87.403
5	Recovery Accepted / Established at the instance of Audit	-	-	-	-	-	-	-
6	Recovery realized at the instance of Audit	-	-	-	-	-	-	-

* The amount mentioned against Sr. No. 2 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs 1,674.701million.

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.	105.854
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	49.490
6	Non production of record	55.652
7	Others, including cases of accidents, negligence, non accountal of store etc.	-
Total		210.996

Table 5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	1,677.724
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.

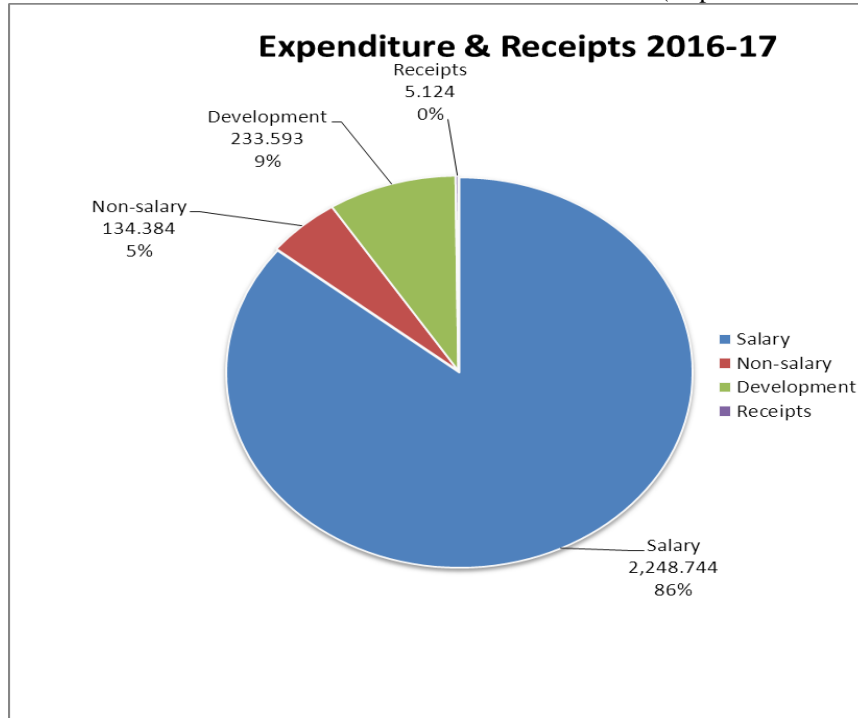
1.1.1 Comments on Budget and Accounts

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

(Rupees in Million)

2016-17	Budget	Actual	Excess (+) / Lapse (-)	Excess (+) / Lapse (-) %
Salary	3,548.608	2,248.744	1,299.864	37
Non-salary	887.152	134.384	752.768	85
Development	1,280.196	233.593	1,046.603	82
Total	5,715.956	2,616.721	3,099.235	54
Receipts	5.124	5.124		

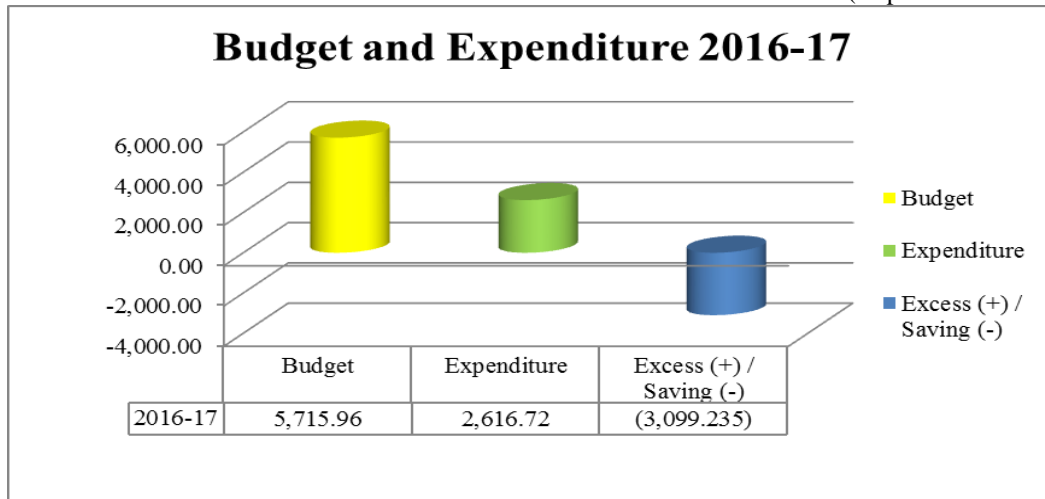
(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Government, Rajanpur, total original budget (Development and Non-Development) was Rs 5,703.902 million, supplementary grant of Rs 12.054 million was provided and the final budget was Rs 5,715.956 million. Against the final budget, total expenditure of Rs 2,616.721 million was incurred by the District Government during 2016-17. Lapse of funds amounting to Rs 3,099.325 million came to the

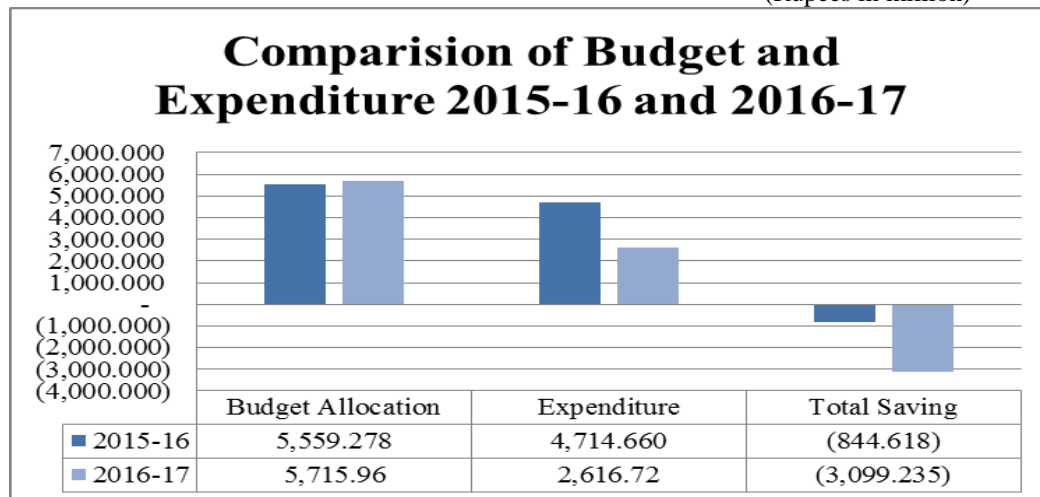
notice of audit due to inefficient financial management in release of budget by EDO (F&P). No plausible explanation was provided by PAO and management of the District Government Rajanpur. (Annexure-B)

(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 3 per cent increase and 44 per cent decrease in Budget Allocation and Expenditure incurred respectively, while there were overall lapses of Rs 3,099.235 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	20	PAC not constituted
9	2013-14	30	PAC not constituted
10	2014-15	46	PAC not constituted
11	2015-16	26	PAC not constituted
12	2016-17	42	PAC not constituted

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 55.652 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 55.652 million during 2016-17, but vouched accounts of the expenditure of procurement, contingencies, NSB record, logbooks, pay and allowances were not produced for audit scrutiny in violation of the above rules. (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 November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras:13,12,17,8,15,12,14,10,13,14,12,10,1,10,31,19,23,25,13,10,1]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Mis-procurement of miscellaneous items – Rs 24.936 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 24.936million 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	Article	Amount
1	Headmaster Handicap school	Solar system, Al-mirah	0.357
		Uniform	1.571
2	EDO (Health)	General store item	1.240
		Medicine	2.246
3	Headmistress GGHS Rasool pur	Furniture	0.287
4	MS SMO RHC Fazil Pur	Medicine	0.957
5	Head Master GHS Sikhani wala	Furniture, GS item	0.347
6	MS THQ Hospital Rojhan	Medicine	1.651
		COS, Others	2.105
7	District Officer (Roads)	Repair and maintenance	11.426
8	MS DHQ Hospital Rajanpur	COS, Others	1.313
9	SMO RHC Bangla Ichha	Medicine	0.963
10	H.M GBHS Rasool Pur	Furniture	0.473
Total			24.936

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

Purchases without advertisement resulted in irregular expenditure of Rs 24.936 million.

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

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

[AIR Paras:8,9,5,8,6,23,5,18,22,6,8,6,1]

1.2.2.2 Irregular cash payments – Rs 20.555 million

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

The following DDOs of various Departments incurred an expenditure amounting to Rs 20.555 million during 2016-17 through cash and open cheques instead of direct credit or crossed cheques. The acknowledgments / receipts of the same were also not available on record.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy. DEO (EE-M) Jampur	Payment to supplier	2.006
2	Headmaster Handicap school Jampur		1.165
3	Dy. DEO (EE-M) Rojhan		3.043
4	D.O (OFWM)		0.240
5	DCO		1.327
6	Head Master GHS Sikhani wala		0.482
7	Dy.DEO (EE-W) Jampur		10.986
8	SMO RHC Bangla Ichha		1.306
Total			20.555

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 20.555 million.

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

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

[AIR Paras:10,10,2,6,6,7,17,12]

1.2.2.3 Loss to Government due to payment of salaries without performing duties - Rs 18.516 million

According 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus. Contingent account, work bill, grants bill and travelling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

District Officer (Roads) Rajanpur, did not place 133 official working on Boat Bridge Jampur which was non functional from 2011, in surplus and not adjusted in any other department due to which they were drawing there pay without performing duties. The detail is below:

(Rupees in million)

Sr. No.	Designation	No. of Post	Rate P/M (Avg)	Amount
1	Mate	1	0.025	0.150
2	Oilman	3	0.023	0.414
3	Fitter	2	0.030	0.360
4	Saw engine driver	1	0.023	0.138
5	Camelman	1	0.015	0.090
6	Lashkar	20	0.020	2.400
7	Carpenter	92	0.023	12.696
8	Boat Maker	2	0.022	0.264
9	Hammerman	1	0.027	0.162
10	Baildar	5	0.026	0.780
11	Boatman	1	0.025	0.150
12	Jamadar	3	0.023	0.414
13	Blaksmith	2	0.030	0.360
14	Head Boatman	1	0.023	0.138
Total				18.516

Audit is of the view that due to non compliance of rules, salaries were paid without performing duties.

Non placing of official in surplus and adjustment in any other department resulted in wastage of human resource and payment of salaries resulted in loss to the Government of Rs18.516 million.

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

Audit recommends fixing of responsibility besides adjusting the employees at some useful place.

[AIR Para:13]

1.2.2.4 Overpayment on account of house rent and conveyance allowances – Rs 9.789 million

According to the Government of Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 04.12.2012, the employees who have been sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance. Furthermore, according to the Government of Punjab, Finance Department letter NO. FD (M-I) 1-15/82-P-I, dated 15.06.2000, a Government servant shall pay house rent allowance whether he lives there or not in case of availability of designated residence in the work premises. Furthermore, according to Govt. of Punjab Finance Department letter No. FD (M-1) 1-15/82-P-I dated 15th January, 2000, in case of availability of designated residences the Government servants for whom these are meant cannot draw maintenance charges @ 5% other than House Rent Allowance from the basic of Government servants residing in Government accommodation.

The following DDOs of various Department allowed House Rent Allowance and Conveyance Allowance amounting to Rs 9.789 million during 2014-17 to the employees, who were residing in hospital colony or allotted designated residences and were not entitled for such allowances. The detail is given below:

(Rupees in million)

Sr. No.	DDO's	Nature of Allowance	Amount
1	District Officer (Health)	HRA	1.758
		Maintenance charges 5%	1.242
		C.A	3.542
2	SMO Civil Hospital Shahwali		0.570
		HRA	0.212
3	MS SMO RHC Fazilpur		0.123
4	Headmaster GHS Sikhani wala	HRA/CA	0.505
5	SMO RHC Dajal		0.074
		CA	0.090
6	MS THQ Hospital Jampur	HRA	0.052
7	MS THQ Hospital Rojhan	CA	0.500
		HRA	0.286
8	MS DHQ Hospital Rajanpur	CA	0.514
		Maintenance charges 5%	0.087
		HRA	0.125
9	SMO RHC Bangla Ichha	CA	0.069
		HRA	0.040
Total			9.789

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 9.789 million.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 9.789 million.

[AIR paras:2,3,4,8,15,12,4,3,17,19,1,2,14,15,19,2,7]

1.2.2.5 Non-adjustment of miscellaneous public works advances - Rs 9.583 million

According to clause 54 of Account Code vol. IV, no charges can be placed in "Miscellaneous Public Works Advances on the grounds of absence or insufficiency of sanction or appropriation.

District Officer (Roads), did not recover miscellaneous advances amounting to Rs 9.583 million from the various contractor, as reflected in PW Form-32 of monthly accounts, which was outstanding since long.

Audit is of the view that due to non compliance of rules, miscellaneous advances were not recovered.

Non recovery of miscellaneous advances resulted in loss to the Government of Rs 9.583 million.

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

Audit recommends inquiry, fixing responsibility against the person(s) at fault besides recovery of outstanding advances amounting to Rs 9.583 million.

[AIR Para:19]

1.2.2.6 Non recovery of departmental charges – Rs 7.327 million

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

District Officer (Roads) and (Buildings) executed the 5 development schemes pertaining to deposit work during 2016-17. However, 17% departmental charges amounting to Rs 7.327 million were not recovered from the client agency / departments.

(Rupees in million)

Sr. No.	DDOs	No. of schemes	Amount	Departmental Charges 17%
1	District Officer (Roads)	3	38.103	6.477
2	District Officer (Buildings)	2	5.000	0.850
Total		5	43.103	7.327

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

Non recovery of departmental charges resulted in loss of Rs 7.723 million to Government exchequer.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 7.723 million.

[AIR Para:15,20]

1.2.2.7 Doubtful drawal on account of POL for generators and vehicle - Rs 5.342 million

According to Rule 2.33 of PFR VOL-I “every Government servant realize fully and clearly that he will be held responsible for any loss sustained by Government through fraud or negligence on his part”.

Medical Superintendent THQ Hospital Rojhan, withdrew an amount of Rs 5.342 million on account of POL during 2015-17. Scrutiny of relevant record revealed that the POL was purchased from a petrol pump at Rajanpur which was situated 80 Km away from THQ Hospital and the same was shown to purchase in all cases 200 litter in each case but no any own source for transportation and no any carriage charges was drawn so how the same was transported. Furthermore, No hour meter was installed on generator and average consumption certificate was also not available on record. Furthermore, expenditure during winter season was in excess of summer season.

(Rupees in million)

Document Date	Document No	Amount
31.08.2015	1904824184	0.253
18.04.2016	1905160456	0.220
18.04.2016	1905160457	0.292
18.04.2016	1905160458	0.190
19.06.2016	1905280904	0.425
13.09.2015	1904871326	0.175
13.09.2015	1903675326	0.121
12.10.2015	1904913121	0.094
12.10.2015	1904860557	0.146
12.01.2016	1904933043	0.115
12.01.2016	1904970648	0.249
19.9.2016	364701	0.730
6.10.2016	364716	0.322

Document Date	Document No	Amount
9.12.2016	364753	0.802
2.12.2016	364737	0.143
2.12.2016	364735	0.281
6.12.2016	364751	0.784
Total		5.342

Audit is of the view that due to non compliance of rules, expenditure was incurred without observing codal formalities.

Non-observance of codal requirements resulted I doubtful expenditure of Rs 5.342 million.

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

Audit recommends fixing of responsibility against the person (s) at fault besides regularization of expenditure from competent authority.

[AIR Para:8]

1.2.2.8 Unjustified allocation of Budget and execution of original works out of repair and maintenance funds Rs 4.927 million

According to B&R Code Para 2.41, three kinds of repair includes (i) matter of routine are carried out every year and usually of the same quantity from time to time such as white wash, surface paint etc (ii) painting of doors, windows and wood work (iii) occasional special repairs as become necessary from time to time which may have to be carried out between time of periodical repairs like renewal of roof etc.

District Officer (Road) Rajanpur executed the development scheme costing Rs 4.927 millions out of regular grant specified for repair work instead of development grant. The detail is as below:

(Rupees in million)

Vr. No.	Dated	Name of Contractor	Name of Work	Gross Amount
1	5/12/2016	M/S Abdul Aziz Khan	Construction of 8' span Culvert near Basti Rasool Bukhsh Raaees U/C Umer Kot for the year 2015-16.	0.756
2	7/12/2016	M/S Muhammad	Construction of Brick Pavement at	0.586

Vr. No.	Dated	Name of Contractor	Name of Work	Gross Amount
		Jahangir	Nemat Colony Length=300 Rft.	
6	10/12/2016	M/S Muhammad Athar Tariq Bhutta	A/R,S/R, seasonal Boat Bridges at (Nishter Ghaat, Kotla Mughlan) for the year 2016-17.	2.092
7	13/12/2016	M/S Sajjad Engineers	Construction of Brick pavement Basti Jageer Gabool to Girls Primary School Shaheed length = 1200 Rft.	0.702
8	13/12/2016	Muhammad Farooq Anjum	Rehabilitation/Improvement of District Government Complex Rajanpur for the year 2016-17.	0.346
9	19/12/2016	M/S Qurashi Construction	Construction of metalled road from Kotla Pehlwan to Kotla Dad (Phase-II)	0.125
67	30/12/2016	M/s Malik Irfan Abbas	Construction of Culvert 4' span at Rajanpur Fateh Pur road near Kotla Jinda for the year 2016-17.	0.320
Total				4.927

Audit is of the view that due to non compliance of rules, development schemes were executed from regular grant specified for repair work.

Execution of development schemes out of funds specified for repair work resulted in unjustified expenditure of Rs 4.928 million.

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

Audit recommends fixing of responsibility against the person(s) at fault besides regularization of expenditure from the competent authority.

[AIR Para:8]

1.2.2.9 Mis-procurement of literacy items - Rs 4.915 million

According to Rule 69 of Punjab Procurement Rules 2014, any violation of PPRA rules shall be treated as mis-procurement. Rule 2(1)(g) of ibid states that bidding document shall contain quantity of the transactions prior to the actual procurement. Moreover, the 28 (a) says that procuring agency shall ordinarily be under an obligation to process and evaluate the bids within the stipulated bid validity period but, if an extension is considered necessary, such extension shall

not be for more than the original period of bid validity and shall be subject to prior approval of next higher of the competent authority.

Executive District Officer (Education) Rajanpur purchased the literacy items amounting to Rs 4.915 million during 2016-17. Quantity purchased was in excess of quantity given in advertisement. In the advertisement it was described that the bid validity should be 4 to 6 weeks w.e.f 15.3.2016. While supply order was placed on 2.6.2016 and the supply was completed on 21.12.2016, so in the next financial year. Moreover, no physical inspection was carried out by the technical persons, from where the quality and quantity of the supplies could not be ensured. All the bills from different suppliers were even dated i.e 21.12.2016 which was also doubtful. The detail is as below:

(Rupees in million)

Project	Items	Advertised (Rs)	Purchased (Rs)	Amount	Supplier
PNFEP	Slate	15,000	13,000	1.285	ZA Traders
	Led Pencil	16,850	11,000		
	Chart set	358	370		
TSKL	Slate	1,125	1,100	0.097	
	Chart Set	50	135		
PNFEP	Black Board	280	370	3.215	Al Falah Traders
	Slatees	6,387	11,500		
	Note Book	20,000	22,900		
	Arm Chair	280	590		
	Sign Board	468	590		
TSKL	Black Board	50	35	0.125	
	Slatees	250	300		
	Sign Board	50	45		
PNFEP	Chalks	2,836	2,500	0.168	Hafeez Traders
	Attendance & Stock Register	230	590		
TSKL	Chalks	600	700	0.025	
	Attendance & Stock Register	50	45		
Total				4.915	

Audit is of the view that due to non compliance of rules, the PPRA rules were not observed while procuring the literacy items.

Non observance of Government instructions resulted in unauthorized expenditure of Rs 4.915 million.

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

Audit recommends fixing of responsibility on officer concerned for procurement of stores without observing the Procurement Rules 2014.

[AIR Para:5]

1.2.2.10 Overpayment on account of ad hoc relief allowance – Rs 4.297 million

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

The following DDOs of Health Department allowed 50 per cent Ad hoc Relief Allowance 2010 amounting to Rs 4.297 million to employees during the period from 2015 to 2017. At the same time they were also drawing the allowances equal to, or more than the basic pay of the scale. So the 50% ad hoc relief allowance was not admissible as per above quoted notification.

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Amount
1	MS DHQ Hospital Rajanpur	40	1.246
2	Civil Hospital Shahwali	7	1.563
3	SMO RHC Fazilpur	6	0.245
4	MS THQ Hospital Jampur	11	0.357
5	SMO RHC Kotmithan	4	0.176
6	MS THQ Hospital Rojhan	20	0.635
7	SMO RHC Bangla Ichha	2	0.075
Total		90	4.297

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

The payment of inadmissible allowance amounting to Rs 4.297 million resulted in loss to the Government.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs4.297 million.

[AIR paras:6,1,1,28,1,26,1]

1.2.2.11 Unjustified payment on account of maximum compacted earthwork without proper compaction - Rs 3.974 million

According to Clause 14 of Chapter 17.1(A) of West Pakistan Specification for Execution of Works 1967, the material in each layer before and during the time it is being placed shall have the optimum moisture content of 2% though out required for the purpose of compaction. If it is not upto the mark, shall be supplemented by sprinkling water. If the moisture content is greater than the optimum, the compaction work shall be delayed till the material has dried to the optimum moisture content. The material to be compacted shall be deposited in horizontal layers of 6 inches. Furthermore, according to Government of Punjab C&W Deptt letter No.PA/SECY(C&W)/26-5/2009 dated 25.05.2009, sub grade should be compacted in layer not exceeding nine inches which should reduce to six inches after compaction.

District Officer (Road) Rajanpur, made a payment of Rs 3.974 million against the earthwork embankment of the following schemes without compaction tests. Neither testing of moisture contents upto the mark was on record nor was embankment work carried out in layers of six inches, without which the 95% - 100% compaction could not be achieved. (Annexure-D)

Audit is of the view that due to non compliance of rules, payment was made for earthwork embankment at maximum compaction rate without compaction tests.

The payment for earthwork embankment at maximum compaction rate without proper compaction resulted in unauthorized payment of Rs 3.974 million.

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

Audit recommends fixing of responsibility on the person(s) at fault besides testing of earthwork compaction and recovering the amount from the contractor in case the compaction is found less than 95%.

[AIR Para:26]

1.2.2.12 Unauthorized payment for non schedule items - Rs 3.872 million

According to Government of Punjab Communication and Works Department letter No.P.A/SECY(C&W)/2008 dated 17.11.2008, the tendency of usage of non-schedule item is curbed and only such items are included without which an important component of building is likely to adversely suffer. Superintendent Engineer will prepare cost estimate of non-schedule items to reduce/eliminate the non schedule items as far as possible.

District Officer (Roads) incurred expenditure of Rs 3.872 million against non schedule items during 2016-17, but necessary approval from the competent authority was not granted.

Audit is of the view that due to non compliance of rules, the payments against non schedule items were made without necessary approval from competent authority.

Payment without obtaining of approval resulted in unauthorized expenditure Rs 3.872 million.

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

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

[AIR Para: 11]

1.2.2.13 Loss due to less / non deduction of income tax – Rs 3.279 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%

The following DDOs of various departments made payment of Rs 109.859 million to various suppliers during Financial Year 2016-17, but Income Tax amounting to Rs 3.279 million was less deducted as per prescribed rate without any proof of filer as mentioned in the above rule. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Total Value	Income Tax deducted	Income Tax Less deducted
1	District officer (Roads)	17.560	1.317	0.439
2	District Officer (Buildings)	82.507	6.188	2.063
3	EDO (Health)	3.624	0.163	0.072
4	Civil Hospital Shahwali	1.671	0.023	0.077
5	MS THQ Hospital Rojhan	1.467	0.066	0.154
		3.030	0.136	0.061
6	EDO (Education)	6.363	0	0.413
Total		116.222	7.893	3.279

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 3.279 million.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 3.279 million.

[AIR Paras:22,14,4,19,15,16,3]

1.2.2.14 Overpayment due to drawal of inadmissible allowances – Rs 3.257 million

According to the Government of Punjab, Health Department PMU, PHSRP letter No.PMU/PSRP/G.1-06/61/1770-340, dated 16.03.2007, the doctors and other staff posted at RHC & BHU and performing duties somewhere else, will not be entitled to Health Sector Reform Allowance. Furthermore, vide Health Department letter No.PO (P&E-I) 19-113/2004(V) dated 10.3.2007, the Specialist Doctors drawing HSR allowance will be allowed only hospital based practice after duty hours. Moreover, as per Finance Department notification No. SOX(H-I) 6-91 2004-1 Dated 14-07-2008, Health Sector Reforms Allowance is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Furthermore, according to Health Department letter No.SO(ND)2-26/2012 dated 01.01.2013, Non Practicing Allowance is admissible to doctors posted at RHC who do not opt for private practice.

One hundred and forty seven (147) employees of Health Department were granted Health Sector Reform Allowance, Practice Compensatory Allowance and Conveyance Allowance, amounting to Rs 3.257 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.

(Rupees in million)

Sr. No.	DDOs	Description	Nos. of Employee	Amount
1	SMO Civil Hospital Shahwali	NPA	2	0.208
		HSRA/CA	3	0.014
		HSRA	11	0.652
2	SMO RHC Fazilpur	PCA	3	0.135
		HSRA/CA	13	0.085
		HSRA	3	0.042
3	SMO RHC Muhammad Pur	HSRA	4	0.032
		HSRA/CA	8	0.163
4	SMO RHC Dajal	HSRA/CA	10	0.137

Sr. No.	DDOs	Description	Nos. of Employee	Amount
		HSRA	6	0.158
5	MS THQ Hospital Jampur	HSRA/CA	7	0.053
		HSRA	1	0.072
		NPA	3	0.052
		HSRA/CA	6	0.030
6	SMO RHC Kotmithan	PCA	7	0.191
		HSRA	6	0.100
7	MS THQ Hospital Rojhan	HSRA	1	0.176
		NPA/PCA	6	0.144
8	MS DHQ Hospital Rajanpur	PCA	3	0.028
		HSRA	5	0.048
		NPA	23	0.484
			3	0.076
9	SMO RHC Bangla Ichha	HSRA	5	0.021
			4	0.117
			4	0.039
Total			147	3.257

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

Payment of inadmissible allowances amounting to Rs 3.257 million resulted in loss to the Government.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 3.257 million.

[AIR Paras:10,12,16,7,9,13,1,2,1,6,1,7,23,4,11,13,3,27,2,5,9,10,13,5,14]

1.2.2.15 Unjustified expenditure on account of road without railways crossing of - Rs 3.106 million

According to Rule 2.22 of B&R Code “Whenever the alignment of a new road, drain, pipe-line or sewer, etc. passes close to, or involves any alteration to or diversions of pre-existing railways or canals or interfere with any works or land appertaining to the same, the written acceptance of the authorities in charge of such railways or irrigation work to the proposals involved by the construction

of the new road, drain, pipe-line or sewer, etc., must invariably be obtained before any work thereon is put in hand, and the Buildings and Roads department authorities concerned should, therefore, obtain the views of the responsible Railway or Irrigation authority in such cases during the survey. Enquiry should also be made from the Railway and Canal Administration by the Buildings and Roads Department, as to whether any railway or canal work is proposed which would affect the proposed road, drain, pipe-line or sewer, etc. if after consultation with the Railway or Canal Administration it is found that any additions or alterations of the proposed road, drain, pipe-line or sewer, etc., would be required owing to such work as is contemplated by the Railway or Canal Administration being carried out, the Buildings and Roads Department authority concerned should make provision for the addition or alteration in the estimates and plans. The report should also discuss the effect that proposed works will have on any existing engineering works, such as Railway embankment, bridges, syphons, and culverts and should clearly state whether the concurrence of the requisite Railway, Road or other authority has been obtained. The copy of such concurrence be attached with the estimate.

District Officer (Road) Rajanpur technically sanctioned the schemes "Construction of M/R from basti Bismillah to Government Poly Technical college 1500 RFT amounting to Rs 7.306 million. As per detailed estimate after RD-750-800 the railways crossing and an amount of Rs 4.200 million was allocated included in TS estimate. The road from RD 00-750 & RD 800-1500 was executed and paid accordingly Vide MB # 779/9678 page 66-73 for Rs3.106 million. However Pakistan Railway did not granting the approval for construction of railways crossing as per railways policy. The scheme administrative approved and technically sanctioned without obtaining the NOC from Pakistan Railway.

Audit is of the view that due to non compliance of rules, construction of M/R was executed without obtaining NOC from Pakistan Railway.

The execution of scheme without obtaining NOC from Pakistan Railway resulted in wastage of Government funds amounting to Rs 3.106 million.

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

Audit recommends that matter may be investigated and responsibility will be fixed against the person (s) at fault for not observing the Government instruction beside regularization of the expenditure.

[AIR Para:14]

1.2.2.16 Irregular drawal of pay without sanctioned posts – Rs 2.917 million

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

Headmistress Government Girls High School Rasoolpur allowed payment of Rs 2.917 million on account of pay and allowances during 2016-17. On comparing the SAP system payroll with the sanctioned posts in the budget book duly approved by the competent authority, it was noticed that employees were drawing pay and allowances in excess of sanctioned posts. DAO also did not reconcile the posts with budget book authorized by the PAO. The drawal of pay and allowances was irregular as same was not sanctioned in the budget as detailed below.

(Rupees in million)

BS	Sanctioned	Pay Drawn	Excess	Pay rate	Period	Amount
18	0	1	1	93,790	1.7.16 to 31.12.16	0.563
17	1	2	1	63,090		0.378
15	0	2	2	55,089		0.661
12	0	3	3	38,551		0.694
3	0	3	3	23,396		0.421
1	0	2	2	16,627		0.200
Total						2.917

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

The payment of salaries without sanctioned posts resulted in irregular expenditure of Rs 2.917 million.

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

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

[AIR para:17]

1.2.2.17 Irregular payment of conveyance allowance during leave – Rs 2.473 million

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

DDOs of Education Department paid an amount of Rs 2.473 million on account of Conveyance Allowance to employees during winter/ summer vacation and to the employees who were on earned leaves. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Dy.DEO (EE-M) Jampur	C.A during leave	0.020
		C.A during winter vacation	0.409
2	Headmaster Handicap school	C.A during summer vacation	0.083
		C.A during leave	0.037
		C.A during winter vacation	0.075
3	Dy.DEO (EE-W) Rajanpur		0.259
4	Head Mistress GGHS Rasool pur	C.A during leave	0.075
			0.043
5	Dy.DEO (EE-M) Rojhan	C.A during winter vacation	0.093
6	Special Education school Fazil Pur		0.176
		C.A during leave	0.042
7	Head Master GHS Sikhani wala	C.A during winter vacation	0.046
			0.152
8	Dy.DEO (EE-W) Rojhan	C.A during leave	0.042
		C.A during winter vacation	0.085
9	Dy.DEO (EE-W) Jampur	C.A during summer vacation	0.109
		C.A during leave	0.075
		C.A during winter vacation	0.542

Sr. No.	DDOs	Description	Amount
10	Head Master GBHS Rasoolpur		0.110
Total			2.473

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 2.473 million during leave resulted in loss to the Government.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 2.473 million.

[AIR Paras:3,8,3,4,5,5.8,7,13,5,1,2,4,1,6,1,4,8,9]

1.2.2.18 Loss to Government due to theft of lab item having approximate value of – Rs 2.300 million

According to Rule 15.1 of PFR Vol-1, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superiors.

Senior Medical Officer civil Hospital logged the FIR against unknown persons on 02.10.2012 and 10.7.2016 of detail below items valuing Rs 2.3 million. Neither any efforts were made by the DDO toward recovering of theft items nor was any disciplinary action taken against responsible officials. The detail is given below:

(Rupees in million)			
Item	Qty	Date of Theft	Approximate Cost
Microscope (Philippine)	1	10.07.2016	0.300
Centrifuge Machine	1		0.090
Hematology Machine with printer	1		0.290
Bio Chemistry Machine	1		0.269

Item	Qty	Date of Theft	Approximate Cost
Operation Light	2		0.600
ECG Machine	1	02.10.2012	0.110
Monitor	1		0.377
Defibrillator			0.264
Total			2.300

Audit is of the view that due to non compliance of rules, no efforts was made for recovery of theft items.

Non recovery of theft items resulted in loss Government of Rs 2.3 million.

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

Audit recommends fixing of responsibility against the person (s) at fault besides recovery of government loss from concerned.

[AIR Para:6]

1.2.2.19 Overpayment on account of use of local bitumen - Rs 2.106 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 2.016 million to different contractors for execution of bituminous items in various works for construction, repair and improvement of roads in Rajanpur 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.

(Rupees in million)

Vr. No.	DOD	Name of Work	Quantity	Bitumen (Kg)	Rate P/Kg	Amount
61	29.12.2016	S/R of M/R from Indus Highway Shamsabad to	31.432	10.696.17	72.797	0.779

Vr. No.	DOD	Name of Work	Quantity	Bitumen (Kg)	Rate P/Kg	Amount
		basti Jattan				
1	01.10.2016	Rehabilitation of M/R from Kot Mithan Qadra Canal to Basti M. Akbar	10.700	3.641.04	72.797	0.264
			42.900	14.598.19	72.797	1.063
Total						2.106

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 2.106 million.

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

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 2.106 million.

[AIR Paras:25]

1.2.2.20 Non deposit of the Government receipts – Rs 2.085 million

According to Rule 7(1) of Punjab Treasury Rules, all money received on behalf of the Government should be deposited into the Government Treasury without any delay.

DDOs of various departments realized an amount of Rs 2.0385 million on account of Hospital Receipt, MLC fee, lease of petrol pump, and professional tax during 2016-17, but did not deposit the same into the Government treasury. The detail is given below:

(Rupees in million)

Sr. No	DDOs	Period	Nature of receipt	Amount
1	MS SMO Civil Hospital Shahwali	2014-17	Ambulance Charges	0.048
2	MS THQ Hospital Jampur	2016-17	Cycle stand Fee	0.100
			Ambulance Charges	0.112
			MLC Charges	0.037
			Hospital receipt	0.020

Sr. No	DDOs	Period	Nature of receipt	Amount
3	SMO RHC Kotmithan	2015-17	MLC charges	0.031
			Ambulance Charges	0.077
4	MS THQ Hospital Rojhan		MLC charges	0.041
5	D.O (Roads)	2016-17	Tender Fee	0.240
			Professional Tax	0.145
6	D. O (Buildings)		Lease Rent	0.100
			Hospital receipt	0.045
7	MS DHQ Hospital Rajanpur		MLC Charges	0.048
			Ambulance charges	0.991
			Hospital Receipt	0.008
8	SMO RHC Bangla Ichha		Ambulance Charges	0.042
Total				2.085

Audit is of the view that due to non compliance of rules, the Government receipts were not deposited.

Non-depositing of the Government receipt resulted in loss to the Government amounting to Rs 2.085 million.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 2.085 million.

[AIR Paras:17,4,8,27,29,8,9,5,20,21,23,7,16,17,4,5]

1.2.2.21 Irregular expenditure on boat bridge – Rs 1.938 million

According to Rule 15.4 (a) of PFR Vol-I-All materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. Furthermore, according to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held

personally responsible for any loss sustained by Government through fraud or negligence on his part.

District Officer (Roads) Rajanpur incurred an expenditure of Rs 1.938 million on installation/operation maintenance and dismantling of temporary seasonal floating type steel boat bridge l 2070 RFT over active river Indus creeks at Nishtar Ghat during winter season including preparation and maintenance of katcha service road through 14 KM”, however the stock entry, receiving of in charge of store or auction (if the same were not re-useable) was not on record. Furthermore, the newly bridge Banazeer was constructed and also functional in same year but the amount against steel boat bridge was also drawn and the storable item purchased. The detail is as below:

(Rupees in million)

Vr. No.	Date	Items	Rate (Rs)	Qty	Items Amount
6	10.12.2016	Wooden chassis made from shahsham	2726.9	140	0.382
		Wooden chassis made from sharin	1074.79	400	0.215
		Wooden chairs made from sofaida	1047.86	400	0.210
		Plain cement concrete	2410.16	142	0.342
		Steel wire 25 mm	75.9	6,800	0.516
		Steel wire 12 mm	38.5	4,800	0.185
		Transon clams	1102	80	0.088
Total					1.938

Audit is of the view that due to non compliance of rules, expenditure was incurred but necessary record i.e stock entries, receiving of store in-charge or auction of unusable items was not available.

Non observing of codal requirement resulted in irregular expenditure of Rs 1.938 million.

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

Audit recommends inquiring the matter and fixing of responsibility against the person(s) at fault.

[AIR Para:4]

1.2.2.22 Overpayment on account of basic pay – Rs 1.836 million

According to Rule 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus. Contingent account, work bill, grants bill and traveling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

The following DDOs of the Education Department made overpayment of Rs 1.836 million during 2016-17 on account of basic pay. The services of 89 contract employees were regularized but the basic pay was not fixed on the initial stage of their respective pay scale. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Amount
1	Dy. DEO (EE-W) Rajanpur	17	0.359
2	Headmistress GGHS Rasool Pur	4	0.676
3	Dy. DEO (EE-M) Rojhan	28	0.432
4	Dy. DEO (EE-W) Rojhan	40	0.369
Total		89	1.836

Audit is of the view that due to non compliance of rules, pay of employees was not fixed at initial stage.

Non fixation of pay of employees resulted in overpayment of Rs 1.836 million.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs1.836 million.

[AIR Paras:9,2,1,5]

1.2.2.23 Payment of salaries without posting Rs1.724 million

According to Rule 29 of PLG (Accounts) & TMA Rules 2001. The DDO signing and authorizing the payment shall be personally responsible for any erroneous payment and claim of the bill.

Senior Medical Officer RHC Fazilpur made a payment of Rs 1.724 million on account of pay and allowances to Dr. Humera Nawaz without posting at RHC fazilpur whereas the said officer is posted Civil hospital Shahwali.

Audit is of the view that due to non compliance of rules, salaries were paid without posting.

The payment of salaries without posting created chances of dual payment of Rs 1.724 million.

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

Audit requires that amount overdrawn may be recovered from concerned officials and deposited into Government treasury under intimation to audit.

[AIR Para:18]

1.2.2.24 Irregular purchase of medicine through rate contract – Rs 1.671 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. Furthermore, Rule 15 (1) of PPRA Rules 2014, a procuring agency may procure goods, services or works through framework contract in order to ensure uniformity in the procurement.

Medical superintendent DHQ Hospital purchased medicines amounting to Rs 1.671 million through rate contract finalized by the EDO (Health) during 2014-17 out of regular budget. DDO did not follow the framework contract as required in above quoted rule.

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 1.671 million.

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

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

[AIR Para:9]

1.2.2.25 Unauthorized payment without grading and compaction tests - Rs1.347 million

According to C&W Department letter No.PA/SECY(C&W)/26-5/2009 dated 25.05.2009, no payment should be released for the work which fails the prescribed quality standards. Furthermore, the material used as sub base and base course should meet the grading requirement. Compaction of Sub Base and Base Course must be achieved upto 100%.

District Officer (Roads) Rajanpur, made a payment of Rs 1.347 million at maximum compaction against the Sub Base and Base Course of the following schemes without grading and compaction tests. The detail is as below:

(Rupees in million)

Vr. No.	Date	Work	Name of work	Amount
61	29.12.2016	S/R of M/R from Indus Highway Shamsabad to basti Jattan	M/S Chohdary Engineers	1.026
1	01.10.2016	Rehabilitation of metalled from Kot Mithan Qadra Canal to Basti M. Akbar	M. Iqbal	0.321
Total				1.347

Audit is of the view that due to non compliance of rules, the payments were made without quality tests.

The payments without quality tests resulted in violation of Government instructions and unauthorized payment of Rs 1.347 million.

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

Audit recommends fixing of responsibility against the person(s) at fault besides regularization of expenditure from competent authority.

[AIR Para:27]

1.2.2.26 Overpayment due to laying tuff tile without sub-base course work - Rs 1.307 million

According to Rule 7.17 (b) of Departmental Financial Rules, all measurements recorded in measurement book shall be accurate with complete facts and figures with location and based on actual quantity of work done. Furthermore, according to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

District Officer (Buildings) Rajanpur allotted the work “Provision of missing facilities at DHQ hospital Rajanpur” to Muhammad Asghar Khan vide acceptance letter No. 1841 dated 27.06.16. Scrutiny of relevant record reveals that from the following entries of tuff tile that it was made without sub-base course or earthwork. Without which tuff tiles entries was doubtful. The detail is given below:

(Rupees in million)

Location	Quantity Sft	Rate per cft	Total
M.S residence	943	97	0.091
Nursing side	290	97	0.028
Office EDO garage	6139	97	0.596
Side	344	97	0.033
Front filtration	460	97	0.045
Front filtration side	680	97	0.066
Front filtration	756	97	0.073
Front filtration side	774	97	0.075
Nursing more	291	97	0.028
M/S room	154	97	0.015
	23	97	0.002
Residence	1891	97	0.183
Nursing more	729	97	0.072
Total	13,474	97	1.307

Audit is of the view that due to non compliance of rules, payment was made for lying of tuff tile without earthwork and sub-base material. was unjustified.

Lying of tuff tile without earthwork and sub-base material resulted in overpayment of Rs 1.307 million.

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

Audit recommends fixing of responsibility against the person(s) at fault beside recovery of Rs 1.307 million from the contractors concerned.

[AIR Para:11]

1.2.2.27 Non deduction of Punjab Sales Tax on repair works – Rs 1.282 million

According to the Government of Punjab Finance Department letter No.PRA/HQ-2/Misc.04/15/ 470 dated 04.11.2016 “the applicable Punjab sales tax rate for non-development works is 16% including for maintenance and repair works”.

District Officer (Buildings) incurred expenditure amounting to Rs 8.011 million on repair and maintenance, but Punjab Sales Tax amounting to Rs.1.282 million was not deducted at source during 2016-17.

Audit is of the view that due non compliance of rules, Punjab Sale Tax was not deducted at source.

Non-deduction of Punjab Sales Tax resulted in loss of Rs 1.282 million to Government exchequer.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 1.282 million.

[AIR Paras:5]

1.2.2.28 Unauthorized drawal of salaries after transfer - Rs 1.254 million

According to Rule 29 of PLG (Accounts) & TMA Rules 2001, The DDO signing and authorizing the payment shall be personally responsible for any erroneous payment and claim of the bill.

Under the administrative control of Head Mistress GGHS Rasoolpur, Nazneen Munawar EST withdrew Pay and allowance amounting to Rs 1.254 million from Government treasury out of cost center RP-6114 whereas the said teacher were transferred to Government Girls High School No-1 Jampur which is self DDO another fund center. There is chance of dual drawal of salaries.

(Rupees in million)

P No	Name of official	Transferred to	Period	Pay PM	Amount
30686431	Nazneen Munawar	GGHS 1Jampur	1.7.14 to 31.12.16	41809	1.254
Total					1.254

Audit is of the view that due to non compliance of rules, salaries were made after transfer.

The payment of salaries after transfer created chance of dual drawal of salaries amounting to Rs 1.254 million.

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

Audit recommends fixing of responsibility against the person(s) at fault besides regularization of expenditure from competent authority.

[AIR Para:10]

1.2.2.29 Loss due to non reduction of bricks rate – Rs1.153 million

According to Composite Rates of MRS 2014-15 issued by the Government of the Punjab Finance Department, the composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used.

The following DDOs made payment of Rs 1.153 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.	DDO	No. of schemes	Amount
1	District Officer (Roads)	6	0.388
2	District Officer (Buildings)	7	0.765
Total		13	1.153

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 1.153 million to the Government exchequer.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 1.153 million.

[AIR Paras:3,1]

1.2.2.30 Overpayment of conveyance allowance – Rs 1.123 million

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

The following DDOs of various departments withdrew / allowed payment of Conveyance Allowance of Rs 1.123 million during 2014-17 to employees who were provided with the facility of official motor cycle/ vehicle in violation of above rule.

(Rupees in million)

Sr. No.	DDOs	Period	Description	Amount	
1	Dy.DEO (EE-M) Jampur	2016-17	C.A to AEOs	0.121	
2	District Officer (Health)		C.A to vaccinator	0.528	
3	Dy.DEO (EE-M) Rajanpur		C.A to Officer	0.090	
4	District Officer (OFWM)		C.A to Officer	0.150	
5	SMO RHC Kotmithan		2015-17	C.A to Officer	0.030
6	EDO (Education)		2016-17	C.A to Officer	0.189
Total				1.123	

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

Payment of inadmissible allowance resulted in loss to the Government amounting to Rs 1.123 million.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 1.123 million.

[AIR Paras:4,1,5,5,1,10,7]

1.2.2.31 Unauthorized payment of pay and allowances after retirement - Rs 1.053 million

According to Rule 2.33 of PFR VOL-I “every Government servant realize fully and clearly that he will be held responsible for any loss sustained by Government through fraud or negligence on his part”. Furthermore, according to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Medical Superintendent DHQ Hospital Rajanpur, paid an amount of Rs 1.053 million on account of pay and allowance to employees after retirement from services. The detail is as below:

(Rupees in million)

Name of Employee	Birth date	Age	Wage Type Description	Total
Shahid Hussain Pathologist, Grade 18 (P. No. 31905067)	01.05.1956	61	Basic Pay	0.032
			Income Tax	-0.040
			Adjustment House Rent	0.023
			Adj Conveyance Allowance	0.054
			Adjustment Medical All	0.015
			Adj Incentive Allowance	0.543
			Adj Basic Pay	0.160
			Adj Health Prof. Allow	0.096
			Adj Ad hoc Relief All 2016	0.019
			Adj Special Healthcare AI	0.060
			Adj Health Sec Reform All	0.091
Total				1.053

Audit is of the view that due to non compliance of rules, salaries were paid after retirement.

Payment of salaries after retirement resulted in loss to the Government amounting to Rs 1.053 million.

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

Audit recommends inquiry, fixing responsibility and disciplinary action against the person(s) at fault besides recovery of Rs 1.053 million.

[AIR Para:26]

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

(Rupees in million)

Name of formation	Sr. No.	AP No	Subject	Amount
DCO Rajanpur	1	1	Unjustified repair of transformer	0.038
	2	2	Unauthorized expenditure of	0.073
	3	3	Expenditure without calling tenders	0.029
	4	4	Unauthorized expenditure on repair and maintenance	0.243
	5	5	Overpayment due to payment of higher rates of pol than notified by OGRA	0.014
	6	7	Unauthorized retention of public money at the close of financial year	3.054
District Officer (OFWM)	7	2	Unauthorized payment of rent of office buildings	0.243
	8	3	Unjustified withdrawal of POL	0.306
	9	4	Unjustified clearance of outstanding liabilities	0.027
	10	5	Less deduction of income tax	0.006
District Officer (Roads)	11	1	Less recovery on account of old material	0.283
	12	2	Overpayment due to non deduction of shrinkage.	0.238
	13	5	Unjustified and doubtful drawal	0.125
	14	7	Unjustified payment against previous liabilities	0.110
	15	9	Unjustified expenditure on repair of machinery	1.472
	16	10	Non-auction of machinery/vehicles	2.820
	17	12	Non-adjustment of stock	4.163
	18	16	Securities not credited to revenues	0.851
	19	17	Non-recovery of outstanding amount	0.176
	20	18	Misappropriation on account of advances	0.120
	21	23	Non-recovery of lease rent	0.100
	22	24	Overpayment on account of use of local sand	0.014
District Officer (Buildings)	23	28	Loss to government due to non relaying of dismantled material as sub base course	0.086
	24	2	Overpayment on account of use of local sand	0.249
	25	3	Overpayment by increasing the figures	0.661
	26	4	Recovery of overpayment due to non relaying of dismantled material as sub base course	0.427
	27	6	Overpayment due to allowing of excessive rate of earthwork	0.461
	28	7	Loss to government due making of unjustified overall measurements	0.514

Name of formation	Sr. No.	AP No	Subject	Amount
	29	8	Recovery due to unjustified payment of contractor profit and overhead charges	0.428
	30	9	Non-recovery of conveyance allowance	0.015
	31	10	Overpayment due to measurement of wrong thickness of bricks	0.035
	32	12	Overpayment due laying sub-base course without tuff tile work	0.039
	33	13	Overpayment due to allowing of higher rate of gully grating chamber	0.408
	34	15	Overpayment due to allowing of unjustified rate of labour	0.194
	35	16	Recovery of unjustified provision of wastage due to carriage on tuff pavers	0.205
	36	17	Recovery due to non-adjustment of available earth	0.350
	37	18	Unjustified payment of tuff tile pavers	0.657
	38	19	Unauthorized payment against weather shield	0.255
	39	21	Loss to govt. due to release of lapsed securities	0.649
	40	22	Unjustified expenditure on store items	0.348
	41	23	Overpayment due to unjustified payment of earthwork	0.412
	42	24	Non-recovery of outstanding amount	0.556
EDO (Health)	43	1	Loss to Govt. pharmacies and medical stores	0.138
	44	2	Loss to Govt. due to non registration of health care establishment and hospitals	0.380
	45	3	Overpayment due to payment of higher rates of POL than notified by OGRA	0.016
	46	6	Misclassification of expenditure	0.009
	47	7	Unauthorized payment of TA/DA bills	0.100
	48	9	Unauthorized payment of previous years liabilities	1.608
	49	10	Unjustified incurrence of expenditure on repair of vehicle	0.052
District Officer (Health)	50	11	Unauthorized expenditure of advertisement charges	0.043
	51	7	Overpayment payment due to inadmissible social security benefit to permanent employees	0.213
	52	9	Unjustified and doubtful consumption of POL	0.109
	53	10	Unjustified and doubtful consumption of pol	0.239
	54	11	Less deduction of income tax	0.018
	55	12	Loss due to non recovery of provincial sales tax on services	0.026
	56	13	Loss due to non-deduction of sales tax	0.044
MS THQ Hospital	57	14	Overpayment due to grant of annual increment without completing six month service and recovery	0.277
	58	2	Recovery of un-authorized drawl of health sector reforms allowance not admissible	0.038

Name of formation	Sr. No.	AP No	Subject	Amount
Jampur	59	3	Misappropriation due to unauthorized payment of pay and allowances after termination of adhoc, contract/ quit the job	0.101
	60	5	Non-recovery of penal rent	0.454
	61	6	Unauthorized payment of incentive allowance at higher rates than admissible	0.330
	62	9	Recovery of unauthorized payment of Salaries	0.022
	63	10	Recovery of unauthorized payment of Inadmissible allowances	0.130
	64	11	Recovery of payment of HSRA in excess of admissible rate	0.056
	65	12	Recovery of unauthorized payment of excess increment after regularization	0.066
	66	13	Recovery of overpayment due to higher rate of basic pay	0.012
	67	14	Doubtful consumption/issuance of medicine insulin regular/mixtard	0.110
	68	15	Un-authorized payment made for supply of medicines without obtaining report of drug testing laboratory	0.175
	69	16	Recovery of 50% adhoc allowance-2010 paid on higher rates than admissible rates	0.186
	70	18	Recovery of over payment of pay and allowances during leave on half pay	0.247
	71	20	Non deduction of house rent and 5% maintenance charges	0.196
	72	21	Unauthorized inclusion of sales tax in electricity bills	0.072
	73	22	Mis-use of electricity and non recovery of residential electricity charges	0.040
	74	24	Purchases excess then requirement and loss of expired medicine	0.094
	75	25	Loss of house rent due to non vacation of hospital residences from un-authorized occupants	0.185
	76	26	Unjustified expenditure of POL on generator	0.350
77	27	Non-deposit of Government share on account of MLC	0.037	
78	30	Unjustified payment of pay & allowance without verification of degrees	1.764	
Civil Hospital Shahwali	79	2	Doubtful issuance of medicines due to non availability of proof of consumption	0.526
	80	3	Purchase of x-ray films on higher rates	0.121
	81	4	Unauthorized drawal of ad hoc relief allowance 2011	0.288
	82	5	Loss to government due to non obtaining of discount against local purchase of medicines	0.063
	83	7	Doubtful purchase of stores due to non accountal and non availability of proof of consumption	0.454
	84	11	Unauthorized drawal of inadmissible allowances	0.397

Name of formation	Sr. No.	AP No	Subject	Amount
	85	12	Recovery of un authorized payment of conveyance allowance and HSRA during leave on full pay	0.034
	86	13	Unauthorized purchase of POL	0.823
	87	18	Non recovery of liquidated damages due to late supply	0.137
	88	20	Loss due to non recovery of withholding tax on services	0.132
	89	21	Overpayment due to non-adjustment of 30% SSB after regularization of services	0.388
	90	22	Overpayment due to payment of higher rates of POL than notified by OGRA	0.083
	91	23	Payment of salaries during absent period	0.212
	92	24	Unauthorized payment made for supply of medicines without obtaining report of drug testing laboratory	1.309
	93	25	Irregular expenditure on repair of vehicle	0.268
	94	26	Unauthorized payment of previous years liabilities	0.417
	95	27	Non deduction/verification of GST paid	0.165
	96	28	Unauthorized purchase of bedding clothing without floating tenders	0.148
SMO RHC Fazilpur	97	2	Doubtful issuance of medicines due to non availability of proof of consumption	0.660
	98	3	Unauthorized drawal of ad hoc relief allowance 2011	0.131
	99	4	Loss to government due to non obtaining of discount against local purchase of medicines	0.093
	100	5	Doubtful purchase of stores due to non accountal and non availability of proof of consumption	0.164
	101	6	Unauthorized drawal of inadmissible conveyance allowance recovery	0.157
	102	8	Unauthorized drawal of inadmissible allowances	0.190
	103	11	Non recovery of uniform and mess allowance during leave	0.042
	104	14	Less deduction of income tax	0.033
	105	15	Loss due to non recovery of withholding tax on services	0.034
	106	16	Overpayment due to non-adjustment of 30% SSB after regularization of services	0.032
	107	17	Loss of house rent due to hospital residences occupied by private persons	0.364
	108	19	Unauthorized receipt of specialist share by SMO	0.042
	109	20	Loss of Govt. due to POL expenditure on heavy generator	0.501
	110	21	Unauthorized payment of previous years liabilities.	0.120
111	22	Non deduction/verification of GST paid	0.098	
SMO RHC Muhammad Pur	112	3	Recovery against absent period	0.264
	113	4	Misuse of electricity and non recovery of residential electricity charges	0.016
	114	5	Non deduction of house rent, 5% and conveyance	2.049

Name of formation	Sr. No.	AP No	Subject	Amount
			allowance from the occupants of Govt. residences ,	
	115	6	Unjustified purchase of machinery and equipment's	0.127
	116	7	Unjustified consumption of syringes	0.013
	117	8	Uneconomical local purchase of medicines at higher rates, loss due to non availing discount rate	0.018
	118	9	Unjustified expenditure against repair of machinery & equipment	0.304
	119	10	Unjustified expenditure against repair of ambulance	0.145
	120	11	Unjustified use of ambulances , loss of POL	0.152
	121	12	Unjustified consumption of POL for generator	0.767
Principal Nursing school	122	1	Recovery of unauthorized payment of stipend	0.035
	123	2	Likely misappropriation of POL	0.125
	124	3	Recovery of unauthorized payment of conveyance allowance during leave (LFP)	0.017
	125	4	Loss on account of house rent allowance	0.505
	126	5	Overpayment due to payment of higher rates of POL than notified by OGRA	0.016
	127	6	Irregular expenditure on repair of vehicle	0.270
	128	7	Non deduction/verification of GST paid	0.068
SMO RHC Dajal	129	2	Recovery of unauthorized payment of pay and allowances during absent from duty period	0.026
	130	4	Misuse of electricity and non recovery of residential electricity charges	0.042
	131	5	Non recovery of maintenance charges	0.028
	132	7	Doubtful issuance of medicines due to non availability of proof of consumption	0.053
	133	8	Doubtful consumption/issuance of medicine insulin regular/ mixtard	0.102
	134	9	Non deduction of 10% maintenance charges from the officials residing in residence above their entitlement	0.038
SMO RHC Kotmithan	135	2	Unauthorized payment of MS sharers	0.041
	136	3	Doubtful consumption/issuance of medicine insulin regular mixtard	0.156
	137	5	Non recovery of uniform and mess allowance during leave	0.107
	138	6	Non-recovery of house rent from unauthorized occupants	0.112
	139	7	Loss to Government due to non-recovery of penal rent from the unauthorized occupants of Govt. residences	0.713
	140	12	Non-deduction/ verification of GST paid	0.023
	141	14	Unauthorized drawal of inadmissible allowances	0.040
	142	15	Irregular expenditure on repair of transport and machinery and equipment	0.110
MS THQ	143	4	Overpayment due to payment of higher rates of POL	0.129

Name of formation	Sr. No.	AP No	Subject	Amount
Hospital Rojhan			than notified by OGRA	
	144	6	Misappropriation on account of POL	0.214
	145	7	Non proof of consumption of POL	0.228
	146	9	Recovery due to unjustified payment of salary	0.026
	147	10	Misclassification of expenditure	0.517
	148	11	Unauthorized inclusion of sales tax in electricity bills	0.359
	149	12	Misappropriation on account of bedding / clothing	0.180
	150	13	Double drawal on account of repair of iron bed	0.135
	151	14	Loss due to non-recovery of withholding tax on services	0.235
	152	17	Uneconomical purchase of lab items / medicines and loss to government due to non deduction of discount against local purchase of medicines	0.042
	153	20	Unauthorized payment of previous years liabilities	0.661
	154	21	Misappropriation on account of repair of machinery and equipment's	0.920
	155	24	Non accountal of stores chances of misappropriation	2.125
	156	25	Unauthorized drawal of inadmissible allowances	0.215
	157	28	Unauthorized incurrence of expenditure on repair of vehicles rs470,439	0.470
158	29	Unjustified payment of salaries without verification of degrees/academic record	4.831	
MS DHQ Hospital Rajanpur	159	1	Overpayment on account of inadmissible health sector reform allowance	0.064
	160	3	Unjustified payment of special area allowance	0.030
	161	4	Unjustified payment of unattractive area allowance	0.087
	162	11	Unauthorized payment of risk allowance beyond the category	0.007
	163	12	Unauthorized payment of allowances	0.016
	164	18	Non obtaining of stamp paper from the suppliers of medicine	0.060
	165	20	Overpayment on account of inadmissible health sector reform allowance	0.192
	166	21	Non-recovery of penal rent	0.683
	167	22	Unjustified payment of tuff tile pavers	0.078
	168	23	Unauthorized expenditure due to provision of luxury items	0.982
	169	24	Overpayment due to charging of excess rate than the market rate schedule	0.039
SMO RHC Bangla Ichha	170	8	Irregular expenditure on repair of X-Ray Machine	0.174
	171	9	Less deduction of Income tax	0.019
	172	11	Unjustified withdrawal of POL	0.042
EDO (Education)	173	2	Non availability of proof of sales tax returns	1.081
	174	4	Non recovery of late supply penalty	0.853
	175	6	Doubtful purchase of stores due to non accountal	0.031

Name of formation	Sr. No.	AP No	Subject	Amount
	176	8	Unauthorized payment of social security benefit after regularization	0.057
Dy.DEO (EE-M) Jampur	177	1	Loss due to non deduction of GPF, Bf and group insurance upon regularization of services	0.932
	178	2	Recovery owing to acquiring double benefit against the same qualification	0.148
	179	5	Recovery due to payment of inadmissible allowances	0.045
	180	6	Overpayment payment due to inadmissible social security benefit after regularization of services	0.053
	181	7	Overpayment due to irregular award of M. A. increments to EST/secondary school teachers	0.046
	182	9	Loss to Govt. due to unauthorized drawal of inspection allowance during leave	0.120
	183	11	Unjustified and doubtful expenditure out of NSB fund	17.443
	184	12	Non depositing of GST/income tax	0.138
Handicapped/ Deaf & Defective School Jampur	185	1	Recovery of overpayment due to allowing unauthorized allowances after regularization of service	0.116
	186	2	Recovery of Unauthorized payment of social security benefit and conveyance allowance	0.124
	187	6	Recovery due to non deduction of conveyance allowance during summer vacations	0.012
	188	7	Unjustified and irregular expenditure on account of building work and CCTV cameras	0.256
	189	11	Misappropriation due to excess drawal of POL	0.039
	190	12	Unauthorized retention of stipend	0.665
Dy. DEO (EE-M) Rajanpur	191	1	Overpayment of on account of qualification allowance	0.138
	192	2	Non depositing of GST/income tax	0.031
	193	4	Payment of salary against the period of leave without pay	0.011
	194	5	Loss on account Of conveyance allowance	0.150
	195	6	Recovery of un-authorized payment of conveyance allowance during leave	0.038
	196	7	Unauthorized payment of Pay of BPS-16 to Elementary School Teacher working in BPS-14	0.426
	197	8	Unauthorized payment of pending liabilities of previous years	1.285
	198	9	Less deduction of group insurance from employees salaries	0.028
	199	10	Non production of bills of Inspection Allowance	0.180
	200	11	Recovery of un authorized payment of Charge allowance	0.157
	201	13	Unauthorized dual drawl of medical allowance	0.003
Dy.DEO (EE-W) Rajanpur	202	1	Recovery of over payment of 50% ad hoc allowance-2010	0.186
	203	2	Overpayment on account of qualification allowance to ESE and SESE	0.018

Name of formation	Sr. No.	AP No	Subject	Amount
	204	3	Less deduction of group insurance from employee's salaries	0.028
	205	4	Unauthorized payment of allowances and recovery	0.042
	206	6	Irregular drawal of science teaching allowance	0.011
	207	7	Recovery of overpayment of qualification allowance	0.033
	208	10	Overpayment due to non adjustment of allowances after regularization	0.036
	209	11	Non recovery of G.P fund upon regularization of services	0.099
	210	13	overpayment due to drawal of pay during leave without pay	0.134
	211	14	Recovery of unauthorized payment of SSB	0.203
	212	15	Doubtful drawal out of NSB fund	0.762
	213	16	Unauthorized drawal of pay and allowance for the PST having Bs-7	1.257
	214	18	Unauthorized drawl of inadmissible allowances	0.452
	215	19	Unauthorized drawal of charge allowance	0.051
	216	20	Recovery of irregular payment of conveyance allowance during summer vacations	0.006
	Head Mistress GGHS Rasoolpur	217	1	Non recovery of Farough-e-Taleem fund
218		3	Over payment on account of 50% ad hoc allowance 2010	0.147
219		4	Recovery of over payment on account of allowances	0.101
220		5	Unauthorized drawal of ad hoc relief allowance 2011	0.056
221		8	Overpayment due to double benefit on higher qualification	0.314
222		9	Unauthorized drawal of inadmissible allowances	0.119
223		11	Expenditure on repair and maintenance of building without estimate and measurement	0.203
224		12	Misclassification of expenditure	0.079
225		14	Overpayment due to non-adjustment of 30% SSB after regularization of services	0.033
226		15	Recovery of over payment on account of ARA- 2016	0.010
227	16	Unauthorized payment of previous years liabilities	0.038	
Dy. DEO (EE-M) Rojhan	228	2	Overpayment due to non adjustment of ARA-2016 after regularization	0.034
	229	3	Unauthorized drawal of inadmissible allowances	0.046
	230	4	Unauthorized drawal of charge allowance	0.049
	231	6	Overpayment on account of qualification allowance to ESE	0.011
	232	7	Unauthorized payment of inspection allowance during leave	0.075
	233	8	Doubtful expenditure on payment of salaries to temporary teachers out of NSB grant	0.086
	234	9	Non deduction of income tax	0.060
	235	10	Overpayment due to non-adjustment of 30%ssb after	0.043

Name of formation	Sr. No.	AP No	Subject	Amount
			regularization of services	
	236	11	Non recovery of penalty imposed during absent period	0.085
	237	12	Less deduction of group insurance from employees salaries	0.011
	238	15	Unauthorized payment of hill allowances	0.036
DEO (EE-M) Rajanpur	239	3	Unjustified purchase of CCTV cameras	0.100
	240	4	Unjustified withdrawal of POL	0.356
	241	6	Unjustified expenditure against repair of vehicle	0.205
	242	7	Unjustified drawal of hotel charges , recovery of GST	0.016
	243	8	Misclassification of expenditure	0.091
	244	9	Doubtful consumption of stores	0.313
	245	10	Unjustified expenditure on account of photocopies recovery of overpayment	0.323
	246	11	Unjustified clearance of outstanding liabilities	0.047
	247	12	Misappropriation of computers	-
Special Education School Fazilpur	248	3	Misclassification of expenditure	0.144
	249	4	Unjustified purchase of machinery and equipment's	0.055
	250	5	Unjustified clearance of outstanding liabilities	0.198
	251	6	Misappropriation on account of stipend	0.020
	252	7	Unauthorized payment of rent of office buildings	1.281
	253	8	Unjustified withdrawal of POL	1.406
	254	9	Unjustified expenditure on repair of vehicle	0.216
	255	11	Overpayment on account of TA/DA	0.017
	256	12	Unauthorized payment of rent of office buildings	0.198
	257	13	Unjustified withdrawal of POL	0.137
GHS Sikhani wala	258	2	Non accountal of stores	0.090
	259	3	Extraordinary expenditure on photo state charges	0.075
	260	6	Unauthorized and doubtful purchase of stores	0.336
Dy.DEO (EE-W) Rojhan	261	2	Recovery of unauthorized payment of SSB after regularization	0.105
	262	3	Rrecovery of overpayment of 50% ad hoc allowance 2010	0.084
	263	4	Recovery of overpayment due to higher rates of ad hoc allowance 2016 @10%	0.037
	264	7	Recovery of unauthorized payment of salaries	0.133
	265	8	Unauthorized drawal of charge allowance recovery	0.060
	266	9	Non recovery of Penalty/Fine imposed due to willful absent from duty	0.052
	267	10	Unjustified payment of inadmissible allowances	0.028
	268	11	Unjustified payment of salaries without verification o degrees/academic record	2.361
	269	12	Unauthorized drawal of inspection allowance by the AEOs	0.025

Name of formation	Sr. No.	AP No	Subject	Amount
	270	13	Misappropriation/doubtful drawal out of SMC/NSB fund	1.771
	271	14	Loss to Govt. due to non deposit of I.Tax and general sales tax	0.268
	272	15	Unjustified and doubtful purchase of uniform/ stores	0.289
	273	2	Non-deduction of inadmissible conveyance allowance	0.027
	274	3	Recovery of unauthorized payment of SSB after regularization	0.447
	275	5	Recovery of overpayment due to non-fixation of salary at initial stage	0.276
	276	6	Overpayment due to allowing of excessive rate of basic pay	0.136
	277	7	Unauthorized appointments of PTC teachers without prescribed academic qualification, involving payment	1.230
	278	9	Recovery of overpayment of 50% ad hoc allowance-2010	0.038
	279	10	Less deduction of group insurance from employees salaries	0.078
	280	11	Unjustified payment of science teaching allowance	0.009
	281	12	Unjustified drawal inspection allowance of schools	0.305
	282	14	Loss to Government due to non-deduction of sales tax	0.135
	283	15	Loss to Government due to non-deduction of income tax	0.049
	284	16	Expenditure without receiving of store items	3.299
	285	18	Doubtful expenditure on civil work without specification of work	2.538
	286	19	Unauthentic payment of GST	1.977
	287	2	Recovery on account of unauthorized payment of advance increment	0.073
	288	3	Non fixation of basic pay resulting overpayment	0.029
	289	4	Unauthorized award of 3 advance increment and BPS-14 on acquiring same qualification	0.188
	290	5	Non accountal of stores	0.160
	291	6	Misclassification of expenditure	0.142
	292	7	Less deduction of Income tax	0.017
	293	8	Non obtaining sales tax returns	0.123
	294	10	Drawal of pay and allowance without performing duties	1.432

Part-II

[Para 1.1.2]

**Memorandum for Departmental Accounts Committee Paras
pertaining to Audit Year 2016-17****(Rupees in million)**

Name of Formation	Sr. No.	Para No.	Subject	Amount
DCO Rajanpur	1	3	Recovery of overpayment on account of Pay and allowances	0.439
	2	4	Non adjustment of advance TA on transfer	0.110
	3	5	Unauthorized Purchase of Assets	0.299
	4	6	Unjustified expenditure on refreshment	0.843
	5	7	Unjustified Purchase and consumption of Store Items	0.677
	6	9	Misappropriation due to showing excess purchases	0.271
	7	11	Loss to Government due to non taking of closing balance /stocks	0.281
	8	12	Unauthorized purchase of vehicles without tenders	3.744
	9	13	Unjustified and doubtful incurrence of expenditure on repair of Vehicles	0.321
	10	14	Non-maintenance of record of durable storable items	0.541
	11	16	Unjustified payment against telephone bills due to irrelevant department	0.082
	12	17	Overpayment due to payment of higher rates of POL than notified by OGRA	0.032
	13	18	Unjustified and doubtful expenditure on photo copies	0.290
	14	19	Unjustified expenditure	0.293
	15	21	Irregular expenditure on repair of machinery and equipment	0.311
	16	23	Misclassification of expenditure	0.222
EDO (F&P)	17	1	Unjustified incurrence of expenditure on repair of vehicles	0.192
	18	2	Non deduction of Income Tax	0.063
	19	3	Non deduction of GST	0.074
	20	4	Unjustified expenditure on purchase of equipment	0.171
	21	5	Unjustified transfer of Civil Pension	18
	22	6	Unauthorized budget allocation for contingent paid	2.160

Name of Formation	Sr. No.	Para No.	Subject	Amount
			staff	
	23	7	Non-accountal of assets and liabilities	0
	24	8	Unauthorized allocation of budget for purchase of assets	27.966
	25	9	Unauthorized provision of supplementary grants	31.591
	26	10	Unjustified supplementary grant of POL	1.580
	27	11	Unjustified supplementary grant of advertisement	0.538
	28	12	Non maintenance of the receipt record of pension contribution	0
EDO (CD)	29	2	Misappropriation on account of repair of one Vehicle	0.793
	30	3	Overpayment on account of pick and drop services of vehicles	0.054
	31	5	Double drawal on account of repair of vehicle	0.056
	32	7	Misappropriation on account of wheel chairs/tricycles/ sewing machines	1.329
	33	8	Overpayment of 50% Ad hoc Allowance-2010	0.029
	34	9	Unjustified and unauthentic expenditure on repair of vehicles of other formations	2.306
	35	10	Recovery of stores found short and non accountal of Stores	0.310
	36	11	Doubtful and unjustified purchase of flower pots	0.300
	37	13	Recovery of unauthorized/excess drawal on account of refreshment charges	0.070
	38	14	Loss to the Government due to non recovery of Income Tax on services	0.203
	39	16	Unjustified expenditure on TA/DA	1.010
	40	18	Loss to the Government due to less deduction of Income Tax and GST	0.137
DO (Environment)	41	1	Loss of the Government due to misappropriation of POL and TA/DA	0.039
	42	2	loss to the Government due to non accountal of various items	0.191
	43	4	Non-production of vouched accounts	0.064
	44	5	Doubtful expenditure on repair of vehicle	0.081
	45	6	Unauthorized use of the Government vehicle and loss to the Government on account of POL	0.104
Manager Sanatzar	46	1	Overpayment of pay and allowances after regularization	0.039
	47	3	Unjustified drawal of POL	0.123
	48	4	Doubtful expenditure on repair of vehicles	0.465
	49	7	Likely misappropriation of POL	0.119
	50	8	Non realization of the Government revenue	0.056

Name of Formation	Sr. No.	Para No.	Subject	Amount
	51	10	Unauthorized retention of public Money at the close of financial year	0.477
	52	11	Unauthorized payment of previous years liabilities	0.211
	53	12	Double drawal out of TA/DA	0.010
	54	13	Non accountal of stores, chances of misappropriation	0.319
	55	14	Misclassification of expenditure	0.357
	56	15	Doubtful expenditure on electricity bills	0.180
Dy. DEO (MEE) Rajanpur	57	1	Dual drawal of the Government money against inspection allowance	0.040
	58	2	Unauthorized dual drawal of Medical Allowance	0.018
	59	3	Overpayment on account of Qualification Allowance	0.031
	60	4	Recovery of inadmissible allowances and adjustment of allowance	1.796
	61	5	Recovery of overpayment on account of Ad hoc Relief Allowance 2013	0.030
	62	6	Recovery of overpayment on account of Ad hoc Relief Allowance 2014	0.030
	63	7	Non depositing of GST/Income Tax	0.012
	64	8	Extraordinary expenditure on photo state charges	0.116
	65	11	Payment of salaries against the period of leave without pay	0.128
	66	13	Recovery of Unauthorized payment of Conveyance Allowance during leave	0.058
	67	15	Unauthorized payment on account of Inspection Allowance	0.240
	68	10	Unauthorized payment on account of Pay of BS-16 to Elementary School Teacher working in BS-14	0.080
	69	17	Unauthentic payment of electricity	0.099
	70	18	Less deduction of Group Insurance from employees salaries	0.056
	71	20	Unauthorized drawal of pay and allowance for the PST having BS-7	1.183
EDO (Education)	72	2	Recovery of unauthorized payment of SSB after regularization	0.138
	73	5	Non utilization of budget for the purchase of literacy kits, equipment due to in-active management	6.014
	74	7	Unauthorized retention of teachers' salaries into	0.326

Name of Formation	Sr. No.	Para No.	Subject	Amount
			account of DDO	
	75	8	Unjustified payment of stipend	5.051
	76	10	Unauthorized retention of public Money at the close of financial year	6.825
	77	11	Unauthorized and unjustified payment of previous years liabilities	0.984
	78	12	Unjustified and doubtful expenditure	0.408
	79	13	Unjustified incurrence of expenditure on repair of Vehicle	0.299
	80	14	Unauthorized expenditure beyond the budget grants	3.985
	81	15	Unjustified and doubtful expenditure on consumption of POL	0.794
	82	16	Unauthorized incurrence of expenditure on seminar/conference beyond competency	0.641
	83	18	Loss due to non-deduction of Income tax	0.056
	84	19	Over drawal on account of TA/DA	0.034
	85	20	Unjustified Payments of TA/DA	0.132
Dy. DEO (WEE) Rajanpur	86	4	Recovery of un authorized payment of salaries without pay	0.125
	87	5	Recovery due to payment of inadmissible allowances	0.050
	88	6	Recovery due to payment of inadmissible MPhil PhD Allowances	0.030
	89	7	Recovery of Qualification Allowance to ESE	0.062
	90	8	Recovery of overpayment due to non fixation of pay	0.196
	91	9	Recovery of pay and allowances due to non fixation of pay and allowances after regularization	0.012
	92	10	Withdrawal of Inspection Allowance without 100% visits	0.020
	93	11	Drawal of Inspection Allowance in summer vacation	0.010
	94	12	Non availability of record of Inspection Allowance	0.540
	95	14	Recovery of one month pay on resign	0.056
	96	15	Unauthorized payment of Charge Allowance	0.199
	97	16	Recovery on account of unauthorized payment of advance increment	0.094
	98	17	No recovery of fine imposed by MEAs	0.072
	99	18	Doubtful expenditure of POL	0.232
	100	19	Unauthorized retention of public money at the close of financial year	0.309

Name of Formation	Sr. No.	Para No.	Subject	Amount
	101	20	Payment on account of Income Tax out of NSB	0.018
	102	22	Without receipts/bills chances of misappropriation	0.444
Dy. DEO (WEE) Jampur	103	3	Recovery of overpayment of 50% Ad hoc Allowance-2010	0.243
	104	4	Recovery of unauthorized payment of Ad hoc Allowances 2013, 2014, 2015	0.058
	105	6	Recovery of unauthorized payment of Salaries	0.073
	106	7	Unauthorized drawal of charge allowance recovery	0.014
	107	8	Withdrawal of pay and allowances after superannuation	0.040
	108	10	Withdrawal of pay and allowances during absent period and after termination of contract	0.228
	109	11	Non recovery of penalty/fine imposed due to willful absent from duty	0.033
	110	13	Unjustified payment of Science Teaching Allowance	0.029
	111	14	Unjustified payment of salaries of BPS-7 to PTC teachers	2.605
	112	15	Unjustified payment of salaries without verification of degrees/academic record	4.463
	113	17	Less deduction of Group Insurance from employees salaries	0.057
	114	18	Overpayment due to payment of higher rates of POL than notified by OGRA	0.002
	115	19	Unauthorized drawal of Inspection Allowance during leave	0.020
	116	22	Loss to the Government due to non deposit of General Sales Tax	0.275
	117	23	Unjustified and doubtful purchase of stores/uniform	0.252
Dy. DEO (M-EE) Jampur	118	1	Overpayment due to irregular award of M. A. increments to EST / secondary school teachers	0.152
	119	2	Unverified payment of salaries due to non production of service record	0.609
	120	4	Unjustified expenditure of POL	0.259
	121	5	Misappropriation of the Government funds	0.054
	122	7	Recovery of overpayment due to unauthorized allowing annual increment	0.409
	123	8	Recovery of Overpayment due to non adjustment of Ad hoc allowances after regularization	0.455

Name of Formation	Sr. No.	Para No.	Subject	Amount
	124	10	Unauthorized payment of Qualification Allowance to ESE and SESE	0.126
	125	13	Unjustified payment of salaries without verification of degrees/ academic record	0
	126	16	Recovery of unauthorized withdrawal out of NSB fund	0.076
	127	18	Loss to the Government due to unauthorized drawal of Inspection Allowance during leave	0.315
Dy. DEO (MEE) Rojhan	128	1	Recovery of unauthorized payment of SSB after regularization	0.187
	129	4	Loss due to less deduction of Group Insurance from employees' salaries	0.042
	130	6	Recovery of Unauthorized payment of Conveyance Allowance during leave	0.027
	131	7	Recovery of salary after termination recovery	0.055
	132	8	Recovery on account of unauthorized payment of advance increment	0.038
	133	9	Recovery due to payment of inadmissible allowances	0.020
	134	10	Recovery of un authorized payment of Charge Allowance	0.069
	135	11	Unauthorized payment of Hill Allowances	0.073
	136	12	Doubtful consumption of POL due to non maintenance of logbook	0.106
	137	14	Recovery of pay and allowances drawn during leave without pay	0.040
	138	15	Overpayment on account of qualification allowance	0.032
	139	16	Recovery of overpayment on account of Ad hoc Relief Allowance 2013	0.041
	140	17	Recovery of overpayment on account of Ad hoc Relief Allowance 2014	0.040
	141	19	Loss due to less deduction of Income Tax	0.011
	142	21	Blockage of the Government money due to non-utilization of NSB fund	7.253
	143	22	Unauthorized expenditure out of NSB fund	0.128
	144	23	Likely misappropriation and irregular expenditure of NSB funds	0.170
145	24	Non deposit of fine imposed by authority due to willful absent from duty reported by MEAs recovery	0.021	
Dy. DEO (WEE) Rojhan	146	1	Loss on account of Conveyance Allowance	0.047
	147	2	Non recovery of penalty imposed during absent period	0.262

Name of Formation	Sr. No.	Para No.	Subject	Amount
	148	3	Unauthorized payment of inspection allowance during leave	0.075
	149	5	Unauthorized drawal of inadmissible allowances	0.017
	150	6	Overpayment on account of qualification allowance	0.100
	151	9	Unauthorized payment of social security benefit to permanent employees	0.062
	152	10	Less deduction of Group Insurance from employees salaries	0.070
	153	12	Overpayment of Ad hoc Allowances 2013, 2014 and 2015 after regularization	0.028
	154	13	Overpayment due to grant of annual increment without completing six month service and recovery	0.244
	155	14	Over payment due to Unauthorized award of two advance increments	0.104
	156	15	Overpayment due to irregular award of BS-9	0.053
	157	16	Unauthorized auction of old material and recovery on account of Income Tax	0.016
	158	17	Doubtful expenditure on purchase of POL due to non production of logbooks.	0.145
	159	18	Non refund of one month salary after termination of contractor recovery	0.035
	160	19	Doubtful expenditure on payment of salaries to temporary teachers out of NSB grant.	0.028
	161	21	Non deduction/verification of Sales Tax invoices	0.034
	162	22	Less/non deduction of Income Tax	0.029
	163	23	Loss due to non recovery of Withholding Tax on services	0.031
DEO (EE-W)	164	3	Unjustified TA/DA claim for delivery of office dak	0.200
	165	4	Unjustified payment of Sales Tax without obtaining of sales tax Invoices and deposit challan	0.048
	166	5	Purchase of Store Items without stock entry	0.182
	167	6	Overpayment due to payment of higher rates of POL than notified by OGRA	0.014
	168	7	Unjustified expenditure on repair of machinery	0.089
	169	8	Unjustified payment of previous years liabilities	0.166
	170	9	Payment of salary without work	0.854

Name of Formation	Sr. No.	Para No.	Subject	Amount
	171	10	Unjustified payment of allowance	0.176
	172	11	Loss due to less deduction of Income Tax	0.004
	173	12	Overpayment due claiming of hotel charges twice	0.037
	174	13	Irregular appointment of teachers	0
Principal GHSS	175	2	Overpayment due to Unauthorized award of M. A/B. Ed increment to teachers	0.305
	176	3	Overpayment due to grant of annual increment without completing six month service and recovery	0.046
	177	4	Over payment due to Unauthorized award BS-9	0.119
	178	7	Unauthorized adjustment of PTC to English teacher overpayment	0.250
	179	8	Drawal of pay and allowances against BS-16 instead of BS-14 without any promotion	0.436
	180	9	Loss due to non recovery of Withholding Tax on services	0.040
	181	12	Less/non deduction of Income Tax	0.025
	182	13	Drawal of Mobility Allowance during summer vacations	0.142
	183	14	Misclassification of expenditure	0.514
	184	15	Recovery of un authorized payment of Conveyance Allowance during leave on full pay	0.072
	185	16	Non deduction/verification of GST paid	0.108
Principal GHS Rajanpur	186	2	Recovery of overpayment of Qualification Allowance due to double benefit	0.108
	187	3	Overpayment due to non-adjustment of 30% SSB after regularization of services	0.043
	188	4	Overpayment due to Unauthorized award of M. A/B.Ed. increment to teachers	0.069
	189	5	Unauthorized dual drawal of medical allowance	0.012
	190	6	Loss due to purchase of furniture at higher rate	0.013
	191	7	Mis-procurement of plant and machinery	0.500
	192	10	Unauthorized drawal of inadmissible allowances	0.312
	193	11	Expenditure on repair and maintenance of building without estimate and measurement	0.691
	194	12	Non accountal of stores and doubtful issuance	0.392
	195	13	Drawal of mobility allowance and conveyance allowance during summer vacations	0.024
	196	14	Misclassification of expenditure	0.083
	197	15	Unauthorized payment of previous years	0.059

Name of Formation	Sr. No.	Para No.	Subject	Amount
			liabilities	
	198	17	Doubtful purchase of furniture	1.279
	199	18	Unauthorized expenditure out of Farough-e-Taleem Fund	0.788
	200	20	Expenditure over and above the budget allotment	4.758
Handicapped Deaf & Defective School Rajanpur	201	1	Recovery of overpayment due to allowing unauthorized allowances after regularization of service	0.176
	202	5	Recovery due to non deduction of Conveyance Allowance during summer vacations	0.039
	203	6	Unjustified and irregular expenditure on account of building work and CCTV Cameras	1.127
	204	7	Mis-procurement of Furniture/Fixture and Uniforms	1.109
	205	8	Recovery of pay and allowances due to termination of services	0.151
	206	10	Unauthorized retention of stipend	0.167
	207	11	Unjustified and doubtful incurrence of expenditure on repair of vehicles	0.454
	208	12	Unauthorized payment of Social Security Benefit after regularization	0.045
	209	13	Unjustified excessive expenditure of POL	0.234
	210	14	Unauthorized retention of public money at the close of financial year	1.443
	211	15	Loss to the Government due to overcharging of POL price than notified by OGRA	0.016
HM Slow Learner School Rajanpur	212	1	Recovery of overpayment due to allowing unauthorized allowances after regularization of service	0.071
	213	2	Recovery of un authorized payment of Conveyance Allowance during summer vocations	0.047
	214	3	Recovery of un authorized payment of Conveyance Allowance during leave on full pay	0.007
	215	5	Unjustified and irregular expenditure on account of CCTV Cameras	0.100
	216	6	Unjustified drawal without receipt of store items	0.170
	217	7	Doubtful disbursement of stipend	1.783
	218	8	Over drawal chances of misappropriation	0.070
	219	9	Unauthorized retention of public Money at the close of financial year	1.239

Name of Formation	Sr. No.	Para No.	Subject	Amount
	220	10	Recovery due to payment of fixed TA/DA	0.003
	221	11	Non-verification of General Sales Tax	0.208
	222	12	Likely misappropriation of stipend	0.015
	223	13	Unauthorized drawal on account of POL	0.044
Principal GBHSS Dajal	224	1	Recovery of overpayment due to allowing Social Security Benefits after regularization of service	0.421
	225	2	Recovery of overpayment due to allowing unauthorized allowances after regularization of service	0.087
	226	3	Recovery of un authorized payment of Conveyance Allowance during summer vocations	0.033
	227	6	Recovery of overpayment owing to erroneous salaries	0.151
	228	7	Recovery of unauthorized payment of Conveyance Allowance during absent/leave period	0.024
	229	8	Unjustified and doubtful drawal without receipt of Store Items and repair of building	0.152
	230	9	Irregular and unjustified payment pay and allowance	0.517
	231	10	Unjustified purchase of store items	0.052
	232	11	Loss due to less deduction of Group Insurance from employees salaries	0.018
	233	12	Recovery of overpayment on pay and allowance	0.149
	234	13	Recovery of inadmissible computer allowance	0.037
	235	14	Recovery of pay and allowances drawn during leave without pay	0.013
	236	15	Doubtful auctioning of old material	0.061
EDO (Health)	237	4	Non recovery on account of Provincial Sales Tax	0.478
	238	6	Unauthorized expenditure on repair of bio medical equipment	0.605
	239	7	Non recovery of Income Tax on the base of expired exemption certificate or without proof of import in case of imported items	0.880
	240	8	Non recovery of late supply charges	0.690
	241	9	Non obtaining of GST returns / verification of GST paid to the suppliers	0.550
	242	11	Non obtaining/Less obtaining of Stamp Paper/Stamp duty from the suppliers of medicine	0.652

Name of Formation	Sr. No.	Para No.	Subject	Amount
	243	12	Unauthorized payment made for supply of medicines without DTL	0.196
	244	13	Unauthorized retention of public money	43.621
	245	14	Unauthorized payment of previous years liabilities	0.275
	246	17	Overpayment due to payment of higher rates of diesel than notified by OGRA	0.015
	247	18	Loss of Government due to unjustified utilization of POL	0.084
	248	20	Loss to Government due to non issuance of license to pharmacies and medical stores	0.275
	249	23	Misclassification of the Expenditure	4.327
	250	25	Non surrender of Saving	3.001
DO (Health)	251	2	Unjustified payment of Health Risk Allowance	0.226
	252	3	Unjustified expenditure on repair of machinery	0.800
	253	4	Unjustified payment of Health Sector Reform allowance to the staff Working at RHCs/BHUs	0.020
	254	6	Unjustified payment of Sales Tax without obtaining of sales tax Invoices and deposit challan	0.178
	255	9	Loss due to less deduction of income tax	0.037
	256	10	Doubtful Expenditure on POL	0.130
	257	11	Unauthorized payment of inadmissible allowances	0.128
	258	13	Overpayment due to payment of higher rates of POL than notified by OGRA	0.100
	259	16	Unauthorized retention of Public Money into Account of DDO	0.222
	260	17	Unjustified drawal of POL	0.165
	261	19	Un authorized payment of salary to contingent staff	0.558
	262	21	Fraudulent drawal by claiming of TA/DA	0.017
	263	22	Unjustified payment of allowance	0.097
	264	24	Unjustified payment of allowance	0.066
	265	25	Unauthorized payment of social security benefit to permanent employees	0.032
	266	26	Doubtful expenditure on POL	0.419
MS DHQ Hospital	267	1	Non deduction of House Rent Allowance and 5% maintenance charges	0.029
	268	2	Non recovery of inadmissible Conveyance Allowance	0.030
	269	3	Non recovery of inadmissible Conveyance Allowance	0.059
	270	4	Doubtful consumption of medicine	1.562

Name of Formation	Sr. No.	Para No.	Subject	Amount
	271	5	Recovery of inadmissible allowances	0.579
	272	7	Recovery of unauthorized drawal of Health Sector Reform Allowance	0.040
	273	10	Misappropriation of the Government receipts	0.127
	274	11	Unauthorized retention of specialists share of receipt by M.S	0.244
	275	12	Unjustified expenditure on repair of machinery & equipment	1.216
	276	13	Doubtful expenditure on repair of vehicles	0.353
	277	15	Loss due to purchase of medicines at higher rates	0.111
	278	17	Less deduction of Income Tax	0.054
	279	18	Less deduction of Income Tax	0.015
	280	20	Non-recovery of liquidated damages	0.128
	281	21	Unauthentic payments of old liabilities	2.684
	282	22	Misclassification of expenditure	0.279
	283	23	Unauthorized inclusion of Sales Tax in electricity bills	0.557
	284	24	Irregular payment on account of salaries of contingent paid staff	1.498
	285	25	Unjustified General duties of staff and Loss on account of payment to contingent paid staff	0.312
	286	26	Unjustified use of Ambulances , Loss of POL	0.092
	287	27	Misappropriation on account of Mobil Oil	0.043
	288	28	Doubtful consumption of POL for generators	0.782
	289	29	Unjustified drawal of hotel charges, recovery of GST	0.019
	290	31	Unjustified issuance and consumption of X-ray films	0.071
THQ Hospital Jampur	291	3	Overpayment due to allowing of unjustified allowances	0.133
	292	7	Non-recovery of penal rent	0.454
	293	10	Irregular expenditure on repair of machinery and equipment's	0.198
	294	12	Over payment on account of Incentive Allowance	0.050
	295	13	Doubtful consumption/issuance of medicine insulin regular/mixtard	0.991
	296	14	Irregular expenditure on repair of vehicles	0.173
	297	15	Unauthorized drawal of inadmissible allowances	0.091
	298	16	Unauthorized payment of Ad hoc Allowance 2011	0.058
	299	17	Doubtful consumption of medicines	0.040

Name of Formation	Sr. No.	Para No.	Subject	Amount
	300	18	Doubtful consumption of x-rays films	0.094
	301	19	Doubtful consumption of local purchase medicines	0.969
	302	20	Withdrawal of pay and allowances without performing duties	0.120
	303	21	Withdrawal of pay and allowances during absent period	0.505
	304	22	Purchases excess then requirement	0.842
	305	23	Loss to the Government due to non allotment of government residences	0.353
	306	24	Unauthorized utilization of budget on local purchase of medicines	3.776
	307	25	Loss of House Rent Allowance due to non vacation of hospital residences from Unauthorized occupants	0.148
SMO RHCDajal	308	2	Purchase of x-ray films on higher rates	0.018
	309	3	Doubtful issuance of medicines due to non availability of proof of consumption	0.736
	310	7	Unauthorized drawal of inadmissible allowances	0.031
	311	10	Purchase of medicines without fresh tendering	0.210
	312	14	Purchase of medicines excess than requirement	0.034
	313	16	Non recovery of liquidated damages due to late supply	0.197
	314	17	Non deduction of 10% maintenance charges from the officials residing in residence as above their entitlement	0.113
	315	18	Non recovery of samples sent for DTL on cost of hospital	0.012
	316	19	Payment of salaries during absent period	0.238
	317	21	Unauthorized utilization of budget on local purchase of medicines	1.221
	318	22	Excessive withdrawal of POL	0.017
	319	23	Loss due to non recovery of Withholding Tax on services	0.043
	320	24	Loss to the Government due to POL expenditure on heavy generator	1.173
	321	26	Overpayment due to payment of higher rates of POL than notified by OGRA	0.040
	322	27	Misclassification of expenditure	0.224
	323	28	Unauthorized payment made for supply of medicines without obtaining report of Drug Testing Laboratory	0.312
	324	29	Non recovery of Uniform And Mess Allowance during leave	0.055

Name of Formation	Sr. No.	Para No.	Subject	Amount
	325	30	Unauthorized payment of previous years liabilities	1.499
	326	31	Unjustified expenditure on TA/DA	0.094
	327	32	Non deduction/verification of GST paid	0.070
SMO RHC Harrand	328	2	Misappropriation in purchase of x-ray films	0.110
	329	3	Doubtful issuance of medicines due to non availability of proof of consumption	0.880
	330	4	Unauthorized drawal of in-admissible Conveyance Allowance recovery	0.895
	331	7	Unauthorized drawal of inadmissible allowances	0.037
	332	8	Likely misappropriation of POL due to non-maintenance of logbook	1.646
	333	14	Purchase of medicines excess than requirement	0.069
	334	15	Non deduction of 5% house maintenance charges	0.248
	335	16	Non recovery of liquidated damages due to late supply	0.040
	336	17	Non deduction of 10% maintenance charges from the officials residing in residence as above their entitlement	0.148
	337	18	Payment of salaries during absent period	0.341
	338	19	Less deduction of Income Tax	0.089
	339	20	Non deduction of Electricity Charges	0.630
	340	21	Unauthorized utilization of budget on local purchase of medicines	1.271
	341	22	Overpayment due to payment of higher rates of POL than notified by OGRA	0.040
	342	23	Unauthorized payment made for supply of medicines without obtaining report of Drug Testing Laboratory	0.205
	343	24	Non recovery of Uniform And Mess Allowance during leave	0.028
	344	25	Non deduction/verification of GST paid	0.127
	345	26	Recovery of overpayment owing to erroneous salaries	0.031
	346	28	Unjustified drawal of POL without ordinary prudence	0.378
	347	29	Non deposit of hospital receipts into the Government treasury	0.011
348	30	Extravagant expenditure on accounts of electricity charges	0.700	
DO Blood Transfusion	349	3	Unauthorized drawal of unattractive area allowance	0.348

Name of Formation	Sr. No.	Para No.	Subject	Amount
Rajanpur	350	4	Unauthorized purchase of laboratory items through rate contract	0.206
	351	5	Unauthorized drawal of inadmissible Conveyance Allowance recovery	0.088
	352	6	Unauthorized payment of social security benefit to permanent employees	0.052
	353	8	Overpayment due to grant of annual increment without completing six month service	0.052
	354	10	Misclassification of expenditure	0.233
	355	11	Loss due to non recovery of withholding and income tax on services	0.024
	356	12	Recovery of un authorized payment of conveyance, dress and mess allowance during leave on full pay	0.041
	357	13	Non deduction/verification of GST paid	0.510
	358	14	Irregular drawal of TA/DA	0.040
	359	15	Unauthorized purchase of bedding clothing without tenders advertisement	0.096
DO (Livestock)	360	6	unjustified payment of allowance	0.035
	361	7	Unauthorized payment of personal pay (maxim grade)	0.014
	362	8	Non-recovery of pay and Conveyance Allowance	0.036
	363	9	loss due to less deduction of income tax	0.207
	364	10	Unjustified payment of Sales Tax without obtaining of Sales Tax Invoices and deposit challan	0.466
	365	11	Unauthorized purchase of medicine from the unqualified suppliers	0.405
	366	12	Loss to Government due to overcharging of POL price than notified by OGRA	0.022
	367	13	Un-scrutinized expenditure due to non-production of log book	0.087
	368	14	Unjustified TA/DA claim	0.065
	369	15	Payment to medicine suppliers without reports	0.337
	370	16	Unjustified expenditure on repair of machinery	0.288
371	17	Unjustified payment of Hill allowance	0.038	
DO (OFWM)	372	2	Recovery of un authorized payment of Conveyance allowance	0.016
	373	3	Unjustified payment of M.Phil Allowance and without budget	0.570
	374	4	Overpayment of 50% Ad hoc Allowance-2010	0.005
	375	5	Unauthorized payment of rent of office buildings	0.150

Name of Formation	Sr. No.	Para No.	Subject	Amount
	376	6	Unjustified and doubtful consumption of POL	0.220
	377	7	Unjustified expenditure On TA/DA	0.138
	378	9	Unauthorized clearance of outstanding liabilities	0.043
	379	10	Unauthorized incurrence of expenditure on repair of vehicles	0.164
	380	11	Unjustified and doubtful consumption of POL	0.022
DO (Fishiries)	381	1	Unjustified expenditure on vehicle not owned by the entity, Chances of Misappropriation of POL	0.553
	382			
	383	2	Overpayment due to penalty imposed on the employee	0.045
	384	3	Doubtful drawal on account of repair of vehicle & without PIPRA	0.318
	385	4	Non verification of GST paid	0.079
	386	5	Unauthorized payment of outstanding liabilities	0.039
	387	6	Unjustified expenditure on TA/DA	0.095
	388	7	Loss on account of Conveyance Allowance	0.054
DO (Roads)	389	2	Unauthorized execution of quantities not provided in the TSE	0.141
	390	3	Less realization of Tender Sale money	0.024
	391	8	Rush of expenditure under development grants at the close of financial year	60.734
	392	10	Non-recovery due to non reducing of brick rate	1.182
	393	11	Non recovery of overpayment on account of basic pay	0.675
	394	13	Loss to the Government due to payment of salaries without performing duties	37.032
	395	19	Unjustified payment on account of maximum compacted earthwork without proper compaction	6.469
	396	21	Unjustified payment against bitumen	1.821
	397	22	Overpayment on account of use of local sand	0.194
	398	23	Overpayment to contractors due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	0.062
	399	27	Unjustified payment without approval or in violation of JMF	19.985
	400	30	Irregular expenditure on boat bridge	2.854
DO (Buildings)	401	4	Recovery of overpayment due to decrease in price of high speed diesel	0.133
	402	5	Recovery of overpayment due to decrease in price of bricks	0.354
	403	6	Recovery of overpayment due to decrease in	0.099

Name of Formation	Sr. No.	Para No.	Subject	Amount
			price of steel	
	404	7	Recovery due to non reducing of brick rate	14.591
	405	11	Overpayment due unjustified payment of item	1.356
	406	13	Overpayment due to reduction of rate quoted in tender document	0.394
	407	14	Over payment on account of MS gril by increasing in rate	0.114
	408	15	Recovery due to allowing of unjustified rate of labour	0.672
	409	16	Recovery of unjustified provision of wastage due to carriage on tuff pavers	0.378
	410	17	Unjustified payment of PVC cables & recovery due to non deduction of old material	0.243
	411	18	Unjustified payment due to cutting of reduced rate and excess payment	0.138
	412	19	Unjustified increased in quantity by tempering in the record entry	0
	413	20	Recovery due to non-adjustment of available earth	0.625
	414	21	Rush of expenditure under development grants at the close of financial year	113.347
	415	22	Unjustified expenditure on inauguration plates	0.551
	416	23	Non proof of consumption of POL	0.197
	417	24	Recovery due to non deposit of tender sale money	0.609
	418	26	Non-recovery of outstanding amount	0.556
	419	31	Recovery due to unjustified increased in rate in 2 nd running bill of schedule item	0.550
	420	32	Recovery of overpayment by adding "sundry expense" in addition to contractor profit and overhead charges	0.134
	421	33	Non-deduction of Sales Tax or non-obtaining of Sales Tax Invoices non observing PPRA rule	0.344
	422	34	Recovery of unjustified provision of lead on earth work	0.051

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	(-) Saving
RP21C03	Provincial Excise.	5.123	-	5.123	2.264		2.859
RP21C05	Forests.	14.228	-	14.228	7.708		6.520
RP21C07	Charges on A/c of M. Veh. Act.	2.706	-	2.706	0.635		2.071
RP21C08	Other Taxes & Duties.	3.612	-	3.612	1.027		2.585
RP21C10	General Administration.	131.210	-	131.210	29.121		102.088
RP21C15	Education.	3,031.229	12.054	3,043.283	1,698.975		1,344.308
RP21C16	Health Services.	707.768	-	707.768	427.050		280.717
RP21C17	Public Health.	3.772	-	3.772	1.364		2.407
RP21C18	Agriculture.	106.781	-	106.781	50.496		56.284
RP21C19	Fisheries.	3.255	-	3.255	1.237		2.018
RP21C20	Veterinary.	78.305	-	78.305	29.479		48.826
RP21C21	Co-operation.	17.119	-	17.119	7.484		9.635
RP21C22	Industries.	2.387	-	2.387	0.723		1.665
RP21C23	Miscellaneous Departments.	3.118	-	3.118	0.842		2.276
RP21C24	Civil Works.	48.997	-	48.997	22.979		26.018
RP21C25	Communications.	209.656	-	209.656	79.425		130.230
RP21C31	Miscellaneous.	36.194	-	36.194	15.915		20.278
RP21C32	Civil Defence.	18.249	-	18.249	6.403		11.846
Total Non-Development :		4,423.706	12.054	4,435.760	2,383.128		2,052.632
RP22C36	Development.	1039.987	-	1039.987	142.748		897.239
RP12C41	Highways, Roads & Bridges.	9.852	-	9.852	8.338		1.514
RP12C42	Government Buildings.	230.357	-	230.357	82.507		147.850
	Arrears of Zila Council.	-	-	-	-		-
	Closing Balance.	-	-	-	-		-
Total Development :		1,280.196	-	1,280.196	233.593		1,046.603
Grand Total :		5,703.902	12.054	5,715.956	2,616.721		3,099.235

Annexure-C**[Para 1.2.1.1]****Non production of record – Rs 51.841 million**

(Rupees in million)

Sr. No.	DDOs	Nature of Record	Amount
1	Dy.DEO (EE-M) Jampur	Arrears of pay	3.120
2	Dy.DEO (EE-W) Rajanpur		2.321
3	District Officer (Health)	Vouched Account	0.417
		Arrears of pay	18.330
4	EDO (Health)	Log Book	2.168
5	MS SMO Civil Hospital Shahwali	Log Book	0.419
6	MS SMO RHC Fazilpur	Arrears of pay	3.721
7	Dy.DEO (EE-M) Rojhan	Vouched Account	1.750
		Arrears of pay	2.024
8	Dy.DEO (EE-M) Rajanpur	Log Book	0.074
		Arrears of pay	4.142
9	Special Education school Fazil pur	Vouched Account	0.236
10	Head Master GHS Sikhani wala		0.188
11	SMO RHC Dajal		0.578
12	MS THQ Hospital Jampur	Arrears of pay	5.661
13	MS THQ Hospital Rojhan		2.685
14	MS DHQ Hospital Rajanpur	Vouched Account	3.004
		Receipt Record	0.526
15	Dy. DEO (EE-W) Jampur	Arrears of Pay	3.194
16	SMO RHC Bangla Ichha		0.253
17	EDO (Education)	Vouched Account	0.841
Total			55.652

Annexure-D**[Para 1.2.1.11]****Unjustified payment on account of maximum compacted earthwork without proper compaction Rs 3.974 million****(Rupees in million)**

Vr. No.	Date	Name of work	Amount
2	07.12.2016	Construction of brick pavement at Namet colony	0.072
6	10.12.2016	A/M for the installation/operation maintenance and dismantling of temporary seasonal floating type steel boat bridge l 2070 RFT over active river Indus creeks at nishtar ghat during winter season including preparation and maintenance of katcha service road through 14 KM	1.213
			0.020
7	13.12.2016	Construction of brick pavement basti jageer Gabool to Girls Primary school Shaheed	0.175
61	29.12.2016	S/R of M/R from indus Highway shamsabad to basti Jattan	0.150
14	22.09.2016	Construction of Road Pavement soling in DHQ hospital Rajanpur	0.161
1	01.10.2016	Reh. Of M/R from Kot Mithan Qadra Canal to Basti M. Akbar	0.042
10	19/12/2016	Permanent Restoration of Flood damage during flood 08/2015 on road from Wang Bukhari Shareef to Bait Sountra Dera Ahmad Yar Khan to Agency Mustafa Gopang length = 3.50 Km.	0.098
11	19/12/2016	Permanent Restoration of Flood damage during flood 08/2015 on road from Wang Bukhari Shareef to Bait Sountra Dera Ahmad Yar Khan to Agency Mustafa Gopang length = 3.50 Km.	0.100
12	19/12/2016	Permanent Restoration of Flood damage during flood 08/2015 on road from Wang Bukhari Shareef to Bait Sountra Dera Ahmad Yar Khan to Agency Mustafa Gopang length = 3.50 Km.	0.100
33	26/12/2016	Annual Repair to road in Highway Sub-Division Rajanpur for the year 2016-17. (Kotla Naseer Mithan Kot road to Basti Munir Jaskani along Hamid minor)	0.100
34	26/12/2016	Annual Repair to road in Highway Sub-Division Rajanpur for the year 2016-17. (Kotla Naseer Mithan Kot road to Basti Munir Jaskani along Hamid minor)	0.100
35	26/12/2016	Temporary Restoration of M/R from Tower Chowk to Rojhan Length = 6 Km. During Flood 2016-17	0.996
36	26/12/2016	Temporary Restoration of M/R from Flood Bund road Rojhan to Miran Pur via Dera Dildar Length = 300 Rft. During Flood 2016-17	0.202

Vr. No.	Date	Name of work	Amount
57	29/12/2016	Annual Repair to road in Highway Sub-Division Rajanpur for the year 2016-17. (Repair from Rajanpur to Aqilpur road).	0.100
82	30/12/2016	Construction of Brick pavement from Bukhari Minor to Basti Ashiq Hussain Shah (Javeed Arain Length = 650 Rft.	0.054
6	8.11.16	A/R to Road in highway sub div. Rajanpur (M/R from Mithan Kot Suger Mill chowk to wang)	0.100
7	8.11.16	M&R Grant Road DCO House Camp Office	0.092
8	8.11.16	Reh. Of from Kachahry chowk to to city Police station (Cons. Of Brick soling pavement fresh Chowk to Gate No.5	0.099
Total			3.974