



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
BAHAWALPUR
AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ARA	Adhoc Relief Allowance
BHUs	Basic Health Units
BVH	Bahawal Victoria Hospital
CD	Community Development
CDRs	Call Deposit Receipts
CFT	Cubic Feet
C&W	Communication & Works
DBA	District Bar Association
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (SE)	District Education Officer (Secondary Education)
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
DGA	Directorate General Audit
DHQ	District Headquarters
DO	District Officer
DMO	District Monitoring Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
EST	Elementary School Teacher
F&P	Finance & Planning
FD	Finance Department
HSRA	Health Sector Reform Allowance
HSRP	Health Sector Reforms Programme
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MB	Measurement Book
MEPCO	Multan Electric Power Company
MFDAC	Memorandum for Departmental Accounts Committee

MRS	Market Rates Schedule
MS	Medical Superintendent
MSD	Medical Store Depot
NPA	Non Practicing Allowance
OGRA	Oil and Gas Regulatory Authority
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCA	Practice Compensatory Allowance
PDG	Punjab District Government
PESRP	Punjab Education Sector Reforms Programme
PEEDA	Punjab Employees Efficiency & Disciplinary Act
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Public Procurement Regulatory Authority
PSI	Pressure per Square Inch
PWD	Public Works Department
RCC	Reinforced Cement and Concrete
RHC	Rural Health Centre
RTA	Regional Transport Authority
SE	Superintending Engineer
SHSRA	Special Health Sector Reform Allowance
S&GAD	Services & General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
THQ	Tehsil Head Quarter
TS	Technical Sanction
TST	Triple Surface Treatment
VRI	Veterinary Research Institute
W&S	Works & Services
WUA	Water Users Association

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 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 Account of District Governments.

The report is based on audit of the accounts of various offices of the District Government, Bahawalpur for the financial year 2015-16. The Directorate General of Audit District Governments, Punjab (South), Multan, conducted audit during 2016-17 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 Rs1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit 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 avoid recurrence of similar violations and irregularities.

The observations included in this report have been finalized in the light of written responses of the management concerned and DAC directives.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit (RDA), District Governments, Bahawalpur, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate has a human resource of 27 officers and staff, constituting 4,830mandays and the budget amounting to Rs 19.050 million was allocated in audit year2016-17. 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 Bahawalpur carried out audit of the accounts of various formations of District Government, Bahawalpur for the financial year 2015-16 and the findings included in the Audit Report.

The District Government, Bahawalpur conducts its operations under Punjab Local Government Ordinance, 2001. The District Coordination Officer (DCO) is the Principal Accounting Officer of the District Government and carries out functions of the District Government through group of offices as notified in Punjab Local Government Ordinance. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Owing to delay in electoral process ZilaNazim/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 Bahawalpur is administratively divided into five Tehsils namely Bahawalpur, Yazman, Khairpur Tamewali, Hasilpur and Ahmedpur East.

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure was incurred in conformity with the laws, rules and regulations framed to regulate the procedure for expending of public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue was made in accordance with 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 Bahawalpur for the financial year 2015-16, auditable expenditure under the jurisdiction of Regional Director Audit, District Governments, Bahawalpur, was Rs10,152.072 million covering one PAO and 272 formations. Out of this, RDA Bahawalpur audited an expenditure of Rs2,807.140million which, in terms of percentage, is 27.65 per cent of total auditable expenditure and irregularities amounting to Rs 4,030.423 million were pointed out. Regional Director Audit planned and executed audit of 30 formations, i.e. 100 per cent achievement against the planned audit activities.

Total receipts of the District Government Bahawalpur for the financial year 2015-16, were Rs25.632 million. RDA Bahawalpur audited receipts of Rs25.064 million which, in terms of percentage, was 97.78 per cent of total receipts and irregularities amounting to Rs 11.023 million were pointed out.

b) Recoveries at the instance of audit

Recoveries of Rs228.164 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 3.618million was recovered and verified during the audit year 2016-17, till the time of compilation of this Report.

However, against the total recovery amount of Rs79.916 million pertaining to Paras (over one million) drafted in this Report, no amount of recovery has been made by the management till the time of compilation of this Report.

c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Ordinance, 2001 (as amended), Punjab Financial Rules (PFR) Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws/rules and according to 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 departments concerned, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts

Committee has not discussed audit reports pertaining to District Governments for the year 2016-17.

e) Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government, Bahawalpur was not found satisfactory during audit. Many instances of irregularities and weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of inadmissible 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 Administrations shall appoint an Internal Auditor but the same was not appointed in District Government, Bahawalpur.

f) The Key Audit Findings of the Report

- i. Non production of record of Rs 1,387.856million was noted in one case¹.
- ii. Irregularities and Non-compliance amounting to Rs 1,026.877 million including one case of violation of Punjab Procurement Rules amounting to Rs11.330 million were noted in 15 cases².
- iii. Internal control weaknesses involving an amount of Rs 168.077 million were noted in 17 cases³.

¹Para 1.2.1.1

²Para 1.2.2.1 to 1.2.2.15

³Para 1.2.3.1 to 1.2.3.17

Audit Paras involving procedural violations including internal controls weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC)Annex – A.

g) Recommendations:

PAO/District Government is required to:

- i. Effect recoveries pointed out by Audit.
- ii. Ensure fixing of responsibility in cases of fraud and misappropriation.
- iii. Effect recoveries pointed out, during audit, regarding pay & allowances.
- iv. Take appropriate actions against the concerned for non production of auditable record for audit verification
- v. Ensure compliance of DAC directives and decisions in letter and spirit
- vi. Comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- vii. Strengthen the existing internal controls to avoid recurrence of similar nature irregularities time and again.
- viii. Ensure proper maintenance of accounts and record
- ix. Make efforts for expediting the realization of various Government receipts.
- x. Ensure deposit of District receipts into proper head of accounts.
- xi. Rationalize its budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipts	Total
1	Total PAOs in Audit Jurisdiction	1	10,152.072	25.632	10,177.704
2	Total formations / DDOs in Audit Jurisdiction	272	10,152.072	25.632	10,177.704
3	Total entities (PAOs) Audited	1	2,807.140	25.064	2,832.204
4	Total formations Audited	30	2,807.140	25.064	2,832.204
5	Audit & Inspection Reports	30	2,807.140	25.064	2,832.204
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (relating to District Government)	-	-	-	-

Table 2: Audit Observations Classified by Category

(Rupees in million)

Sr. No.	Description	Amount placed under audit observation
1	Asset management	-
2	Financial management	222.096
3	Internal controls	168.077
4	Others	2,192.637
Total		2,582.810

Table3: Outcome Statistics**(Rupees in million)**

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlay	50.173	7,060.684	1,266.335	1,824.879	25.632	10,177.704	9,387.677
2	Outlays Audited	22.917	1,252.986	674.685	856.552	25.064	2,832.204*	7,250.796
3	Amount Placed under Audit Observations /Irregularities Pointed Out	13.024	1,405.144	217.483	936.136	11.023	2,582.810	824.172
4	Recoveries Pointed Out at the instance of Audit	-	8.368	6.002	54.523	11.023	79.916	73.558
5	Recoveries Accepted /Established at the instance of Audit	-	8.368	6.002	54.523	11.023	79.916	73.558
6	Recoveries Realized at the instance of Audit	-	2.226	1.392	-	-	3.618	7.248

* The amount mentioned against Sr. No 2 in column of “Total” is the sum of Expenditures and Receipt whereas the total expenditure was Rs2,807.140 million.

Table4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount placed under audit observation
1	Violation of rules and regulations and violation of principles of propriety and probity in public operations.	1,026.877
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS ⁴ , 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 internal control weaknesses	168.077
5	Recoveries, overpayments and unauthorized payments of public money.	-
6	Non-production of record.	1,387.856
7	Others, including cases of accidents, negligence etc.	-
Total		2,582.810

Table 5: Cost Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 of Table 3)	2,832.406
2	Expenditure on Audit	0.257
3	Recoveries realized at the instance of Audit	3.618
4	Cost-Benefit Ratio	14:1

⁴ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan are IPSAS (Cash) compliant.

CHAPTER 1

1.1 District Government Bahawalpur

1.1.1 Introduction

As per the Punjab Local Government Ordinance 2001, 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 Governments consist of ZilaNazim / Administrator and District Administration. The District Government shall be competent to acquire, hold or transfer any property, moveable 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 devolved 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.

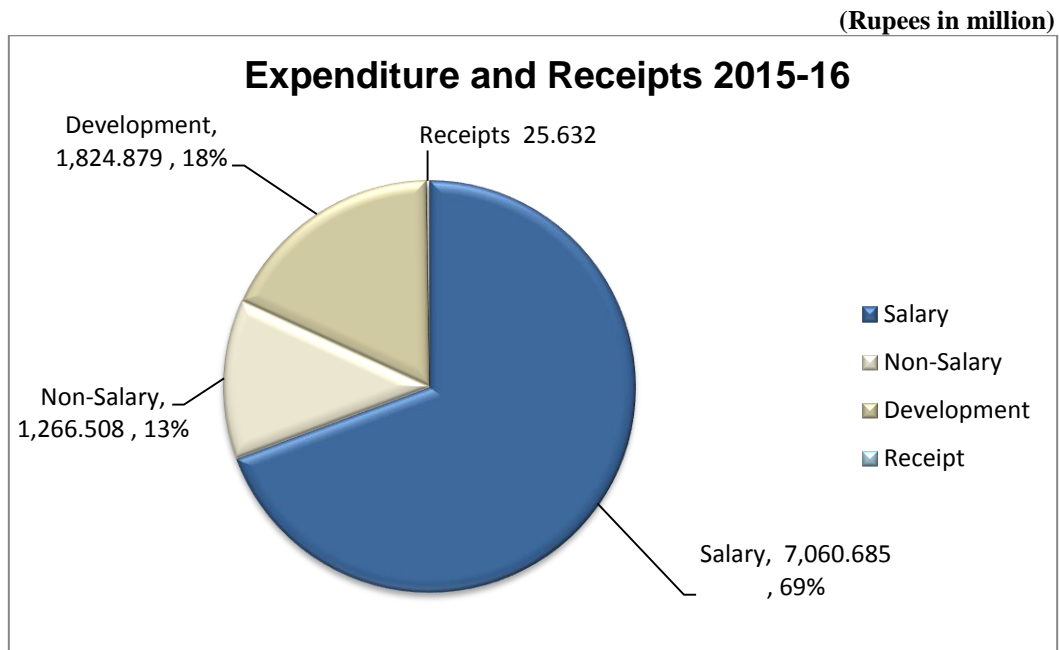
DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate the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

1.1.2 Comments on Budget and Accounts

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

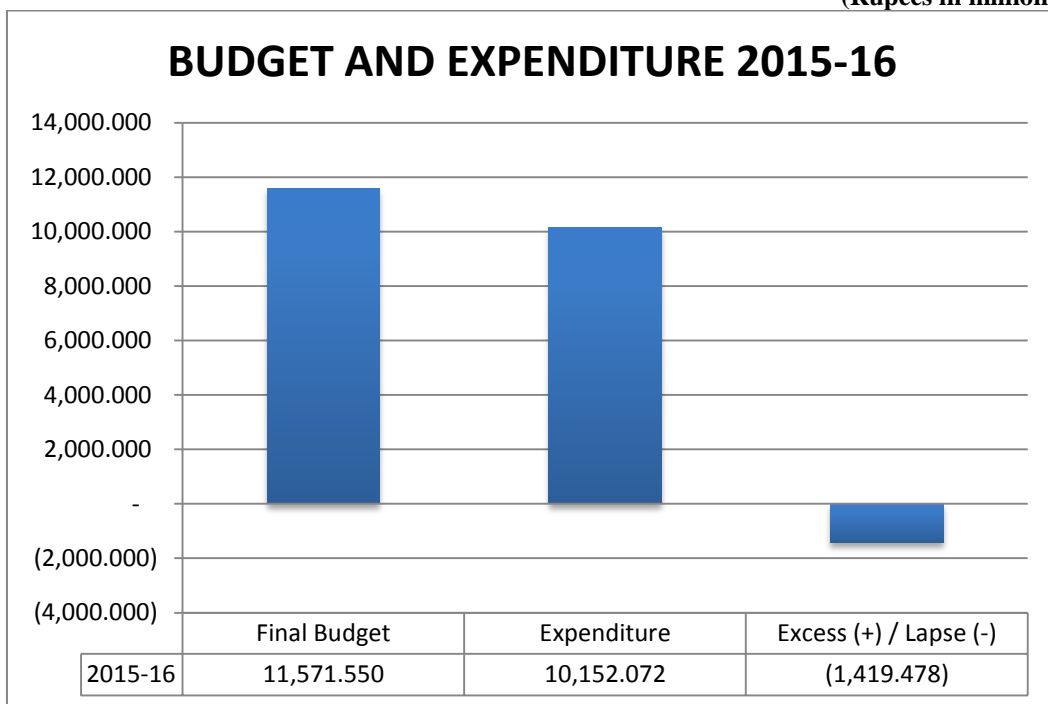
(Rupees in million)

2015-16	Budget	Actual	Excess (+) / Lapse (-)	% (Lapse)
Salary	7,221.035	7,060.685	- 160.350	2.22 %
Non-Salary	1,573.732	1,266.508	- 307.224	19.52 %
Development	2,776.783	1,824.879	- 951.904	34.28 %
Total	11,571.550	10,152.072	- 1,419.478	12.26 %
Receipts	60.000	25.632	- 34.368	57.28 %



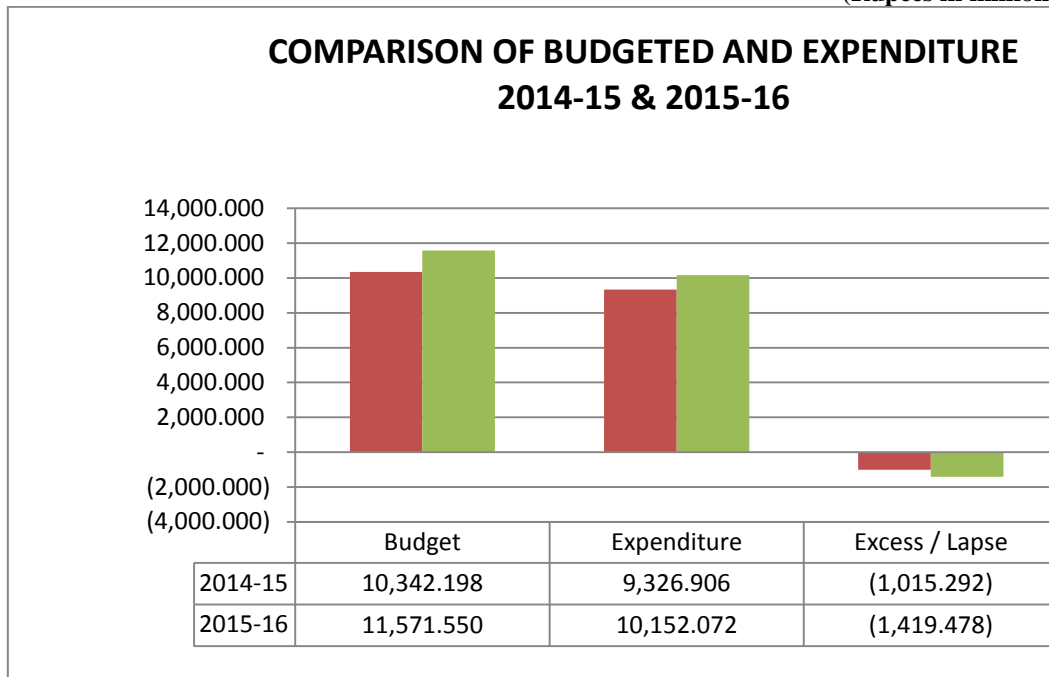
As per the Appropriation Accounts 2015-16 of the District Government, Bahawalpur, total original budget (Development & Non-Development) was Rs9,276.689million, Supplementary Grant of Rs 2,294.861 million was provided and the final budget was Rs 11,571.550 million. Against the final budget, total expenditure of Rs10,152.072 million was incurred by the District Government during 2015-16. A lapse of Rs1,419.478 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 **(Annex-B)**.

(Rupees in million)



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

(Rupees in million)



There was 12per cent and 9per cent increase in Budget Allocation and Expenditure incurred respectively while there were overall lapses of Rs1,419.478 million during financial year 2015–16.

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

Audit Paras reported in MFDAC of last year Audit Report which have not been attended in accordance with the directives of DAC have been reported in Part - II of Annex – A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	22	PAC not constituted
2	2003-04	28	PAC not constituted
3	2004-05	28	PAC not constituted
4	*July, 2005 to March, 2008 Special Audit Report	158	PAC not constituted
5	2009-10	38	PAC not constituted
6	2010-11	92	PAC not constituted
7	2011-12	24	PAC not constituted
8	2012-13	13	PAC not constituted
9	2013-14	41	PAC not constituted
10	2014-15	42	PAC not constituted
11	2015-16	22	PAC not constituted

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 1,387.856 million

According to Section 115(6) of the Punjab Local Government Ordinance 2001 “All officials shall afford all facilities and provide record for audit inspection and comply with the requests for information in as complete a form as possible and with all reasonable expedition”. Moreover according to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “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. Further, according to Section 115(6) of the Punjab Local Government Ordinance 2001 “All officials shall afford all facilities and provide record for audit inspection and comply with the requests for information in as complete a form as possible and with all reasonable expedition”.

Various offices under the control of EDO (Health), EDO (Education) and EDO (W&S) etc did not produce record of expenditure amounting to Rs 1,387.856 million incurred during 2001-16 under different objects / codes of classification, in violation of the above rules. (**Annex – C**)

Audit is of the view that due to willful evasion from audit, record was not properly maintained and produced which created doubts regarding legitimacy of expenditure of Rs 1,387.856 million.

Matter was reported to DCO and DDOs concerned in August and September, 2016. Management replied that all record was available and would be produced to audit as and when demanded; however Deputy DEO (EE-W)

Bahawalpur stated that SMC record did not fall under audit purview.Replies of DDOs were not tenable because neither record was produced during audit of the formations nor was it produced during verification prior to DAC meeting. Further audit of SMC falls under the purview of audit reference to clarification issued vide letter No. DGA-DGPS/F-05/CD-154 dated 23.07.2010.

DAC in its meeting held in September, 2016 directed the concerned DDOs to get the record verified during the forthcoming audit. No progress was intimated till finalization of this Report.

Audit recommends that the relevant record be got verified and disciplinary action must be initiated against the persons responsible for concealment, under intimation to Audit.

[PDP No.17, 25,26,29,15,37, 39, 8, 14,17, 11, 11, 7,13,11,29&2]

1.2.2 Irregularities & NonCompliance

1.2.2.1 Unauthorized opening of tenders by incomplete tender board - Rs 690.048 million

According to Government of the Punjab LG & CD Department's letter No. S.O.D.G (Dev) (LG) 9-7/2009 dated 23.12.2010, District Tender Board, was constituted in all the Districts of the Punjab for issuing, receiving and opening of tenders, comprising of following members:

- | | |
|---|-----------|
| a. Executive District Officer of concerned department | Convener |
| b. Representative of Divisional Commissioner | Member |
| c. Representative of DCO | -do- |
| d. Executive District Officer (F&P) or his Representative not bellow the rank of District Officer | -do- |
| e. Executive District Officer (W&S) | -do- |
| f. District Officer of the executing agency | Secretary |

DO (Buildings) and DO (Roads) Bahawalpur working under the administrative control of EDO (W&S) issued, received and opened tenders for 234 development schemes amounting to Rs 690.048 million. Allotment of works was irregular because quorum for the tender board was not complete. In some cases, even representative of Divisional Commissioner and EDO (W&S), under whose supervision, the development schemes were to be implemented, did not participate. (**Annex – D**)

Audit is of the view that due to weak internal controls, tenders were awarded withincomplete tender boardwhich resulted in violation of the Government instructions.

Matter was reported to DCO and DDOs concerned in September, 2016. DO (Buildings) did not submit reply whereas DO (Roads) replied that this office invited the members to participate in the meeting of District Tendering Opening Committee and obtained attendance of the members who participated in the tender. Reply of the management was not tenable because the attendance sheet of the tender board revealed that the quorum was incomplete

DAC in its meeting held in September, 2016 directed to get the matter regularized from the competent authority within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 15 &30]

1.2.2.2 Irregular expenditure without maintaining cash book and acquaintance roll – Rs 202million

According to Para No. 3 of the Punjab Local Governments Accounts Rules, 2008(1) all transactions of a Local Government involving money out of District Fund/Local Fund shall be brought to account. (2) Subject to provisions of the ordinance, the accounts of the receipts and expenditures of Local Government shall be kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan may prescribe. Further according to Para 16.3.3 of the Accounting Policies and Procedure Manual (APPM), the accounting records (manual or computerized) which need to be kept by the Drawing and Disbursing Officer include: cash book (or equivalent) and petty cash book (or equivalent).

Contrary to above, Medical Superintendent THQ Hospital Hasilpur incurred expenditure ofRs 202.00 million during 2013-16 without preparing / maintaining Cash Book.

Audit is of the view that due to negligence of the management, cash book was not prepared, hence chances of misappropriation could not be ruled out.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that the matter is under investigation by Deputy Medical Superintendent and detailed reply will be submitted after completion of inquiry.

DAC in its meeting held in September, 2016 directed EDO (Health) to investigate the matter and submit report within a month. No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry with a view to fixing of responsibility on the DDO and the sanctioning authority, under intimation to Audit.

[PDP No. 20]

1.2.2.3 Irregular payment to work charge employees –Rs31.142 million

According to Rule 3, Part-II of 2nd Schedule (Special powers to Communication and Works Department) of Delegation of Financial Powers Rules 2006, “the sanction of appointment / employment of work charged establishment is subject to the following conditions:

- (a) Provision exists in the sanctioned estimates;
- (b) The power is exercised only when the order to commence the work has been received;
- (c) The monthly wages allowed do not exceed the emoluments including allowances admissible to regular establishment of the same category
- (d) Method of recruitment, Terms & conditions prescribed in the preface of schedule of Wages Rates, 2008 shall be followed.

Contrary to the above, District Officer (Buildings) Bahawalpur made payment of Rs 31.142 million to work charge establishment during 2015-16 from

Object head “Repair and Maintenance of Buildings” instead of payment against the specific development scheme.

Audit is of the view that due to financial indiscipline, payment was made from an incorrect object head, which resulted in irregular expenditure of Rs 31.142 million.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Buildings) replied that funds for payment of work charge establishment were received in the account head “repair and maintenance of buildings” and payment was made accordingly. Reply of DDO was not tenable as payment to work charged establishment was required to be made against specific development schemes after issuance of work order and presence of provision in the sanctioned estimates.

DAC in its meeting held in September, 2016 directed to get the matter regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 10]

1.2.2.4 Irregular expenditure on purchase of medicine through rate contract – Rs 25.382 million

According to Government of the Punjab, Health Department letter No. SO (P-III) 2-3/2010 (P), dated 22.12.2011, you are advised not to make purchases on rate contract basis failing which necessary action shall be taken against the officer involved”

MS THQ Hospital Hasilpur and SMO RHC KhutriBanglow incurred expenditure of Rs 25.382 million on purchase of medicine during 2010-16. The expenditure was irregular because DDOs purchased medicine at the rate contracts finalized by EDO (Health) despite having DDO powers and being responsible for all financial transactions.

Audit is of the view that medicines were purchased through rate contract in violation of above instructions resulting in irregular expenditure of Rs 25.382 million.

Matter was reported to DCO and DDOs concerned in September, 2016. DDOs replied that as per directions of Government of Punjab, a district MSD was established. EDO (Health) consolidated all demands and initiated purchase process to avoid difference of rates in the entire district. Reply of the management was not tenable because no documentary evidence was produced to audit which could establish that a MSD was created at District level.

DAC in its meeting held in September, 2016 directed to get the matter regularized from the competent authority within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 12& 15]

1.2.2.5 Unauthorized expenditure due to avoidance of tender process resulting in splitting of works –Rs22.243 million

According to Rule 1(C) of the 2nd schedule Part – II of the Punjab Delegation of Financial Power Rules, 2006, the Executive Engineer (X-En) and the Superintending Engineer (S.E) were empowered to accord technical sanction

of Rs 30,000 and 60,000 per annum on ordinary and special repair of residential buildings and Rs 300,000 and Rs 1,500,000 on ordinary and special repair of non residential buildings. Moreover according to Para 2.77 of PWD code, work cannot be split into groups, if urgency so demands then sanction of the Chief Engineer is must and acceptance of tender rests with the authority which is competent to accept the tender of the scheme as a whole.

District Officer (Buildings) incurred an expenditure of Rs 22.243 million during 2015-16 on repair and maintenance of 57 government buildings by getting the work done on quotation basis instead of undergoing tendering process. Moreover the schemes were split to avoid the necessity of obtaining sanction from the higher authorities. (**Annex – E**)

Audit is of the view that due to financial indiscipline, tendering process was avoided and the works were split which resulted in unauthorized expenditure of Rs 22.243 million.

Matter was reported to DCO and DDO concerned in November 2016. DO (Buildings) replied that splitting was not made in the repair and maintenance works of emergency nature. Special repair and annual repair of residential buildings was executed as per release of funds and TS estimates were approved by the competent authority. Reply of the management was not tenable because release of funds has nothing to do with the audit observation. Furthermore the financial powers were exceeded by the DDO which resulted in splitting and avoidance of tendering.

DAC in its meeting held in September, 2016 directed to get the irregularity condoned from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure besides taking necessary action against the DDO for splitting of repair works, under intimation to Audit.

[PDP No. 27]

1.2.2.6 Unauthorized refund of additional performance securities before prescribed period – Rs 11.394 million

According to Government of the Punjab Notification No.RO (Tech) FD 1-2/2010 dated 04.09.2012, the performance security deposit/additional performance security deposit lodged by a contractor shall be refunded to him only after three months of the issuance of the completion certificate.

District Officer (Buildings) collected Additional Performance Security amounting to Rs 11.394 million from the contractors whose bids were below 5 per cent. Contrary to the above rules, performance securities were refunded to the contractors before prescribed period after completion of the work and in some cases it was refunded even before the issuance of completion certificates.(Annex – F)

Audit is of the view that due to financial indiscipline, performance securities of Rs 11.394 million were refunded before the prescribed period of time resulting in violation of above rule.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that relevant schemes had been completed and all the record was available for scrutiny. Reply of DDO was not tenable because scrutiny of record revealed that the securities were refunded before prescribe period.

DAC in its meeting held in September, 2016 directed to get the record verified within two days. No progress was intimated till finalization of this Report.

Audit recommends regularization from the Competent Authority besides fixing of responsibility on the person at fault, under intimation to Audit.

[PDP No. 07]

1.2.2.7 Irregular expenditure due to non-compliance of PPRA Rules – Rs 11.330 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009 and the Punjab Procurement Rules 2014, procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and upto Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Five DDOs working under the administrative control of EDO (Health) and EDO (Education) incurred expenditure of Rs 11.330 million on purchase of medicine, furniture, stationery and different store items. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA's website to achieve benefits of competitive bidding. Moreover, the indents were split-up to avoid fair tendering process and most of the bills / invoices of the suppliers were without dates and no record was produced to verify the dates of delivery of goods. Detail of DDOs is given below:

(Amount in rupees)

Sr. No.	DDOs	Period	Particulars	Amount
1	M.S THQ Hospital Hasilpur	2013-16	Medicine and other consumable store items	3,813,088
				1,065,654
2	SMO RHC KhutriBanglow	2011-16	Misc. Store items	578,446
3	Deputy DEO (EE-W) Bahawalpur	2014-16	Furniture	1,962,688
4	Deputy DEO (EE-W) Khairpur Tamewali	2012-16	Furniture	2,302,549
5	DEO (EE-W) Bahawalpur	2008-16	Stationery	1,608,161
Total				11,330,586

Audit is of the view that due to financial indiscipline, medicine, furniture, stationery and different store items were purchased by splitting and without ensuring compliance of PPRA rules resulting in irregular expenditure of Rs 11.330 million.

Matter was reported to DCO and DDOs concerned in August and September, 2016. Management replied that the purchases were made on quotation basis as the budget was received on quarterly basis and as per demand / requirement. Replies were not tenable because purchase exceeding 100,000 in a financial year could not be made on quotation basis, thereby violating PPRA Rules.

DAC in its meeting held in September, 2016 directed to get the irregularity condoned from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority, under intimation to Audit.

[PDP No. 16 (i),19, 24, 5, 12&3]

1.2.2.8 Irregular expenditure on pay and allowances due to shifting of headquarter – Rs 8.920 million

According to Government of the Punjab Finance Department Notification No.FD/SRIV-8-1/76(PROV) dated 16.03.1988, shifting of headquarter of a civil servant for the period exceeding three months can only be allowed with prior approval of the Finance Department as all posts are created by the Finance Department after full justification. If the incumbent of the post is working at a place other than his place of posting, it means that there is no need of such post.

Forty eight employees working under the control of following six DDOs were posted temporarily on stations other than their place of posting for a period

exceeding three months. DDOs neither cancelled their orders of temporary duty nor got approval from the Finance Department which resulted in irregular expenditure of Rs 8.920million. Detail of DDOs is given below:

(Amount in rupees)

Sr. No.	DDOs	Number of Employees	Amount
1	District Education Officer (S.E) Bahawalpur	07	3,203,200
2	Government High School Chak No. 117/DB Yazman	01	1,151,034
3	Government High School Chak 58/F, Hasilpur	02	1,707,332
4	Drug Testing Laboratory Bahawalpur	08	1,275,036
5	EDO (Health) Bahawalpur	28	789,312
6	SMO RHC KhutriBanglow	02	794,545
	Total	48	8,920,459

Audit is of the view that due to weak administrative controls general duties were not cancelled by the authorities resulting in irregular expenditure of Rs 8.920 million on pay and allowances.

Matter was reported to DCO and DDOs concerned during September, 2016. All DDOs replied that orders of general / temporary duties were issued by the higher authorities due to non availability of staff at required stations and compliance would be shown during SDAC meeting. Replies of the DDOs were not tenable as neither the original posting was made nor approval of Finance Department for temporary duty exceeding three months was produced.

DAC in its meeting held in September, 2016 directed DDOs to get the matter regularized from the competent authority within a month. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from the Competent Authority besides posting of incumbents to their original place of posting, under intimation to Audit.

[PDP No. 5, 6, 1, 9,7&13]

1.2.2.9 Unauthorized execution and payment of quantities of work in excess of T.S estimates – Rs 7.127 million

According to the terms and conditions of work orders issued to the contractors “the specifications and quantities of different items sanctioned in the detailed estimate shall not be changed without the written approval of the authority who issued technical sanction. No work beyond the approved tendered cost will be executed without prior written approval”. Further according to Secretary (C&W) Department Lahore vide letter No. SOR-I (C&W) 1-42 (MISC) dated 30.07.1997 the work must be executed strictly according to the scope and provisions of the technically sanctioned estimates. Items of work executed in violation of the provision of the sanctioned estimate will not be entertained.

District Officer (Buildings) Bahawalpur incurred expenditure of Rs 7.127 million during 2015-16 on execution of 20 schemes. The expenditure was not justified as quantities of works executed were either not available in technically sanctioned estimates or the paid quantities were in excess of quantities approved / available in the T.S of the concerned schemes.(**Annex – G**)

Audit is of the view that due to financial indiscipline, quantities of work were executed and paid in excess to T.S estimates resulting in unauthorized expenditure of Rs 7.127 million.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Buildings) replied that execution of those items were as per site requirements, and technical estimates of relevant schemes were being revised. Reply of DDO was not tenable as the items of works were executed and payments were made. Technical sanctions cannot be revised after payment.

DAC in its meeting held in September, 2016 directed to get the matter regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 05]

1.2.2.10 Payment of non schedule items without approval of competent authority – Rs 4.723 million

As per terms and conditions of the acceptance letter issued by the EDO (W&S) Bahawalpur, payment of non schedule items will be made after approval from the competent authority (EDO Works & Services).

District Officer (Buildings) Bahawalpur incurred expenditure of Rs 4.723 million on execution of five (05) development schemes during 2015-16. The expenditure was held irregular as non schedule items used in the projects were not got approved from the competent authority i.e. EDO (Works & Services). **(Annex – H)**

Audit is of the view that due to negligence of the management, non schedule items were used and payment made without approval from the competent authority resulting in irregular expenditure of Rs 4.723 million.

Matter was reported to DCO and DDO concerned in September, 2016. DO (Buildings) replied that all non schedule items were duly approved by the competent authority. Reply of DDO was not tenable as approval of non schedule items was neither produced during audit nor during verification prior to DAC meeting.

DAC in its meeting held in September, 2016 directed to get relevant record verified within two days. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 19]

1.2.2.11 Loss due to unjustified increase in expenditure of medicine – Rs 4.054 million

According to Rule 32 of the Punjab Local Government Ordinance, 2001 read with Rule 2.10(a)(1) of the PFR Vol-1, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money. Further 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 record and preparing correct return in respect of stores entrusted to them. They are also responsible for keeping them in proper custody.

Principal Government Tibbia College Bahawalpur incurred expenditure amounting to Rs 4.054 million on purchases and consumption of medicines during 2012-15. Scrutiny of record revealed that there was a 273 per cent and 164 per cent increase in expenditure of medicines during 2012-13 and 2014-15 from subsequent years, even though there was a 58 per cent and 3 per cent decline in number of patients. Detail is given below:

(Amount in rupees)

Year	No. of Patients	Increase in Previous year cost 20 %	Estimated cost	Actual Cost	Excess Expenditure
2012-13	80,004	Rs.19+20 %=Rs22.80	1,824,091	4,126,076	2,301,985
2014-15	89,912	Rs.44+20 %=Rs 52.80	4,747,354	6,499,560	1,752,206
Total					4,054,191

(Amount in rupees)

DETAILED ANALYSIS OF EXPENDITURE OF MEDICINE VERSUS PATIENTS TREATED									
Year	Indoor	Outdoor 1	Outdoor 2	Outdoor 3	Total Patients	Expenditure	Per Patient Cost	% increase in cost	% decrease in patients
2009-10	180	68,982	68,451	10,463	148,076	1,496,281	10		
2010-11	735	58,334	58,992	11,700	129,761	1,999,561	15		
2011-12	440	74,570	51,863	10,054	136,927	2,549,481	19		
2012-13	354	38,559	30,251	10,840	80,004	4,126,076	52	273 % increase	58 % Patients reduced
2013-14	348	38,659	39,272	9,010	87,289	3,837,292	44		
2014-15	324	33,108	42,013	14,467	89,912	6,499,560	72	164 % increase	only 3 % increase
2015-16	528	45,000	41,330	19,355	106,213	7,896,066	74		
Total	2,909	357,212	332,172	85,889	778,182	28,404,317			

Audit is of the view that financial indiscipline resulted in leakage of Government funds.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that cost of medicines not only depended upon increase or decrease in number of patients but it also depended upon the type of diseases (HBV, HCV require costly medicine), quantity/dosage of medicine and ingredients used in making herbal medicine. Reply was not tenable because there was no evidence of prevalence of diseases regarding costly treatment during the period of audit.

DAC in its meeting held in September, 2016 directed EDO(Health) to constitute a committee of at least two technical persons (Hakeem Sahiban) to review relevant record and to certify that the expenditure was judicious or not. No progress was intimated till finalization of this Report.

Audit recommends finalization of verification by the committee, under intimation to Audit.

[PDP No.11]

1.2.2.12 Incurring expenditure without ensuring quality of work / materials – Rs 3.433 million

According to Rule 126 of PLGO 2001, “any loss sustained by the Government due to negligence or fraud must be recovered from the concerned”.

DO (Buildings) Bahawalpur incurred expenditure of Rs 3.433 million on fabrication of mild steel and R.C.C work of two development schemes during 2015-16. According to the lab test reports, test was carried out two days prior to the receipt of samples. Furthermore the samples of cubes taken for testing were biased as the lab test reports stated that the samples were supplied by the entity staff. In addition to that, bills of contractors were prepared, verified and passed before receipt of lab test reports.

Audit is of the view that due to financial indiscipline, public money was spent without ensuring quality of work / materials used resulting in irregular expenditure of Rs 3.433 million.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Buildings) did not submit reply of the audit observation.

DAC in its meeting held in September, 2016 directed DO (Planning) to investigate the matter and submit report within 15 days. No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings and fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 13]

1.2.2.13 Misclassification of expenditure – Rs 2.349 million

According to Para 12 (1) (5) of the Punjab Local Government Account Manual, 2003, the expenditure shall be classified into account heads relating to

nature of item. The expenditure shall be further classified by major minor and detailed objects.

DO (Buildings) Bahawalpur incurred expenditure of Rs 2.349 million in 2015-16 on payment of electricity bills. The expenditure was irregular because it was misclassified and incurred from incorrect object code A-13370 (Repair and Maintenance of Buildings) instead of A-03303 (Electricity).

Audit is of the view that due to negligence of the DDO, expenditure was sanctioned and incurred from incorrect object code resulting in misclassification of expenditure amounting to Rs 2.349 million.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Buildings) replied that funds for payment of electricity bills were received in the account head “repair and maintenance of buildings” and payment was made accordingly. Reply of DDO was not tenable as payment of electricity bill was made from incorrect object code.

DAC in its meeting held in September, 2016 directed to get the matter regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the DDO for sanctioning expenditure from incorrect object codes, under intimation to Audit.

[PDP No. 02 & 10]

1.2.2.14 Purchase of furniture, machinery and equipment without approval of the Austerity Committee – Rs1.694 million

According to the Government of Punjab, Finance Department letter No. FD.SO (Goods) 44-4/2011(A) dated 28.08.2015, furniture, fixture, machinery and equipment etc. shall not be procured except with prior approval of Finance

Department. However, there would be no ban on the purchase of necessary goods/ items i.e. furniture fixture, fans, heaters, fax machines, photo copier etc. upto the value of Rs 0.500 million in a financial year.

DCO Bahawalpur incurred expenditure of Rs 1.694 million on purchase of machinery, equipment, furniture and fixture during 2015-16 without approval of the Austerity Committee / Finance Department.(**Annex – I**)

Audit is of the view that due to weak internal controls, expenditure was incurred without obtaining approval from the Austerity Committee resulting in irregular expenditure of Rs 1.694 million.

Matter was reported to DCO / DDO concerned in September, 2016. DO (Coord) replied that all the purchases were less than Rs 0.500 million hence no irregularity occurred. Reply of DDO was not tenable because furniture and machinery items of Rs 1.694 million were purchased during 2015-16 without approval of Austerity Committee.

DAC in its meeting held in September, 2016 directed to get the matter regularized from the competent authority within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 04]

1.2.2.15 Irregular expenditure on purchase of medicine from local market – Rs1.038 million

According to Rule 32 of The Punjab Local Government Ordinance, 2001 read with Rule 2.10 (a) (1) of Punjab Financial Rules Vol-1, Same vigilance should be exercised in respect of expenditure incurred from Government

revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Medical Superintendent THQ Hospital Hasilpur incurred expenditure of Rs 1.038 million on purchase of medicine from local market during 2013-16. The expenditure was irregular because purchase was made without requisition of store keeper and supply orders. Moreover, no quotations were also available. (**Annex – J**)

Audit is of the view that due to financial indiscipline, medicines were purchased without adopting proper purchase process resulting in irregular expenditure of Rs 1.038 million.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that the matter was under investigation by Deputy Medical Superintendent and detailed reply would be submitted after completion of inquiry.

DAC in its meeting held in September, 2016 directed EDO (Health) to investigate the matter and submit report within a month. No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings and fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 31]

1.2.3 Internal Control Weaknesses

1.2.3.1 Doubtful expenditure on repair of buildings – Rs 86.121 million

According to Para No. 2.20 of B&R Code, the procedure to be followed in the case of repairs is (a) the requisition will be made by the Civil Officer concerned. Moreover according to Para 2.52 of B&R Code, “The estimate when prepared will be submitted to the officer occupying such building, for countersignature in token of all repairs known to be required having been provided for.

District Officer (Buildings) Bahawalpur incurred expenditure of Rs 158.136 million on annual and special repair of Government buildings during 2015-16 out of which Rs 86.121 million (54 per cent of total expenditure) was spent in June, 2016. Furthermore applications / requests for repair of buildings, history sheets / detail of repairs of each building were not maintained/ produced to audit to determine how many times the repair of each building was carried out. Moreover satisfactory completion reports /certificates were not obtained from occupants of government residents to ensure legitimacy of expenditure. Moreover Rs 1.098 million was shown incurred on repair of residential quarters of THQ Hospital Khairpur Tamewali but as per statement of MS THQ Hospital, quarters were not repaired due to which chances of misappropriation could not be ruled out.

Audit is of the view that due to evasion from audit, appropriate record was not maintained / produced which created doubts on the legitimacy of expenditure amounting to Rs 86.121 million.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Buildings) replied that history sheets/detail of repairs were maintained and could be verified at any time. Maximum funds were received in May and June therefore

works were got executed on urgent basis and after observing all codal formalities. Completion certificates of those works were available. Reply of DDO was not tenable as budget was released on quarterly basis by the District Government. Moreover scheme wise detail of works executed, history sheets and satisfactory completion reports etc. were neither produced during audit of the formation nor were produced during record verification prior to DAC meeting.

DAC in its meeting held in September, 2016 directed DO (Planning) Bahawalpur to investigate the matter and submit report within 15 days. No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings and fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 28]

1.2.3.2 Loss due to incorrect measurements and excessive payments of brick work – Rs17.212 million

According to chapter 7 (brick work) of Market Rates Schedule (MRS) and the Technical Estimates, A-class bricks having size 9” x 4.5” x 2.25” is to be used during execution of brick work. As per para 4.8 of Public Works Department Code and Rule 7.17(b) of Departmental Financial Rules, all measurements recorded in the measurement books (M.Bs) shall be accurate with complete facts, figures, locations and based on actual execution of work. As per addendum and Corrigendum No. 13 dated 1st July, 1980, issued by the Finance Department, Government of the Punjab, nominal thickness i.e. 0.364 feet of bricks is to be taken for the purpose of measurements.

District Officer (Buildings) Bahawalpur incurred expenditure of Rs 17.212 million on account of brick work of 112 development schemes executed during 2015-16. Expenditure was not justified as the lab test reports indicated that size of the bricks used was less than the specification in the technical estimates. While

measuring quantities of brick work executed, instead of taking actual width of walls, it was taken as bricks of standard size, which resulted in excess payment of 109,622 Cft, amounting to Rs 17.212 million.

Audit is of the view that due to financial indiscipline, brick work was excessively measured and overpayment of Rs 17.212 million was made resulting in loss to Government.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Buildings) replied that lab test reports were obtained to confirm strength of bricks and brick work was measured in cubic feet (Cft) so Government did not sustain any loss. Reply of DDO was not tenable because the contention of management that lab test only configured the strength is not correct. Lab test showed that the thickness of the brick was less than the width stated in the technical estimate.

DAC in its meeting held in September, 2016 directed DO (Planning) Bahawalpur to investigate the matter and submit report within 15 days. No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 17]

1.2.3.3 Non completion of projects and non-imposition of penalty – Rs 16.672 million

According to Clauses 37 and 39 of the contract agreement, the contractor shall apply in writing within 30 days of the date of unavoidable circumstances, the full and detailed particulars of the claim on account of which he desires time extension. He shall pay, as compensation, an amount equal to one percent of the amount of contract, subject to minimum of 1 per cent and

maximum 10 per cent of the estimated cost of work that remains unfinished, if the work is not completed within stipulated period of time and delay is due to his fault. Moreover, according to the Government of Punjab, C&W Department's letter No. S.O.E (C&W) F-911 dated 28.04.2009 "a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record."

DO (Buildings) Bahawalpur and DO (Roads) Bahawalpur allotted 63 development projects amounting to Rs 283.640 million to various contractors. Contractors unduly delayed completion of the projects, and the management failed to impose penalty in contravention to the above contract clauses. Time extensions were neither granted nor were any applications for time extensions submitted by the contractors. Furthermore, copies of time extension granted were not forwarded to Superintending Engineer, Chief Engineer and Special Secretary C&W for their information and record, in violation of above referred letter. Detail is given below:

(Amount in rupees)

Sr. No.	DDOs	No. of Schemes	Cost of the Schemes	Rate of Penalty to be imposed	Penalty to be imposed	Penalty imposed	Less Penalty
1	DO (Buildings) Bahawalpur	41	128,502,599	01 %	1,285,025	126,441	1,158,584
		04	27,031,820	10 %	2,703,182	-	2,703,182
2	DO(Roads) Bahawalpur	18	128,105,670	10 %	12,810,567	-	12,810,567
Total		63	283,640,089		16,798,774	126,441	16,672,333

Audit is of the view that non compliance of contract clauses regarding imposition of penalty resulted in loss of Rs 16.672 million.

Matter was reported to DCO and DDOs concerned in August, 2016. DO (Buildings) replied that time extensions were granted as per Clause 37 and Clause 39 of the agreement deed and time extension cases of 04 schemes were under process. DO (Roads) replied that all the contractors applied for extension. The

reasons quoted by the contractors were examined and found genuine so extension was granted to contractors. Replies of management were not tenable because the above mentioned contract clauses were not implemented, since time extension applications are to be submitted thirty days prior to the completion date. Applications were neither entered in the diary register nor were the copies endorsed to the relevant authorities. Most importantly, penalty imposed in cases was less than the prescribed minimum 1 per cent of the contract price.

DAC in its meeting held in September, 2016 directed to effect the recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 16.672 million besides taking disciplinary action against the persons at fault, under intimation to Audit.

[PDP No. 12, 22 & 6]

1.2.3.4 Loss due to payment of excessive quantities of mild steel – Rs 10.206 million

According to Technical Sanction Estimate (TSE) quantity of steel to be used in the Remittal i.e Roof & Lintels is 6.75 lbs in one Cft of Reinforced Cement Concrete (RCC) work.

District Officer (Buildings) executed 76,833 CFT Reinforced Cement Concrete (RCC) work in 39 development schemes and utilized 328,918 kilograms of steel during 2015-16, however according to the above rule 235,455 Kg steel (76,833x6.75x0.454) was admissible. This resulted in excess payment of Rs 10.260 million.

Audit is of the view that due to negligence of the management, excess quantity of mild steel was paid which resulted in excess payment of Rs 10.206 million.

Matter was reported to DCO and DDO concerned during September, 2016. DDO replied that the matter would be regularized in the revised TS Estimates which were in process. Reply of the DDO was not tenable as estimates were to be revised before execution. Moreover quantity of mild steel claimed was more than available in the Technical Sanctioned Estimates.

DAC in its meeting held in September, 2016 directed DO (Buildings) to recover the loss within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 10.206 million from the concerned, besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 14]

1.2.3.5 Loss due to use of substandard bricks – Rs5.731 million

According to chapter 7 (brick work) of Market Rates Schedule (MRS), the composite rate shall be reduced by 7 per cent and 14 per cent, if 2nd or 3rd class bricks were used whereas standard size of 1st class bricks is 9” x 4.5” x 2.25”.

District Officer (Buildings) Bahawalpur executed brick work of 1,042,271 cft in 113 development schemes during 2015-16. Lab test reports of bricks used indicated that almost 50 per cent of the bricks did not have required compressive strength of 2000 PSI (Pressure per Square Inch). Moreover, lab test reports indicated that samples of bricks were provided by the staff of DO (Buildings), resulting in biased sample. Furthermore, in some cases, size of bricks used was less than the standard size. The situation indicated 50 per cent bricks used were not according to the specifications.

Audit is of the view that due to negligence of the management, substandard bricks were used because payment of 1st class bricks was made which resulted in loss of Rs 5.731 million.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Buildings) replied that compression strength of 1800-2000 PSI was acceptable for bricks. Reply of the DDO was not tenable as average compressive strength of 1st class bricks was 2000 PSI whereas bricks having compressive strength of less than 2000 PSI were used in construction work.

DAC in its meeting held in September, 2016 directed to effect recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.731 million from the concerned besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 21]

1.2.3.6 Loss due to non realization of cycle stands fee – Rs 5.060 million

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

A cycle stand was established within the premises of DCO office and contractor was charging fee @ Rs 20, Rs 10 and Rs 5 each for parking of car, motor cycle and cycle respectively. The contractor realized revenue of Rs 5.060 million (approximately) during 2015-16 but did not deposit the same in Government treasury resulting in loss to the Government.

Audit is of the view that due to negligence of the management, cycle stand fee was not realized / deposited into Government treasury which resulted in loss of Rs 5.060 million.

Matter was reported to DCO / DDO concerned in September, 2016. DO (Coordination) replied that cycle stand was established by the District Bar Association and this office had no link with that. Reply of the management was not tenable as cycle stand was established on the property of the District Government and therefore revenue must be credited into Government treasury.

DAC in its meeting held in October, 2016 kept the para pending for investigation by the DCO within a month. No progress was intimated till finalization of this Report.

Audit recommends early finalization of investigation besides recovery of Rs 5.060 million, under intimation to Audit.

[PDP No. 3]

1.2.3.7 Loss due to unauthorized distribution of revenue realized from Drug Testing Laboratory – Rs 4.504 million

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

Director Drug Testing Laboratory of Bahawalpur realized revenue of Rs 8.190 million during 2013-16 but deposited only Rs 3.686 million into Government treasury resulting in less deposit of Rs 4.504 million which was distributed among the staff.

Audit is of the view that due to weak administrative controls, public money was not deposited into Government treasury and was distributed among the staff which resulted in loss of Rs 4.504 million.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that the amount was distributed among the staff as per letter dated 07.12.1996 issued by the Government of the Punjab. Reply of DDO was not tenable as referred letter was applicable to the staff working in the laboratories of THQ / DHQ hospitals and not to the Drug Testing Laboratory.

DAC in its meeting held in October, 2016 directed to seek clarification from the Finance Department within a month. No progress was intimated till finalization of this Report.

Audit recommends seeking clarification from Finance Department or recovery of Rs 4.504 million from the concerned, under intimation to Audit.

[PDP No. 13]

1.2.3.8 Likely misappropriation of POL – Rs 4.170 million

According to Rule 126 of PLGO 2001, any loss sustained by the Government due to negligence or fraud must be recovered from the concerned.

Two ambulances of THQ Hospital Hasilpur shifted 1443 patients from Hasilpur to Bahawal Victoria Hospital (BVH) Bahawalpur and incurred expenditure of Rs 4.170 million on POL during 2013-16. The expenditure was doubtful due to following reasons:

1. Applications of patients for free delivery were not on record.
2. Approval of the competent authority for movement of ambulance was not available / produced to audit.
3. Patient referral protocols were not properly observed.
4. Evidence of registration of patients at referred health facility was not available.

5. Log book showed that AC was not used in summer season which was unjustified as either patients were kept in trouble during hot season or fake entry was recorded in the log book.
6. Physical inspection / verification indicated that average consumption of POL was 11 kilometers / liter whereas log book showed 06 kilometers / liter.

Audit is of the view that due to weak administrative controls, above mentioned record was not maintained / produced to audit due to which chances of misappropriation of Rs 4.170 million could not be ruled out.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that indoor patients, referred to BVH, were mentioned in referral slips. The copies of duty roster were available. The said record may be checked at any time. Reply of DDO was not tenable because relevant record was neither produced during audit nor at the time of verification prior to DAC meeting.

DAC in its meeting held in October, 2016 directed EDO (Health) to investigate the matter within a month. No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings and fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 10]

1.2.3.9 Loss due to unauthorized payment of Conveyance, Mess and Dress Allowances – Rs 3.654 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and the Government of the Punjab Education Department (School Wing) letter No. So (S-III) 1-2-16/2007 dated 24.09.2007, Conveyance / Mobility Allowance is not admissible during the period of leave of any kind or vacations. Further, according to letter No. FD-PC.38-8/77 dated 05.07.1977, issued by the Finance Department, Government of the Punjab, no Conveyance Allowance is admissible

to government servants having residences within premises of the office or availing facility of official vehicle.

Seven DDOs working under the administrative control of EDO (Health) and EDO (Education) Bahawalpur paid Conveyance, Mess and Dress Allowances etc amounting to Rs 3.654 million to 1,173 employees whereas the allowances were inadmissible during summer vacations and leave period. Detail is given below:

(Amount in rupees)

Sr. No	DDOs	No. of Employee	Period	Total
1	EDO (Health) Bahawalpur	36	2015-16	134,623
2	DO (Health) Bahawalpur	53	2015-16	513,610
3	Deputy DO Health Yazman	5	2008-16	55,394
		1	2008-16	103,592
4	Principal Tibbia College Bahawalpur	14	2009-16	195,524
5	THQ Hospital Hasilpur	29	2013-16	252,737
6	Deputy DEO (EE-W) Bahawalpur	455	2014-15	1,449,569
7	Deputy DEO (EE-W) KhairpurTamewali	580	2012-16	948,856
Total		1173		3,653,905

Audit is of the view that due to weak administrative controls, Conveyance, Mess and Dress Allowances were paid during the period of leave / vacations to the employees which resulted in loss of Rs3.654 million.

Matter was reported to DCO and DDOs concerned in August and September 2016. DDOs replied that process had been started and status of recovery would be shown in DAC meeting. Replies of DDOs were not tenable as no progress of recovery effected was produced to Audit.

DAC in its meeting held in September, 2016 directed to recover the amount within one month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 4.162 million from the concerned, under intimation to Audit.

[PDP No.1,4, 2,3, 1, 22, 1 & 1]

1.2.3.10 Overpayment due to non utilization of packed bitumen – Rs 3.084 million

According to Serial No. 8 of Chapter 18 (roads and road structure) of rate analysis issued by the Punjab Finance Department Lahore, packed bitumen has to be utilized in surface treatment of roads. Furthermore, bitumen (80-100) grade will be arranged from National Refinery Karachi and documentary proof was to be provided to District Officer Roads for release of payment against the work done.

District Officer (Roads) Bahawalpur consumed 429,052 kilograms bitumen valuing Rs 44.132 million in execution / completion of 1,412,077 SFT of Triple Surface Treatment (TST) /Double Surface Treatment (DST) work in 22 development schemes during 2015-16. Documentary evidences (supply orders, gate passes) were not on record to ensure that (80-100) grade packed bitumen purchased / arranged from the National Refinery Karachi was used in those schemes. The situation also indicated that the contractors purchased / utilized un-packed bitumen but claimed payment of packed bitumen of National Refinery Karachi. (**Annex – K**)

Audit is of the view that due to financial indiscipline, rates of packed bitumen were paid without ensuring its usage in relevant schemes which resulted in overpayment of Rs 3.084 million to the contractors.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Roads) replied that no substandard material was used. The contractors purchased /arranged (80-100) grade bitumen from National Refinery Karachi and used it under supervision of Engineer-in-Charge. Reply of DDO was not

tenable as no evidence i.e. BOQ, gate pass etc. were produced to establish that packed bitumen from National Refinery Karachi was used.

DAC in its meeting held in September, 2016 directed to get relevant record verified within two days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 3.084 million besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 12]

1.2.3.11 Unjustified expenditure on utilities – Rs2.040 million

According to Rule 4 (2) of the Punjab Local Government (Accounts) Rules 2008, the DCO will be the Principal Accounting Officer of the District Government and will be responsible for financial regularity of all transactions relating to the District Fund and maintenance of the accounts correctly and in accordance with the provisions of the Ordinance and the rules made thereunder.

DCO Bahawalpur incurred expenditure on payment of electricity and Sui Gas bills amounting to Rs 1.635 million and Rs 404,640 respectively during 2015-16. The expenditure was not justified as many offices of Provincial Government were situated within premises of the DCO office (Anti-Corruption Establishment, Additional Commissioner, Secretary RTA, DMO etc.) and were using electricity and gas from meters of DCO office.

Audit is of the view that due to weak administrative controls, meters of electricity and Sui Gas were not segregated and expenditure was incurred from the funds of District Government which resulted in unauthorized expenditure of Rs 2.040 million.

Matter was reported to DCO / DDO concerned in September, 2016. DO (Coordination) replied that notices had been issued to relevant offices for separation of meters of electricity and Sui Gas.

DAC in its meeting held in October, 2016 kept the para pending for separation of meters and regularization of expenditure within a month. No progress was intimated till finalization of this Report.

Audit recommends that electricity / gas meters of all offices be separated and the expenditure be got regularized from the Competent Authority, under intimation to Audit.

[PDP No. 11]

1.2.3.12 Likely misappropriation of stock – Rs 1.832 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 record and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody. The stores must be issued on indent PFR Form 26 from an authorized person in terms of Rule 15.5 of PFR Vol-1.

Medical Superintendent THQ Hospital Hasilpur incurred expenditure of Rs 1.832 million on purchase of different store items of consumable nature during 2013-15. The store items were shown issued to different branches / staff members on the same day but further consumption record was not maintained. Moreover indents and signatures of recipients were not available with the store keeper. Furthermore, some staff members provided written statements that they did not receive store items shown issued to them in the stock register which suggest that misappropriation of funds cannot be ruled out.

Audit is of the view that non maintenance of record concerning consumable items suggests that there is likelihood of misappropriation of funds.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that the matter was under investigation by Deputy Medical

Superintendent (DMS) of the hospital. Reply of the department was not tenable as inquiry report was not produced to audit and DMS cannot hold enquiry against the Medical Superintendent.

DAC in its meeting held in October, 2016 directed EDO (Health) to investigate the matter regarding misappropriation of stock within a month. No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings and fixing of responsibility on the persons at fault, under intimation to Audit

[PDP No. 16 (ii)]

1.2.3.13 Loss due to non recovery of penal rent from unauthorized occupants of Government residences –Rs1.818 million

According to letter No. FD (M.1)1-15/82-P-1 dated 15.01.2000 issued by the Finance Department, Government of the Punjab and House Allotment Policy at District level, penal rent @ 60 per cent of basic pay shall be charged from unauthorized and illegal occupants of the Government residences.

SMO RHC KhutriBanglow and DO (Roads) did not recover penal rent amounting to Rs 1.253 million and Rs565,754 respectively from unauthorized occupants. DDOs neither made any effort to get the residences vacated from the unauthorized occupants nor recovered penal rent for the period 2011-16 and 2015-16 respectively.

Audit is of the view that due to weak administrative controls neither residences were get vacated from unauthorized occupants nor was penal rent recovered which resulted in loss of Rs 1.818 million.

Matter was reported to DCO and DDOs concerned in September 2016. SMO RHC KhutriBanglow replied that said residences were got vacated from said occupants in 2014 and since then the residences were under use of

designated officers / officials. Reply of DDO was not tenable as the SMO issued letters to unauthorized occupants dated 15.12.15, 10.01.16, 02.02.16 which showed that the statement presented by the SMO was not correct. DO (Roads) replied that residences were allotted by the District Allotment Committee headed by worthy Commissioner Bahawalpur and there was no irregularity on the part of that office. Reply of DDO was not tenable as residence of DO (Roads) was allotted to unauthorized person and no penal rent was recovered either.

DAC in its meeting held in September, 2016 directed to recover the stated amount besides vacating Government residences from illegal occupants and initiation of disciplinary proceedings against SMO RHC KhutriBanglow for submission of false statement (that residences were got vacated in 2014) within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.818 million besides vacating the residences from unauthorized occupants and initiating disciplinary action against the persons at fault, under intimation to Audit.

[PDP No. 19&21]

1.2.3.14 Overpayment due to non reduction of composite rates of concrete – Rs 1.618 million

According to Chapter - 6 (Concrete) of Market Rate Schedule (MRS); composite rates shall be reduced by Rs 5.5 per CFT and Rs 12 per CFT if Chenab sand and local pit sand is used respectively.

District Officer (Buildings) incurred expenditure of Rs 1.618 million on 134,817 CFT of RCC work in (106) development schemes during 2015-16. Sand required in the brick work should have been purchased from “Hairo, Hassan Abdal” however local pit sand was used. Contrary to the above rule, composite rates of RCC were not reduced to stated extent.

Audit is of the view that due to financial indiscipline composite rates were not reduced which resulted in excess payment of Rs 1.618 million to the contractors.

Matter was reported to DCO and DDO concerned in August, 2016. DO (Buildings) replied that no pit sand was used. Reply of DDO was not tenable as no evidence was produced to confirm that sand from “Hairo, Tehsil Hassan Abdal” was purchased and utilized in the projects.

DAC in its meeting held in September, 2016 directed to recover the amount within a month. No progress was intimated till finalization of this report.

Audit recommends recovery of Rs 1.618 million besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 24]

1.2.3.15 Non collection of pension contribution - Rs 1.473 million

According to the Government of Punjab, LG&CD Department’s letter No.LCS (Acctt-Misc) 2(6)/80 dated 18.06.2011; the Local Governments shall pay pension contribution @50 per cent of the basic pay of LCS employees. Further, according to Chapter – IV Rule 4.7 (1) of PFR Vol-1, it is the primary responsibility of the Departmental Authorities to see that all revenue or other debts due to Government, which have to be brought into account, are correctly and properly assessed, realized and credited into Government Treasury.

Contrary to above rule, EDO (F&P) Bahawalpur did not collect and deposit pension contribution amounting to Rs 1.473 million, in respect of employees of Defunct Zila Council during 2015-16.

Audit is of the view that due to weak financial controls pension contribution of Zila Council Employees was not recovered / received which resulted in non deposit of Rs 1.473 million.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that collection of pension contribution was an ongoing process and efforts were being made to recover the amount.

DAC in its meeting held in September, 2016 directed to recover balance amount of Rs 1.473 million at the earliest. No progress was intimated till finalization of this Report.

Audit recommends recovery of pension contribution of Rs 1.473 million from the concerned, under intimation to Audit.

[PDP No. 3]

1.2.3.16 Loss due to non / less deposit of tuition fee and student funds –Rs1.459 million

According to Rule 76 of the Punjab District Government and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Principal Government Boys High School Uch Sharif realized tuition fee and student funds amounting to Rs 2.845 million from the students during 1987-2016 out of which Rs 1.459 million were misappropriated and were not deposited into relevant bank account of the school.

Audit is of the view that due to weak financial controls amount received from the students was not deposited into relevant bank account which resulted in misappropriation of Rs 1.459 million.

Matter was reported to DCO and DDO concerned in September, 2016. DDO replied that tuition fee / funds were deposited into Government treasury well in time and all the deposit challans were available which could be verified. Reply of the management was not tenable as copies of challans deposited were not produced in support of reply.

DAC in its meeting held in September, 2016 directed DMO to investigate the matter within a month. No progress was intimated till finalization of this report.

Audit recommends recovery of Rs 1.459 million from the concerned besides fixing of responsibility on the persons at fault, under intimation to Audit.

[PDP No. 2]

1.2.3.17 Loss due to unauthorized payment of Health Sector Reforms Allowance – Rs 1.423 million

According to the Government of Punjab, Health Department's letter No. PMU/PHSRP/G.1-06/61 dated 16.03.2007; Punjab Health Sector Reforms Program Allowance (PHSRPA) is not admissible during any kind of leave except casual leave. Moreover, the said allowance is not admissible to the officials on general duty.

Five DDOs working under the control of EDO (Health) paid Health Sector Reforms Allowance amounting to Rs1.423 million to 70 employees who were not working at BHUs and RHCs. Some of the officers and officials were either on general duty at different offices or availing leave. Detail is given below:

(Amount in rupees)

Sr. No	DDOs	No. of Employee	Period	Particulars	Amount
1	DO (Health) Bahawalpur	17	2015-16	General duty	155,568
		4	2006-16	General duty	497,760
2	Deputy DO (Health) Yazman	3	2008-16	General duty	80,183
3	MS THQ Hasilpur	30	2013-16	Leave Period	508,089
4	SMO RHC DeraBakha	16	2010-16	Leave Period & Absent Period	131,499
5	SMO RHC Chani Goth	-	2015-16	General duty, Leave Period	50,007
Total		70			1,423,106

Audit is of the view that due to weak managerial controls, HSRA was paid for the leave periods or general duty which resulted in loss to Government amounting to Rs 1.423 million.

Matter was reported to DCO and DDOs concerned in August and September 2016. DDOs replied that recovery process was started and compliance would be shown. Replies of the DDOs were not tenable as no progress was shown regarding recovery.

DAC in its meeting held in September, 2016 directed to recover the stated amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.423 million from the concerned, under intimation to Audit.

[PDP No. 2, 10, 1, 22, 2 & 2]

ANNEX

**Annex – A
Part-I**

**Memorandum for Departmental Accounts Committee Paras Pertaining to
Current Audit Year 2016-17**

(Rupees in million)

Sr. No.	Para No.	Name of Formation	Subject	Amount
1.	1	DCO Bahawalpur	Un-authorized payment of POL on rent of vehicle	2.523
2.	5		Un-authorized expenditure on POL and non accountal into relevant record register	7.899
3.	6		Irregular payment of rent of ranger vehicle	5.902
4.	7		Un-authorized expenditure due to non observance of austerity measures	9.182
5.	9		Less deduction of Income Tax and non-payment of Sales Tax	0.028
6.	10		Ambiguous payment on account of rent of vehicles	0.454
7.	12		Non-payment of Sales Tax on account of service rendered	0.118
8.	13		Advance payment of electricity	0.322
9.	14		Irregular payment of POL to rangers	0.771
10.	17		Purchase without observing PPRA rule and approval of austerity committee	0.474
11.	18		Doubtful expenditure on repair of furniture	0.835
12.	21		Expenditure on purchase of stationery by splitting up the bills and without observing PPRA rules	0.127
13.	4	EDO (F&P) Bahawalpur	Released of funds before prescribed period	2.475
14.	6		Less allocation of LP budget for medicine	1.675
15.	7		Undue parking of funds	85.124

Sr. No.	Para No.	Name of Formation	Subject	Amount
16.	9		Delay in completion of department schemes	130.132
17.	10		Irregular provision of fund through supplementary grant	7.141
18.	11		Irregular payment of arrear	2.234
19.	12		Excess drawl of pension	0.056
20.	1	DO (CO) Bahawalpur	Non utilization of budget	0.213
21.	3		Loss to Government due to payment of conveyance allowance during leave period	0.005
22.	4		Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.008
23.	7		Irregular expenditure without adopting procurement process	0.073
24.	8		Sanction of pension cases without proper documentation and calculation	-
25.	1	Darul Falah Bahawalpur	Non accountal into stock	0.085
26.	2		Un-justified / Doubtful payment of stipend	0.046
27.	4		Irregular payment of stipend due to improper maintenance of record of inmates	0.077
28.	5		Ambiguous issuance of eatables and cloth without acknowledgement	-
29.	1	DO (Live Stock) Bahawalpur	Less deposit of recovery of installments motor cycles	0.489
30.	2		Irregular expenditure on machinery and equipment	2.637
31.	3		Unauthorized payment of pay and allowances on bogus qualification	5.525
32.	6		Non curtailment of budget and excess expenditure	3.133
33.	7		Rush of expenditure during june	5.849
34.	11		Over payment of conveyance allowance during leave	0.018
35.	13		Release of funds before prescribed period	0.202
36.	15		Irregular payment of arrear of pay and allowances	0.082

Sr. No.	Para No.	Name of Formation	Subject	Amount
37.	17		Non-payment of Sales Tax	0.023
38.	18		Loss to Government due to purchase of medicine on higher rates	0.105
39.	19		Ambiguous and irrelevant consumption of POL	0.076
40.	1	DO (OFWM) Bahawalpur	Non curtailment of budget and excess expenditure	0.322
41.	1	Dy. (Agriculture) Yazman DO	Irregular / unjustified payment of TA / DA	6.991
42.	2		Irregular expenditure due to non observance of austerity measures	0.788
43.	3		Excess / over payment due to non observing the OGRA rates	0.074
44.	4		Non realization of license fee on account of renewal of pesticide license	0.313
45.	5		Irregular drawl of fixed TA / DA	0.216
46.	6		Likely misappropriation of funds through fictitious billing	0.414
47.	1	EDO (Education) Bahawalpur	Irregular revision of rates in the same financial year and loss to Government due to charging of higher revised rate on the purchase of furniture for IT Lab	0.114
48.	2		Loss to Government due to defective tendering	0.167
49.	5		Non reconciliation of bank statement with payment statement and unjustified retention of remunerations of non formal basic education/adults literacy centre teachers	0.804
50.	2	DEO (SE) Bahawalpur	Expenditure due to non observance of austerity measures	0.818
51.	3		Unjustified purchase and transfer of funds on account of close circuit television camera to high / higher secondary schools	3.245
52.	6		Irregular & unjustified expenditure on account of repair of vehicle	0.133

Sr. No.	Para No.	Name of Formation	Subject	Amount	
53.	7		Irregular and unjustified payment of TA / DA bills and non production of bills of TA	0.569	
54.	9		Irregular & unjustified expenditure on account of photocopies due to higher rates recovery thereof	0.804	
55.	10		Unjustified expenditure on account of stationery	0.226	
56.	11		Irregular payment of charge allowance	0.120	
57.	13		Unjustified / unnecessary expenditure on account of purchase of furniture	0.311	
58.	15		Unjustified purchase of computer & printer	0.287	
59.	17		Unjustified / unnecessary expenditure on account of miscellaneous items	0.089	
60.	1		DEO (EE-W) Bahawalpur	Irregular expenditure due to non observance of austerity measures	0.484
61.	2			Un-justified payment to employees without performing duties	0.081
62.	4	Misappropriation of funds through fictitious billing		0.281	
63.	5	Non accountal into stock		0.344	
64.	6	Loss to Government treasury due to awarding undue favor to the desired petrol pump		0.100	
65.	7	Unjustified distribution and payment of loading charges of books		0.404	
66.	8	Unjustified expenditure of POL		0.020	
67.	9	Excess payment of pay and allowances recovery		0.492	
68.	10	Unjustified drawl of inspection allowance recovery		0.170	
69.	12	Non verification the challan of conveyance allowance from DAO Bahawalpur		0.032	
70.	13	No backup record for the disbursement of funds provided by the Government		0.195	

Sr. No.	Para No.	Name of Formation	Subject	Amount
71.	15		Unauthorized retention of public money and retention of closing balance as per bank statement	0.532
72.	2	Dy. DO (EE-W) Bahawalpur	Irregular payment of integrated allowance	0.065
73.	3		Irregular expenditure due to non observance of austerity measures	0.229
74.	4		Non refund of un-spend balance of SMC grant	0.233
75.	6		Non deposit of General Sales and Income Tax	0.392
76.	7		Irregular expenditure out of SMC & payment on simple quotation	0.087
77.	9		Unauthorized drawl of pay and allowances on regularization recovery	0.353
78.	10		Irregular payment of arrears of pays and allowances without additional budget	0.163
79.	11		Irregular and unjustified payment of inspection allowance	0.065
80.	12		Irregular auction of tree and deposit it into school management council funds	0.070
81.	13		Irregular and unjustified payment of TA / DA	0.298
82.	14		Unjustified & unnecessary expenditure on account of different items	0.032
83.	15		Unjustified expenditure of photocopies	0.105
84.	16		Non auction of used mobile oil	0.012
85.	2		Dy. DO (EE-W) Khair Pur Tamewali	Irregular expenditure due to non observance of austerity measures
86.	3	Misappropriation due to non-disbursement of stationery items, cost of other stores and others		0.076
87.	4	Unauthorized drawl of pay and allowances on regularization		0.527
88.	5	Irregular payment of arrear of pay and		0.268

Sr. No.	Para No.	Name of Formation	Subject	Amount
			allowances without additional budget	
89.	6		Irregular and unjustified payment of inspection allowance	0.055
90.	7		Unauthorized payment of charge allowance during leave period & less enrollment of students	0.462
91.	8		Irregular and unjustified payment of TA / DA	0.095
92.	9		Irregular and unjustified payment of pay and allowances	0.154
93.	10		Overpayment of advance increments	0.050
94.	11		Irregular promotion & adjustment of PST Teachers as EST	0.032
95.	13		Non deposit of General Sales Tax and Income Tax	0.361
96.	14		Irregular payment of pay and allowances without performing duties of Post	1.362
97.	1		Unauthorized drawl of pay and allowances after regularization and non deduction of GP Fund, G. Insurance and B. Fund	0.198
98.	2		Irregular award of advance increments to elementary teachers on account B.Ed. and M.A	0.167
99.	5		Doubtful vouchers	0.284
100.	7	G/H School Chak No. 117/DB Yazman	Illogical exams duties by habitual teachers and drawl of mobility allowance without attending the schools	-
101.	8		Irregular payments of arrears of pay and allowances without additional budget	0.107
102.	9		Unjustified pay of due to doubtful permission / degree	0.021
103.	10		Unjustified drawl of qualification allowance without obtaining prior approval of higher / further qualifications.	-

Sr. No.	Para No.	Name of Formation	Subject	Amount
104	2	G/H School 58/F Hasilpur	Lapse of budget	3.939
105	3		Irregular payment of pay and allowances due to change of cadre	1.103
106	8		Un-authorized increase / non curtailment of budget and irregular expenditure of non salary budget	0.075
107	10		Non verification of GST payment	0.042
108	12		Un-authorized drawl of arrears on accounts of pay and allowances	0.036
109	2	Govt. Sadiq High School Dera Nawab APE	Un-authorized payment of mobility / conveyance allowance during vocation period	0.157
110	3		Un-authorized increase / non curtailment of budget and irregular expenditure of non salary budget	0.498
111	4		Non verification of GST payment	0.039
112	5		Lapse of salary budget	9.938
113	6		Loss to Government due to unjustified drawl of TA / DA	0.044
114	8		Un-justified payment of pay and allowances	0.003
115	9		Irregular payment of Pay and Allowances due to change of cadre	2.585
116	10		Loss to Government due to payment of conveyance allowance during leave period	0.044
117	12		Un-authorized drawl of arrears on account of pay and allowances	0.087
118	15		Doubtful payment of utility bills	0.005
119	16		Non accountal into stock	0.028
120	1	G/G/H School SammaSatta	Un-authorized / irregular expenditure	0.428
121	2		Expenditure without proper justification	0.288
122	4		Un-justified expenditure of repair	0.114
123	5		Irregular payment on account of irregular award of running scale.	2.754
124	6		Irregular award of advance increments to	0.144

Sr. No.	Para No.	Name of Formation	Subject	Amount
			elementary school teachers on account of B.Ed and M.A	
125	8		Un-justified drawl of qualification allowance without obtaining prior permission for higher / further qualifications	0.112
126	9		Irregular payments of arrears of pay and allowances without additional budget	0.189
127	10		Payment of Mobility Allowance during leave period	0.012
128	1	G/H School Uch Sharif	Loss to Government due to unjustified bogus expenditure of iron angle & barbed wire recovery thereof & also a security risk due to non laying installing of barbed wire on boundary wall of school	0.075
129	3		Illegal occupation/encroachment of Government land costing	13.600
130	4		Over payment of conveyance allowance during winter leaves	0.215
131	5		Irregular expenditure due to non observation of austerity measures	0.107
132	6		Irregular payment of pay and allowances without additional budget	0.384
133	7		Over payment of advance increments	0.294
134	8		Loss to Government due to bogus / unjustified expenditure of school white washing	0.142
135	9		Loss to Government due to unjustified expenditure of different heads	0.222
136	10		Unjustified expenditure of repair of tube well & repair of transformer	0.081
137	12		Irregular and unjustified expenditure on account of stationery & printing items	0.071

Sr. No.	Para No.	Name of Formation	Subject	Amount
138	13		Loss to Government due to non-auction of old tyres	0.500
139	14		Non deposit of auction money	0.012
140	15		Non provision of budget & expenditure statement for the period 1987 to 2005-06	-
141	16		Non verification of deposits of tuition fee & other funds	0.997
142	2	G/H School No. 1 Hasilpur	Unauthorized increase / non curtailment of budget and irregular expenditure of non salary budget	0.610
143	3		Non verification of GST payment	0.022
144	8		Unauthorized drawl of arrears on account of pay and allowances	0.097
145	11		Doubtful payment of utility bills	0.063
146	12		Non production of record	-
147	14		Loss to Government due to irregular drawl of computer allowance	0.036
148	1		G/G/H School Chak No. 68 / DB Jajja Yazman	Unauthorized payment of pay and allowances after resignation recovery
149	2	Payment of conveyance allowance during winter vacation and leave periods		0.061
150	3	Un-authorized drawl of pay and allowances after regularization and non deduction of general provident fund, group insurance and benevolent fund		0.156
151	4	Irregular expenditure on purchase of novel items		0.050
152	5	Un-authorized drawl of irrelevant allowance		0.046
153	4	EDO (Health) Bahawalpur		Difference in system application and products (SAP) data and expenditure statement
154	5		Loss to Government due to non-deduction of conveyance allowance	0.135
155	6		Unsound budgeting / non-surrender of	0.406

Sr. No.	Para No.	Name of Formation	Subject	Amount
			anticipated savings and excess expenditure	
156	10		Excess purchase of different Items without requirement	0.268
157	12		Unauthorized payment of pay and allowances during absent period	0.043
158	14		Excess / overpayment due to non observing the OGRA rates and sale proceed of used mobil oil	0.038
159	15		Doubtful expenditure due to fictitious numbering	-
160	16		Unauthorized drawl of TA / DA	-
161	1	DO (Health) Bahawalpur	Recovery due to unauthorized payment on account of health risk allowance	0.108
162	3		Non deduction of conveyance allowance availing the facility designated bike / vehicles	3.033
163	5		Recovery on account of fuel due to charging of excessive rate than OGRA rates	0.221
164	6		Non deposit of GST by suppliers	1.075
165	8		Doubtful consumption of medicine	-
166	9		Unjustified issuance of medicine to BHUs from the funds of TB Clinic	0.252
167	13		Wasteful / unjustified expenditure on the establishment of floods relief camps	0.470
168	14		Recovery on account of excess claim due to less tank capacity	0.182
169	15		Non deduction of conveyance allowance and house rent allowance availing the facility of designated house accommodations within boundary wall of BHUs	23.062
170	16		Wasteful expenditure on the purchase of tires for motorbikes	0.350
171	17		Non deduction of 5% maintenance charges availing the facility of house accommodation	0.011

Sr. No.	Para No.	Name of Formation	Subject	Amount	
172	4	Dy. DO (Health) Yazman	Irregular drawl of HSRP, PCA and NPA	0.167	
173	5		Un-authorized drawl of pay and allowances without performing duties	0.517	
174	6		Doubtful expenditure due to non preparations of history sheet / repair & maintenance register of furniture, machinery and vehicles	0.590	
175	7		Excess / Over payment due to non observing OGRA rates	0.058	
176	8		Non deposit of sale proceed of used mobil oil	0.035	
177	9		Un-authorized payment of health risk allowance	0.061	
178	10		Loss to Government due to non deduction of conveyance allowance	0.045	
179	1		THQ Hospital Hasilpur	Outstanding dues against the supply of vaccine / sera	0.068
180	2			Excess expenditure on local purchase of medicine and purchase without rate contract	0.862
181	3			Rush of expenditure in June	2.029
182	4	Doubtful payment		0.718	
183	5	Loss to Government due to showing excess consumption of POL		1.954	
184	7	Irregular expenditure on purchase of mobil oil by misclassification worth		0.104	
185	8	Non re-sale of used mobil oil and loss to Government		0.016	
186	9	Misappropriation in stock		0.105	
187	11	Expenditure in excess of budget allocation		1.301	
188	13	Time Barred payment		0.054	
189	14	Unjustified expenditure on carriage of medicine		0.047	
190	15	Unjustified expenditure regarding oxygen cylinder		0.244	
191	17	Non accountal of stock		0.308	
192	18	Loss to Government due to non observance	0.171		

Sr. No.	Para No.	Name of Formation	Subject	Amount
			austerity measures on account of electricity	
193	21		Purchase of POL without observing the OGRA rates	12.800
194	23		Non deduction of water charges from the residents of quarters of THQ Hospital Hasilpur	0.083
195	24		Over payment of SHSRA	1.512
196	25		Purchase of medicine at excess rates	0.238
197	26		Doubtful repair	1.519
198	27		Expenditure without proper justification	0.076
199	28		Purchase of medicine without demand of the store keeper	15.292
200	30		Expenditure through fictitious billing / number less bill	0.808
201	32		Non recovery of liquidated damages charges	0.172
202	1		Unjustified 50% adhoc relief allowance 2010 to doctors	0.162
203	2		Irregular drawl of compensatory allowance	0.272
204	3		Unjustified issuance of store items	0.092
205	4		Non accountal of stock	0.323
206	5		Loss to Government due to irregular payment of conveyance allowance / house rent allowance	0.586
207	6	RHC	Non submission of purchee fee into Government treasury	0.428
208	7	KhutriBanglow	Unjustified purchase	1.471
209	8		Loss to Government due to misuse of ambulance	0.099
210	9		Unauthorized drawl of conveyance allowance	0.430
211	10		Irregular expenditure on purchase of mobil oil by misclassification	-
212	11		Recovery on account of absenteeism of various staff	0.077

Sr. No.	Para No.	Name of Formation	Subject	Amount
213	12		Loss to Government due to recording un-justified / fake TOURs of ambulance and misappropriation of POL	0.296
214	14		Un-justified drawl of TA	0.023
215	16		Un-justified expenditure on POL	0.131
216	17		Un-justified expenditure on POL without observing austerity measures	0.852
217	18		Time barred payment	0.775
218	20		Un-justified expenditure on carriage of medicine	0.034
219	21		Misappropriation of funds through fictitious billing	0.219
220	22		Non recovery of liquidated damages charges	0.046
221	23		Irregular purchase of medicine (LP)	0.202
222	1		Non deduction of conveyance allowance for leave period availed	0.215
223	3		Non deduction of conveyance allowance and house rent allowance availing the facility of house accommodation within boundary wall	0.346
224	4		Recovery of dress, mess and health sector reform allowance during study leave	0.310
225	5		Recovery due to excess claim of kilometers	0.433
226	6	RHC Chani Goth	Loss to Government due to non allotment of residences	1.360
227	7		Unjustified expenditure on POL without observing austerity measures	0.547
228	8		Non deposit of General Sales Tax by the supplier	0.099
229	9		Recovery on account of fuel withdrawn for road side accident	0.067
230	10		Recovery on account of excess claim due to less tank capacity	0.018
231	1	RHC Dera Bakha	Non deduction of conveyance allowance availing the facility of house accommodation	0.248

Sr. No.	Para No.	Name of Formation	Subject	Amount
			and leave period	
232	3		Less deposit of Government fee	0.054
233	4		Loss to Government due to excess withdrawal of fuel for ambulance	0.072
234	5		Loss to Government due to less deposit of ambulance charges by claim excess free movement	0.273
235	6		Unauthorized expenditure on account of POL	1.978
236	7		Misappropriation of funds on account of insulin	0.103
237	8		Unjustified expenditure of POL without observing austerity measures	0.956
238	9		Non deposit of General Sales Tax by the supplier	0.465
239	10		Loss to Government due to non allotment of residences	0.898
240	11		Doubtful expenditure on the purchase of medicine and fictitious consumption	0.213
241	12		Non deduction of social security benefit	0.009
242	2		Irregular expenditure due to non observance of austerity measures	1.353
243	3		Irregular payment of arrears of pay and allowances without additional budget	0.263
244	4	Govt. Tibbia College Bahawalpur	Irregular purchase of machinery & equipment	0.199
245	6		Irregular expenditure on local purchase of medicine & non availing of discounts	0.215
246	7		Difference between expenditure statement and expenditure as per F.I. data	14.490
247	8		Irregular expenditure of L.P. medicine during ban	0.249
248	13		Non-auction of dry trees	0.100
249	4	Drug Testing Laboratory	Unauthorized increase / non curtailment of budget and irregular expenditure of non	0.411

Sr. No.	Para No.	Name of Formation	Subject	Amount
		Bahawalpur	salary budget	
250	6		Loss to Government due to payment of conveyance allowance during leave period	0.039
251	7		Loss to Government due to payment of pay and allowances to the absent staff	0.075
252	8		Non verification of GST payment	0.206
253	14		Doubtful payment of TA / DA	0.106
254	15		Improper maintenance of Cash Book	-
255	18		Ambiguous and irrelevant consumption of POL	0.010
256	1		Irregular expenditure on electricity bills	0.646
257	3		Non recovery of water charges	0.343
258	4		Un-justified retention of securities	0.465
259	6		Non deduction of Professional Tax	0.407
260	9		Loss to Government due to less recovery of renewal fee and penalty on account of late renewal of contractor	0.221
261	11	DO (Buildings) Bahawalpur	Doubtful difference between departmental expenditure statement and FI Data maintained by DAO	49.277
262	16		Loss to Government due to unjustified payment of contractor's profit and overhead charges	0.892
263	18		Over payment due to charging excess rates	0.660
264	23		Irregular payment of earth from outside source despite availability of surplus earth	0.359
265	1		Over payment due to allowing un-justified lead on Crushed Stone	0.347
266	2		Non recovery of Professional Tax	0.206
267	3	DO (Roads) Bahawalpur	Loss to Government due to non recovery of lease rent for approaches from petrol pumps	0.660
268	4		Loss to Government due to non-deduction of shrinkage charges	0.621
269	7		Overpayment due to non-adjustment of price	0.916

Sr. No.	Para No.	Name of Formation	Subject	Amount
			variation	
270	8		Overpayment due to doubtful work	0.239
271	9		Overpayment due to non deduction of dismantled material and fictitious earth work	0.112
272	10		Doubtful work of different items in development schemes	2.855
273	11		Doubtful / advance payments by reducing rates	5.520
274	13		Loss to Government due to non-laying of dismantled bricks	1.821
275	14		Execution of schemes without utilization items of work and overpayment	6.205
276	17		Over payment due to non-reduction of composite rates of contract	0.036
277	18		Loss to Government due to non-deduction of conveyance and house rent allowance and non allotment of designated residence	0.382
278	19		Doubtful expenditure on tuff tiles	3.585
279	20		Doubtful payment due to un-justified laying of base course material	17.064
280	22		Overpayment on fictitious earthwork in development schemes	1.881
281	23		Overpayment of doubtful / unjustified work of different items in development schemes	11.682
282	24		Overpayment due to taken wrong items	2.029
283	25		Overpayment to transportation of earth / fictitious earth work	0.556
284	26		Doubtful expenditure on rehabilitation / construction of road	2.221
285	27		Irregular expenditure on development scheme	0.458
286	28		Allotment of work without funds	91.599
287	29		Irregular expenditure due to history of development schemes	43.796

Sr. No.	Para No.	Name of Formation	Subject	Amount
288	31		Loss to Government due to payment of quantities & rates in excess of the allowed	0.485
289	32		Overpayment due to non deduction of manholes and culverts from development schemes	0.184
290	33		Irregular payment of conveyance allowance during leave period	0.045
291	34		Irregular / doubtful expenditure on POL	0.377
292	35		Unauthorized payment of pay and allowances after retirement	0.068
293	36		Doubtful expenditure on repair of vehicle	0.340
294	38		Irregular late issuance of work order	38.683

Part-II
[Para-1.1.3]

**Memorandum for Departmental Accounts Committee Paras not attended in
Accordance with the Directives of DAC Pertaining to Audit Year 2015-16**

(Rupees in million)

DDOs	Sr. No.	Para No.	Audit Observation	Amount
DCO Bahawalpur	1	1	Irregular expenditure on purchase of durable goods	0.893
	2	2	Excess / double payment on account of telephone bills	0.064
	3	10	Irregular expenditure due to non-observance of austerity measures	6.807
	4	11	Unjustified expenditure on POL amounting	2.293
	5	16	Misappropriation on account of tentage	0.350
	6	18	Misappropriation	0.528
	7	19	Loss to the Government on hiring of CCTV Cameras	0.790
	8	20	Irregular expenditure and unjustified expenditure due to over and above than entitlement	0.690
	9	22	Doubtful expenditure on account of misc. items	0.233
	10	24	Improper maintenance of record of repair & maintenance of vehicles and machinery	2.127
EDO (F&P) BAHAWALP UR	11	12	Irregular release of funds for repair of buildings	32.459
District Officer (Planning) Bahawalpur	12	1	Doubtful expenditure on repair of machinery, i.t equipment & furniture	0.222
	13	2	Doubtful expenditure on repair of vehicle	0.105
	14	5	Profligate / extravagant / fictitious expenditure on POL	0.776
	15	8	Doubtful expenditure on stationery and printing items	0.406
District Officer (Forest) Bahawalpur	16	2	Unauthorized expenditure on danish public school	0.288
	17	5	Unauthorized expenditure on house rent allowance and non recovery of repair and maintenance charges	0.175
District Officer (Live Stock) Bahawalpur	18	3	Unjustified consumption of POL	0.035
	19	4	Non accountal of stock	0.054
	20	6	Embezzlement in vaccination due to non accountal	0.200

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	21	7	Loss to Government due to showing excess distribution of vaccine as per actual	0.289
	22	8	Loss to Government due to purchase of medicine on higher rates	0.173
	23	12	Unjustified issuance of medicine costing	0.298
	24	13	Recovery due to late delivery	0.032
	25	14	Less recovery of vaccine charges from the field offices	0.241
	26	17	Loss to Government due to mismanagement of department	0.192
	27	18	Misappropriation in issuance of medicine costing	0.230
District Officer (OFWM) Bahawalpur	28	7	Wastage of the Government funds due to non release of 2nd installment	10.962
	29	15	Non release of funds of completed water courses	15.675
Deputy District Officer (Agriculture) Ahmadpur East	30	4	Lapsed budget	1.968
	31	5	Unauthorized payment of pay and allowances	0.155
	32	6	Irregular award of annual increment recovery	0.026
	33	8	Excess payment of pay and allowance after regularization	0.037
Medical Social Officer (DHQ) BVH Bahawalpur	34	2	Non maintenance of schedule of payments	7.186
EDO (Education) Bahawalpur	35	1	Loss to the Government due to unjustified purchase at higher rates	123.496
	36	2	Un justified purchases and transfer of funds on account of C.C TV camera	3.200
	37	7	Unjustified/ irregular expenditure due to splitting	0.286
Deputy DEO (EE-M) Bahawalpur	38	4	Irregular expenditure on pay and allowances due to appointment below prescribed qualification	1.916
	39	5	Non deduction of half pay and conveyance allowance from the pay of teachers on leaves ex. Pakistan.	0.130
	40	6	Irregular payment of pay to untrained teacher and excess drawl of pay recovery	0.222
	41	8	Irregular grant of advance increments to PTC teachers	0.218
	42	10	Irregular expenditure on pay and allowances due to	0.368

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			miss-match / erratic posting	
	43	11	Non-payment of pension contribution. Recovery	4.413
	44	12	Non performing of supervisory duties regarding SMC by the AEO's and deputy district education officer	-
	45	13	Non-conduction of internal audit	-
Deputy DEO (EE-M) Ahmadpur East	46	2	Un-authorized drawl of SSB allowance on regularization	0.141
	47	5	Irregular expenditure due to appointment below prescribed qualification	1.916
	48	7	Irregular grant of advance increment to PTC teachers	0.218
	49	10	Irregular expenditure on account of repair and maintenance without observing procurement rules, and financial guidelines	2.975
	50	11	Loss to the Government due to misappropriation	0.065
	51	12	Loss to the Government due to theft of 25 KV Transformer	0.100
	52	14	Recovery of L.D charges	0.076
Deputy DEO (EE-W) Ahmadpur East	53	2	Un-authorized drawl of SSB by Class-IV & by the PST teachers on regularization	0.366
	54	5	Irregular award of advance increments to elementary school teachers recovery	0.303
	55	6	Un-authorized drawl of advance increment to PTC teachers	0.054
	56	7	Irregular drawl of integrated allowance	-
	57	8	Non-deposit of fines imposed to school teachers due to absent from duty	0.014
	58	12	Un-authorized/ irregular increase in non-salary budget	608.500
Deputy DEO (EE-M) Hasilpur	59	2	Loss to the Government treasury due to payment of conveyance allowance during leave periods	0.077
	60	4	Loss to the Government treasury due to poor decision making,	1.729
	61	6	Loss to the Government treasury due to un-justified expenditure regarding repair of school buildings	1.267
	62	7	Misappropriation of the Government money due to unnecessary white washing, painting & coloring of school buildings	0.999
	63	9	Misappropriation of funds through fictitious billing,	0.050
	64	11	Illogical higher / further qualifications and doubtful	0.408

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			drawl of qualification allowance	
	65	14	Irregular drawl of "petrol & car allowance" by the AEOs,	0.030
Deputy DEO (EE-M) Yazman	66	2	Negligence of the department due to non-deduction advance increment to F.A 3rd division PTC Teacher	0.228
	67	4	Irregular award of BS-14 to Mr. JavaidRizvi (AT)	0.384
	68	6	Irregular payment to teachers	10.637
	69	8	Unjustified payment of due to awarding of two advance increment on F.A 2nd division	0.086
	70	9	Embezzlement in SMC funds	0.050
	71	13	Non utilization of SMC Grant	2.954
Deputy DEO (EE-W) Yazman	72	2	Irregular expenditure of due to erratic posting.	0.723
	73	3	Payment of conveyance allowance during leave periods / vacations.	0.067
	74	4	Irregular drawl of dress and washing allowance.	0.028
	75	6	Unauthorized payment of pay and allowances during absent period	0.021
	76	7	Unauthorized drawl and retention of public money	0.189
	77	9	Overpayment due to irregular adjustment of PTC teacher as SV Teacher.	0.782
	78	12	Unauthorized drawl of pay and allowances without performing duties of the post	1.078
	79	15	Misappropriation	0.240
	80	16	Bogus expenditure on account of POL	0.041
	81	17	Irregular expenditure on purchase of uniforms	0.038
	82	18	Doubtful payment to the EDO (Education) Bahawalpur.	0.124
Government Girls High School Inayti (KhiarpurTami wali)	83	4	Loss to the Government treasury due to payment of conveyance / mobility allowance during leave periods,	0.052
	84	10	Loss to the Government treasury due to payment of pay & allowances for absent periods,	0.042
Government Girls High School 58 / F Hasilpur	85	2	Non availability of service books of staff	24.852
	86	3	Irregular payments of arrears of pay and allowances without additional budget	0.317
	87	4	Excess/irregular and unauthorized drawl of pay & allowances	0.182
	88	5	Irregular expenditure due to erratic posting	1.596

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	89	8	Non reconciliation / verification of expenditure and non-availability of schedule of payment	-
	90	13	Non production of vouched account & establishment record	3.387
Government Higher Secondary School, Chak No.36/DNB, Tehsil Yazman	91	1	Unauthorized expenditure due to change of cadre without approval of chief minister	0.427
	92	5	Irregular expenditure due to unauthorized appointment of staff	-
	93	9	No production of budget statement, voucher bank statement & stock register	-
Government Girls Model High School Tehsil Hasilpur	94	2	Irregular expenditure due to unauthorized recruitment of drawing mistress (D.M)	0.568
Government High School SammaSatta	95	7	Government sustained a loss due to non-disposal of timber / firewood	0.120
Government Girls High School 36/DNB Yazman	96	4	Irregular payment of arrear of pay and allowances without additional budget	0.361
	97	9	Non production of expenditure statement	-
	98	10	Non deduction of LD Charges and payment of LD charges to DEO (Sec.)	0.034
Government High School (B) Cantt Bahawalpur	99	1	Payment of conveyance allowance during winter leaves	0.252
	100	3	Un-authorized drawl of pay and allowances on regularization	0.061
	101	4	Un-authorized occupancy of the Government building by NGO	0.105
	102	6	Irregular purchase of store out of NSB budget	0.200
	103	7	Unjustified expenditure of I.T. Lab	0.100
	104	8	Irregular payment of arrears of pay and allowances without additional budget	0.827
	105	9	Purchase of store and stationery items in excess of demand	0.102
EDO(Health) Bahawalpur	106	1	Irregular expenditure on purchase of ambulance	5.362
	107	2	Over payment to employees due to absent period	0.914
	108	5	Loss to the Government Due to irregular payment of PHSRA	-

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	109	8	Unjustified payment of salary to ShumailaUbaid SESE	0.019
	110	10	Unjustified payment to employees of due to shifting of headquarter	0.395
	111	11	Loss due to non-renewal of drug licenses	0.132
	112	13	Loss to the Government due to purchase of fuel on higher rates	0.025
	113	14	Unjustified expenditure of pay due to illegal issuance of drug license	0.795
	114	15	Unjustified retention of substandard medicine in the stock	7.751
	115	17	Unjustified payment to absent employee	0.438
	116	18	Unauthorized payment of pay & allowances on bogus qualification	0.227
	117	19	Unauthorized appointment	7.388
	118	20	Doubtful receiving of medicine	5.590
	119	21	Unauthorized payment of pay & allowances of due to bogus appointments	-
	120	22	Irregular pay due to doing illegal business of sale of medicine	7.388
121	23	Loss to Government due to unauthorized up gradation in scale 12	-	
DO(Health) Bahawalpur	122	4	Un-Justified drawl of HRA & CA by the employees at BHUs,	27.180
	123	6	Loss to the Government due to non observing austerity measures on account of electricity.	-
	124	9	Loss to the Government treasury due to un-justified drawl of conveyance allowance,	0.160
	125	14	Loss to the Government due to unjustified drawl of TA/DA,	0.842
	126	15	Loss to the Government due to doubtful issuance of medicine,	0.181
	127	16	Loss to the Government due to misappropriation of used mobil oil,	0.050
	128	21	Loss to the Government due to purchase of store items on higher rates,	0.030
	129	23	Loss to the Government due to doubtful / un-justified raveling,	1.915
	130	24	Loss to the Government due to non-deduction	0.068

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			(recovery) of "health sector reform program allowance",	
	131	25	Loss to the Government due to theft of electricity by the resident	-
	132	26	Loss to the Government due to unjustified payment of HRA & CA to LHV's at MCH center	0.099
	133	3	Drawl of pay and allowances due to unauthorized shifting of head quarter	0.210
SMO RHC Lal Sohanra	134	4	Appointment during ban period	2.918
	135	9	Payment of pay and allowance during absent period	0.191
	136	10	Lapsed of budget	6.878
	137	11	Non maintenance of record of repair and maintenance of machinery and equipment	0.412
	138	12	Non maintenance of record of operation theater and labour room expenditure	0.170
	139	13	Shortage of X-ray	0.176
Senior Medical Officer RHC Khanqah Sharif	140	4	Irregular up gradation of posts of pharmacy technology resulting into irregular expenditure	2.167
	141	6	(A) Non deposit of X-ray and ultra sound fee due to excess rates	31,812
			(B) Un-authorized drawl of adhoc relief allowance	0.030
	142	7	Non Collection of water charges from the residents of RHC	0.195
	143	8	Irregular drawl of pay and allowances without performing duties	3.443
	144	10	Non-submission of purchee fee into the government treasury	0.878
	145	11	Unjustified expenditure on repair of vehicle	0.292
	146	12	Doubtful expenditure on repair of machinery & furniture	0.189
	147	13	Irregular purchase of different items	0.745
	148	15	Loss to the Government due to misappropriation of POL through fake average	0.712
	149	17	Irregular local purchase of medicine	0.121
	150	19	Non resale of waste of fixer	0.069
	151	20	Misappropriation or private use of X-ray developer & fixer	0.117

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	152	21	Irregular / doubtful purchase of X-ray	0.270
THQ Hospital Yazman	153	1	Loss to the Government due to non-deduction of HRA & CA	0.656
	154	3	Non recovery of repair and maintenance charges due to allotment over and above than entitlement	0.374
	155	4	Unauthorized drawl of pay and allowances after resignation	0.106
	156	6	Over drawl of SHSRA and recovery thereof	0.265
	157	9	Unauthorized drawl of pay and allowances without performing duties/ghost employees	0.952
	158	10	Unauthorized drawl of NPA and recovery thereof	0.428
	159	11	Unauthorized drawl of PCA and recovery thereof	0.095
	160	12	Irregular drawl of pay and allowances during EOL	0.381
	161	13	Non / less deposit of receipt / fee	0.318
	162	15	Irregular payment of pay and allowances after transfer	0.763
	163	19	Non deposit of sale proceed of used mobil oil	0.111
	164	21	Irregular purchase of tyres	0.174
	165	22	Irregular payment	5.408
	166	23	Purchase of sub-standard medicine due to doubtful drug testing laboratory reports,	0.243
	167	24	Irregular payment of pending liabilities	0.645
	168	25	Expenditure through number less bills of suppliers	2.354
	169	26	Non Deduction of water charges from the residents of quarters of THQ Hospital Yazman	0.027
170	27	Doubtful expenditure due to non maintenance of record of R & M	2.480	
171	28	Irregular payment of pay and allowances after removal from service and over drawl of HRA.	0.520	
THQ Hospital KhairpurTame wali	172	1	Loss to the Government due to irregular payment of house rent allowance	0.421
	173	2	Unjustified 50% adhoc relief allowance (2010) to doctors	0.295
	174	3	Loss to the Government due to irregular payment of conveyance allowance / house rent allowance	0.039
	175	4	Unjustified drawl of non practicing allowance	0.060
	176	5	Drawl of pay and allowances due to unauthorized shifting of head quarter	1.139

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	177	6	Recoveries on account of absenteeism of various staff	0.495
	178	7	Loss to government due to unjustified payment on account of PHSRP allowance	0.212
	179	9	Unjustified pay due to illegal transfer/posting	1.561
	180	10	Misappropriation in repair of transport	0.145
	181	12	Unjustified expenditure due to splitting	1.405
	182	13	Unjustified drawl of practice compensatory allowance	0.037
	183	14	Miss-appropriation of stationary	2.210
	184	15	Miss-appropriation of general store items costing	0.371
	185	16	Doubtful purchase and accountal into stock register	0.174
	186	17	Misappropriation in POL of generator	0.693
	187	20	Purchases without quotation process	0.944
	188	23	Unjustified purchases of medicine through rate contract	2.693
	189	24	Loss to the Government due to purchase of medicine on higher rates,	0.143
	190	25	Recovery due to late delivery	0.237
	191	26	Improper / non maintenance of record of LP medicine	0.974
	192	27	Non / less deposit of receipt / fee	0.105
	193	28	Non deposit of MLC fee	0.213
	194	29	Irregular payment of pending liabilities	0.711
	195	30	Misappropriations of dialyzers and other related items	0.028
	196	31	Irregular expenditure due to non observance of austerity measures	2.145
	197	32	Doubtful consumption of medicine	1.037
	198	33	Misappropriations of on account of cycle stand fee.	0.205
	199	34	Fraudulent drawl	0.023
	200	35	Irregular payment of arrears of electricity	0.060
	201	36	Non deposit of ambulance receipt / fee	0.264
	202	38	Non deposit of sale precede of used mobil oil	0.725
	203	40	Loss to the Government Due to overpayment of salary in BS-09 instead of BS-06	0.103
	204	41	Loss to the Government due to illegal occupation of two residences	0.119
DO (Buildings) Bahawalpur	205	1	Over payment due to non-reduction of composite rates of concrete	0.439
	206	2	Unauthorized drawl of pay & allowances	0.162
	207	3	Allotment of work without fund and other codal	74.389

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			formalities	
	208	4	Non-imposing of penalty for abnormal delay in completion of projects	10.647
	209	5	Irregular / unauthorized payment of pay & allowances	0.347
	210	6	Irregular expenditure on annual and special repair of quarters	2.694
	211	7	Unauthorized expenditure on repair and maintenance of Government buildings through misclassification	21.880
	212	11	Non-recovery of water charges	0.343
	213	14	Irregular tendering and allotment of work thereof	18.502
	214	15	Misclassification of expenditure	2.752
	215	17	Irregular appointment and drawl of pay and allowances	1.319
	216	21	Unauthorized execution of development schemes and expenditure thereof	48.141
	217	22	Loss to Government due to laziness / non-professional approach of management	20.775
	218	23	Non deduction of professional tax	0.198
	219	24	Non reconciliation / contradiction between departmental expenditure statement and FI data	1.468
	220	25	Recovery due to non-use of steel billets of Pakistan steel mills Karachi	0.444
	221	26	Irregular execution of work due to non preparation of PC-I	104.517
	222	27	Recovery on account of wrong calculation of weight of steel and use of sub standard steel due to non availability of lab test reports	0.216
DO(Roads) Bahawalpur	223	1	Loss to the Government due to allowing purchase of T.S.T material from far quarry	0.540
	224	3	Loss to the Government due to payment of excess quantities & excess items to contractor against the provision of technical sanction estimate,	1.061
	225	4	Irregular late issuance of work order	39.384
	226	5	Loss to the Government due to non-forfeiting earnest money	1.227
	227	6	Loss to the Government due to non / less deductions of dismantle material	1.572
	228	7	Loss to the Government due to non imposing penalty to	0.348

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			contractors	
	229	8	Loss to the Government due to payment of unnecessary development expenditure	0.202
	230	10	Misappropriation of funds through fictitious billing	0.209
	231	11	Loss to the Government due to purchase of store items on higher rates	0.064
	232	12	Loss to the Government due to purchase of fuel on higher rates	0.032
	233	13	Loss to the Government due to doubtful / un-justified travelling	1.191
	234	14	Loss to the Government due to misappropriation of used mobil oil	0.013
	235	15	Loss to the Government treasury due to misappropriation through non-accountal of store items and non-production of vouched accounts	0.535
	236	16	Loss to the Government treasury due to non-allotment of designated residences and irregular payment of unjustified allowances	0.475
	237	17	Loss to the Government due to irregular payment on works and loss	125.346
	238	19	Loss to the Government treasury due to non recovery of lease rent for approaches from petrol pumps	0.500
	239	20	Loss to the Government due to unjustified payment of "02% consultancy fee"	2.670

Annex – B

**Summary of appropriation accounts by grants for the financial year
2015-16**

(Amount in Rupees)

No. & Name of the Grant / Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
					(+) Excess
					(-) Lapse
Non-Development					
Provincial Excise.	20,042,020	222,290	20,264,310	18,784,703	-1,479,607
Forests.	11,346,812	13,318,608	24,665,420	24,522,777	-142,643
Charges on A/c of M. Vehicles Act.	7,222,625	1,460,608	8,683,233	7,776,645	-906,588
Other Taxes & Duties	16,553,263	0	16,553,263	15,122,375	-1,430,888
General Administration	633,768,440	0	633,768,440	410,519,431	-223,249,009
Education	5,323,130,107	389,643,398	5,712,773,505	5,579,520,223	-133,253,282
Health Services	1,288,600,057	0	1,288,600,057	1,208,152,318	-80,447,739
Public Health	4,031,978	699,752	4,731,730	4,554,380	-177,350
Agriculture	157,990,040	8,121,699	166,111,739	161,408,725	-4,703,014
Fisheries	3,247,304	62,164	3,309,468	2,951,238	-358,230
Veterinary	162,040,128	4,215,824	166,255,952	162,058,003	-4,197,949
Co-operation	31,507,500	5,049,918	36,557,418	35,732,306	-825,112
Industries	7,246,839	323,241	7,570,080	7,428,210	-141,870
Miscellaneous Departments	10,231,885	0	10,231,885	8,180,569	-2,051,316
Civil Works	172,919,472	86,131,863	259,051,335	254,249,311	-4,802,024
Communications	179,779,075	151,427,072	331,206,147	326,807,453	-4,398,694
Miscellaneous	66,197,659	28,540,926	94,738,585	90,232,327	-4,506,258
Civil Defense	8,398,879	1,296,101	9,694,980	9,191,288	-503,692
Total Non-Development	8,104,254,083	690,513,464	8,794,767,547	8,327,192,282	-467,575,265
Development					
Development	1,003,947,380	110,955,000	1,114,902,380	883,760,208	-231,142,172
Highways, Roads & Bridges	0	484,948,000	484,948,000	409,745,522	-75,202,478
Government Buildings	0	1,008,444,620	1,008,444,620	531,373,750	-477,070,870
Arrears of Zila Council	18,366,000	0	18,366,000	0	-18,366,000
Closing Balance	150,122,000	0	150,122,000	0	-150,122,000
Total Development	1,172,435,380	1,604,347,620	2,776,783,000	1,824,879,480	-951,903,520
Grand Total	9,276,689,463	2,294,861,084	11,571,550,547	10,152,071,762	-1,419,478,785

Annex – C
[Para 1.2.1.1]

Non production of record

(Amount in Rupees)

Sr. No.	DDOs	Period of Audit	Particulars	Amount	Para No.
1	DO(Buildings) Bahawalpur	2015-16	Brick test reports of 101 development schemes to ensure size of bricks and crushing strength.	0	17
			Invoices / BOQ materials purchased for 109 schemes valuing Rs 478.875 million to ensure purchases from GST registered suppliers	69,580,241	25
			Invoices / BOQ of Philips company	1,969,562	26
			Vouched accounts of 17 development schemes, contractor ledger, advances, machinery, buildings, CDR, log books, TA/DA registers / records etc.	500,031,000	29
2	DO(Roads) Bahawalpur	2015-16	Record ensuring quality of bitumen used in 22 development schemes	44,131,780	15
			Invoices / BOQ materials purchased for 14 schemes valuing Rs 478.875 million to ensure purchases from GST registered suppliers	34,834,128	37
			Complete record of Development Schemes i.e. contractor's ledger, advances, machinery, roads, CDR, log books, TA/DA registers / records etc.	109,411,000	39
3	EDO (Education) Bahawalpur	2015-16	Service books and personal files of all staff, recruitment record, attendance register, pay slips and leave record.	0	8
4	DEO (EE-W) Bahawalpur	2008-16	Recommended list of schools, detail of students, correspondence, verification reports for distribution of NSB	201,553,085	14
5	Deputy DEO(EE-W) Bahawalpur	2013-15	SMC record and Service books of all staff members.	0	17
6	Government Boys Sadiq Abass High School Dera Nawab	2006-10	Reconciliation Statements	0	11
7	Government Boys High School 117/DB Tehsil Yazman	2001-16	Last Audit Report and record of last audit not produced.	1,314,962	11
8	Government Girls High School 68/DB Tehsil Yazman	2015-16	Record pertaining to pay & allowances, arrear bills and service	218,008	07

Sr. No.	DDOs	Period of Audit	Particulars	Amount	Para No.
			books of four officers		
9	Government High School Chak No.58/F Hasilpur	2001-16	Service book, leave account, additional budget etc	1,029,185	13
10	Deputy DO (Health) Yazman	2008-16	Expenditure of different objects / codes of classification.	1,393,638	11
11	THQ Hospital Hasilpur	2013-15	Cash book, acquaintance roll bills of TA/DA etc	1,314,962	29
12	EDO (F&P) Bahawalpur	2015-16	Vouched account pertaining to the funds released to MEPCO	421,075,000	2
Total				1,387,856,551	

Annex – D
[Para 1.2.2.1]

**Unauthorized opening of tenders by incomplete tender board - Rs
690.048 million**

1. DO (Buildings) Bahawalpur

(Amount in rupees)

Sr. No.	Date of Opening Tender	No. of Schemes	T.S.E Cost	Missing Members of the Tender Board
1	30.07.15	2	4,000,000	Representative of DCO BWP
2	05.10.15	2	5,644,000	Representative of DCO BWP
				Representative of Commissioner BWP
				EDO (W&S) BWP
				EDO (F&P) BWP
				DO (Buildings)
3	10.10.15	53	145,787,000	Representative of Commissioner BWP
4	25.03.16	28	1,376,800	Representative of Commissioner BWP
5	29.03.16	3	89,840,876	Representative of DCO BWP
6	25.04.16	21	65,867,000	Representative of Commissioner BWP
				Representative of DCO BWP
7	04.06.16	10	90,039,876	Representative of DCO BWP
8	16.06.16	7	12,530,000	Representative of DCO BWP
				Representative of Commissioner BWP
				EDO (W&S) BWP
Total		126	415,085,552	

2. DO (Roads) Bahawalpur

(Amount in Rupees)

Sr. No.	Name of Scheme	Budget	Expenditure	Advertisement	Issuance of Tender Date	Tender Opening Date	Present Member of Tender Board Committee
1	List of 12-Nos. development schemes attached as Table.1	46,196,000	40,897,000	02.07.2015	25.07.2015	28.07.2015	1.Eng.Ubaid-ur-Rehman (DDO (T)) 2.Muhammad AkramSiddiquiSupri: (W&S) 3.Syed ShafqatHussainBukhari (DO Roads)
2	List of 9-Nos. development schemes attached as Table.2	18,051,000	19,652,000	08.07.2015	30.07.2015	03.08.2015	1.Eng.Ubaid-ur-Rehman (DDO (T)) 2.Syed ShafqatHussainBukhari (DO Roads) 3.Muhammad AslamSuprient: 4.Muhammad AkramSiddiquiSuprient: (W&S)
3	List of 2-Nos. development schemes attached as Table.4	14,893,000	15,424,000	29.07.2015	18.08.2015	20.08.2015	1.Muhammad AkramSiddiquiSuprient: (W&S) 2.Syed ShafqatHussainBukhari (DO Roads) 3.Eng.Ubaid-ur-Rehman (DOP) 4.Rafiq Ahmed NTR.BR
4	List of 13-Nos. development schemes attached as Table.5	20,007,000	36,400,195	06.09.2015	18.09.2015	21.09.2015	1..Muhammad AkramSiddiquiSupri: (W&S) 2.Bashir Ahmed (DO Roads) 3.Rafiq Ahmed NTR.BR
5	List of 2-Nos. development schemes attached as Table.7	1,865,000	3,891,766	15.09.2015	29.09.2015	01.10.2015	1..Muhammad AkramSiddiquiSupri: (W&S) 2.Bashir Ahmed (DO Roads)

Sr. No.	Name of Scheme	Budget	Expenditure	Advertisement	Issuance of Tender Date	Tender Opening Date	Present Member of Tender Board Committee
6	List of 7-Nos. development schemes attached as Table.8	7,465,000	20,218,820	16.09.2015	06.10.2015	08.10.2015	1.Muhammad AslamNaibTehsildar 2.Asif Mehmood (Representative of EDO F&P) 3.Bashir Ahmed (DO Roads) 4.Muhammad AkramSiddiquiSupri: (W&S)
7	List of 32-Nos. development schemes attached as Table.10	46,418,000	75,143,712	27.11.2015	11.12.2015	14.12.2015	1.Muhammad AkramSiddiqueSupri: (W&S) 2.Bashir Ahmed (DO Roads) 3.Muhammad SidiqueSupri: (R/O EDO F&P)
8	List of 3-Nos. development schemes attached as Table.12	4,512,000	8,446,425	20.12.2015	04.01.2016	05.01.2016	1.Muhammad AkramSiddiqueSupri: (W&S) 2.Bashir Ahmed (DO Roads) 3.Asif Mehmood R/O EDO (F&P)
9	List of 19-Nos. development schemes attached as Table.13	56,823,000	47,627,708	13.01.2016	25.01.2016	27.01.2016	1.Asif Mehmood R/O EDO (F&P) 2.Bashir Ahmed (DO Roads) 3.Abdul Hamid Malik N.T (Saddar)
10	List of 8-Nos. development schemes attached as Table.14	7,719,600	1,147,362	17.02.2016	01.03.2016	02.03.2016 04.03.2016	1.Muhammad AkramSiddiqueSupri: (W&S) 2.Muhammad SidiqueSupri: (R/O EDO F&P) 3.Muhammad AslamSupri: R/O DCO Office
11	List of 1-No. development scheme attached as Table.17	7,498,000	6,114,000	23.04.2016	05.05.2016	06.05.2016	1.Bashir Ahmed (DO Roads) 2.DDO (P) BWP 3.Muhammad AkramSiddiqueSupri: (W&S)
Total			274,962,988				
Grand Total			690,048,540				

Annex – E
[Para 1.2.2.5]

**Irregular expenditure due to splitting of works and avoidance of fair
tendering process – Rs 22.243 million**

(Amount in rupees)

Sr. No.	Name of Quarter	Address	Total No. of Bills	Amount	Bills at Sr. No. of annual account
1	Quarter No. 1 - B	Officers Colony APE Road BWP	5	245,000	1-527-528-989-1045
2	Quarter No. 2 - B	Officers Colony APE Road BWP	13	634,390	2-988-994-996-1043-1044-1517-1561-2151-2338-2339-2347-
3	Quarter No. 15 - C	Officers Colony Noor Mehal Road BWP	25	1,215,421	4-566-568-569-570-773-774-775-776-1018-1025-1131-1552-1553-1554-1555-1556-1557-1558-2711-2712-2713-2715-2716-2717
4	Quarter No. 17 - C	Officers Colony Noor Mehal Road BWP	4	196,000	3-1023-1661-1707
5	Quarter No. 20 - C	EDO (Education) Office BWP	9	437,917	5-1288-1359-1374-2254-2255-2256-2278-2279
6	Quarter No. 13 - C	Officers Colony Noor Mehal Road BWP	7	344,167	6-640-1013-2142-2143-2464-2465
7	Quarter No. 12 - C	Officers Colony Noor Mehal Road BWP	26	1,148,795	7-17-18-101-102-617-618-621-646-878-887-1015-1122-1329-1478-1479-1867-1889-1890-1892-1894-1896-1897-1898-1901-1912
8	Quarter No. 14 - C	Officers Colony Noor Mehal Road BWP	3	144,487	8-1638-2639
9	Quarter No. 10 - C	Officers Colony Noor Mehal Road BWP	3	127,000	9-1026-1477
10	Quarter No. 9 - C	Officers Colony Noor Mehal Road BWP	7	343,655	10-842-1014-1323-1708-2388-2399
11	Quarter No. 5 - C	Officers Colony Noor Mehal Road BWP	3	147,000	11-432-1090
12	Quarter No. 3 - C	Officers Colony Club Road BWP	7	316,400	13-16-608-641-831-2150-2543

Sr. No.	Name of Quarter	Address	Total No. of Bills	Amount	Bills at Sr. No. of annual account
13	Quarter No. 55 - D	Officers Colony Club Road BWP	14	663,353	24-606-613-886-891-901-1008-1404-1405-1597-2139-2502-2514-2574
14	Quarter No. 51 - D	Officers Colony APE Road BWP	4	386,664	25-1027-1423-1302
15	Quarter No. 59 - D	Officers Colony Noor Mehal Road BWP	3	350,767	26-1302-1463
16	Quarter No. 58 - D	Officers Colony Noor Mehal Road BWP	7	326,988	28-750-834-1462-1599-1600-2535
17	Quarter No. 50 - D	Officers Colony APE Road BWP	5	214,201	29-1009-2110-2111-2194
18	Quarter No. 53 - D	Officers Colony APE Road BWP	7	266,196	31-599-1031-1132-1133-1533-1532
19	Quarter No. 72 - D	Officers Colony Club Road BWP	4	160,082	32-2503-2504-2518
20	Quarter No. 16 - D	Officers Colony Noor Mehal Road BWP	8	391,482	35-120-1481-1482-1483-2674-2675-2680
21	Quarter No. 30 - D	Officers Colony Noor Mehal Road BWP	11	523,424	37-342-345-346-3491-2492-2493-2494-2608-2636-2637
22	Quarter No. 29 - D	Officers Colony APE Road BWP	7	277,862	38-450-1639-1647-2638-2652-2653
23	Flate No. 2	Offices Colony Near Circuit House BWP	11	519,149	39-592-993-995-1028-1039-1994-1995-1996-1997-1998
24	Quarter No. 21 - D	Officers Colony Noor Mehal Road BWP	3	147,046	42-115-1011
25	Quarter No. 12 - D	Officers Colony APE Road BWP	14	687,559	43-490-565-723-732-879-1174-1456-1702-1888-1895-1914-2018-2025
26	Quarter No. 70 - D	Officers Colony AbbsManzil BWP	12	555,197	45-758-762-977-1571-1572-1573-1581-1594-2024-2026-2027
27	Quarter No. 35 - D	Officers Colony APE Road BWP	10	474,108	46-462-710-839-883-884-2011-2049-2605-2606
28	Quarter No. 17 - D	Officers Colony Noor Mehal Road BWP	7	290,304	47-117-609-1484-1485-1486-1663
29	Quarter No. 46 - D	Officers Colony APE	3	128,680	48-396-397

Sr. No.	Name of Quarter	Address	Total No. of Bills	Amount	Bills at Sr. No. of annual account
		Road BWP			
30	Quarter No. 24 - D	Officers Colony Noor Mehal Road BWP	12	585,999	49-593-708-881-882-1010-1204-1523-1524-2446-2658-2659
31	Quarter No. 52 - D	Officers Colony Noor Mehal Road BWP	9	424,224	53-604-772-1334-2070-2079-2080-2081-2084
32	Quarter No. 13 - D	Officers Colony Noor Mehal Road BWP	10	484,932	54-92-114-729-850-908-1016-1999-2000-2239
33	Quarter No. 57 - D	Officers Colony Noor Mehal Road BWP	4	177,725	55-2409-2410-2413
34	Quarter No. 20 - D	Officers Colony Noor Mehal Road BWP	4	193,888	56-1470-2412-2542
35	Quarter No. 78 - D	Officers Colony Noor Mehal Road BWP	7	333,694	57-586-1285-1403-2269-2271
36	Quarter No. 77 - D	Officers Colony Noor Mehal Road BWP	5	243,000	58-1291-1347-1360-2258
37	Quarter No. 75 - D	Officers Colony Railway Road BWP	7	563,500	59-1064-1373-2270-2272-2273-2277
38	Quarter No. 22 - D	Officers Colony Noor Mehal Road BWP	8	390,724	60-341-594-670-672-761-890-1007
39	Quarter No. 23 - D	Officers Colony Noor Mehal Road BWP	12	584,895	61-728-735-1017-2134-2135-2152-2212-2213-2219-2570-2572
40	Quarter No. 26 - D	Officers Colony Noor Mehal Road BWP	15	737,318	62-709-711-889-1521-1522-2131-2132-2133-2144-2145-2146-2569-2571-2573
41	Quarter No. 39 - D	Officers Colony APE Road BWP	4	432,765	63-736-1189-2077
42	Quarter No. 32 - D	Officers Colony Noor Mehal Road BWP	13	622,253	65-756-841-845-1339-2007-2008-2009-2010-2536-2537-2538-2539
43	Quarter No. 42 - D	Officers Colony APE Road BWP	13	566,397	68-645-722-853-1333-1900-1911-1921-1924-1925-1933-1934-1945
44	Quarter No. 22 - D	Officers Colony Bahawalpur	9	435,371	69-571-1333-2002-2003-2004-2473-2474-2475

Sr. No.	Name of Quarter	Address	Total No. of Bills	Amount	Bills at Sr. No. of annual account
45	Quarter No. 25 - D	Officers Colony Noor Mehal Road BWP	5	240,210	70-730-738-2246-2247
46	Quarter No. 33 - D	Officers Colony APE Road BWP	4	130,067	72-1926-1935-2666
47	Quarter No. 44 - D	Officers Colony Bahawalpur	5	482,645	73-1054-1189-1190-2495
48	Quarter No. 45 - D	Officers Colony Noor Mehal Road BWP	4	183,317	74-1038-2477-2484
49	Quarter No. 1	Highway Colony Hasilpur	5	195,862	2625-1751-1752-1755-1756
50	Quarter No. 1	Dy. DO (Buildings) APE	4	195,361	2180-2181-2186-2189
51	Quarter No. 43 - D	Officers Colony APE Road BWP	11	526,729	76-1000-1003-1005-1400-1401-1417-1418-1487-1488-1489
52	Quarter No. 34 - D	Officers Colony APE Road BWP	8	383,061	77-391-392-393-394-488-1203-1411
53	Quarter No. 31 - D	Officers Colony Noor Mehal Road BWP	9	430,391	80-607-1464-1466-1467-1469-1495-1496-1497
54	Quarter No. 36 - D	Officers Colony APE Road BWP	6	268,994	81-93-112-395-447-2602
55	Flat No. 12	Officers Colony Near Circuit House BWP	6	255,747	82-1450-1537-1566-109-605
56	Flat No. 11	Officers Colony Near Circuit House BWP	4	157,585	83-1906-110-523
57	Flat No. 9	Officers Colony Near Circuit House BWP	8	352,832	84-1636-1637-1644-2140-2406-111-522
Total				22,242,780	

Annex – F
[Para 1.2.2.6]

Unauthorized retention and refund of additional performance securities before prescribed period – Rs 11.394 million

(Amount in Rupees)

Sr. No.	Vr. No.	Date of refund	Date of Commencement	Due Date of Completion	Name of Contractor	Name of Work	Amount of Security
1	196	16.02.16	05.12.15	05.04.16	M/S Atif Builders	Re Construction of Dangerous Building in Govt. Boys Primary School Nahar Wali MarkazSammaSatta Tehsil & District Bahawalpur.	354,830
2	217	16.02.16	25.08.15	25.08.16	M/S United Corporation	Supplimentary Grant for Provision of Basic infrastucture of DHOs/THQs HosptialYazman.	1,400,000
3	286	24.02.16	01.09.15	01.09.16	M/S United Corporation	Up Gradation of Govt. Girls High School Chak No.42/DB to Higher Secondary level Tehsil Yazman.	2,620,000
4	365	27.02.16	31.01.15	30.04.16	M/s Yahya Enterprises	Construction of Building of Govt. Institute for slow learners Bahawalpur.	2,884,864
5	368	27.02.16	21.10.15	21.12.15	Muhammad Shahid	Replacement / Repair of Roof of District Treasury double lock and single lock and Allied rooms Bahawalpur.	208,400
6	369	27.02.16	17.10.15	30.11.15	ShafiqueurRahman	Repair / Rehabilitation of AC Office KhairpurTamewali	166,000
7	111	03.03.16	17.10.15	17.01.16	Mr. NadeemAkra	Construction of Building of	707,000

Sr. No.	Vr. No.	Date of refund	Date of Commencement	Due Date of Completion	Name of Contractor	Name of Work	Amount of Security
					m	Saraiki Adbi Majlis Bahawalpur.	
8	113	03.03.16	02.09.15	02.07.16	Iftikhar Ahmad Nasir	Supplimentary Grant for Provision of Basic infrastructre of DHOs / THQs Hospital Khairpur tamewali.	1,465,100
9	425	11.03.16	25.08.15	25.08.16	Mr. Nasir Ali	Supplimentary Grant for Provision of Basic infrastructre of DHOs / THQs Hospital Hasilpur.	1,049,000
10	227	31.12.15	13.10.11	17.11.15	Muhammad Saleem Khan	Rehabilitation of Hostel Block Para medical School bahawalpur.	538,800
Total							11,393,994

Annex – G
[Para 1.2.2.9]

**Unauthorized execution and payment of quantities of work in excess of T.S
estimates – Rs 7.127 million**

(Amount in Rupees)

Sr. No.	Name of Work	Name of Items	Qty as per TSE	Qty as per M.B	Diff.	Rate	Unit	Amount	M.B No and Page No.
1	Re-Construction of the Government High School Israni Tehsil KHAIRPUR TAMEWALI	Pacca Brick Work in foundation and plinth with cement sand mortar 1:6	3028	3450	422	15767.70	% Cft	66,540	105/715, P-106
2	Const. of Boundary Wall the Government Primary School Chak No. 91/F Tehsil HLP	Pacca Brick Work in foundation and plinth with cement sand mortar 1:6	3923	4201	278	15578.05	% Cft	43,307	2947/1182, P-48
		Pacca Brick Work in other than building with cement sand mortar 1:5	6668	6807	139	16417.70	% Cft	22,821	2947/1182, P-49
		Fabrication of mild steel reinforcement i/c cutting, bending, lying in position i/c cost of binding wire, its labour charges also removal of rust from bar (deformed bar) 40 Grade	49	71	22	11328.95	% Kg	2,492	2947/1182, P-50
		Reinforced cement concrete in slab of rafts / strip, foundation, base slabs of columns and retaining walls etc	57	78	21	231.45	P. Cft	4,860	2947/1182, P-50
3	Re-Construction of dangerous Building GGPS Ninday Lal Tehsil AHMADPUR EAST	Pacca Brick Work in foundation and plinth with cement sand mortar 1:6	1227	1663	436	15578.05	% Cft	67,920	2956/1191, P-115

Sr. No.	Name of Work	Name of Items	Qty as per TSE	Qty as per M.B	Diff.	Rate	Unit	Amount	M.B No and Page No.
4	Re-Construction of dangerous Building BastiBaiddaran Tehsil AHMADPUR EAST	Pacca Brick Work in foundation and plinth with cement sand mortar 1:6	2743	2847	104	15767.70	% Cft	16,398	239/1078-P-35
5	Re-Construction of dangerous Building GPS Ahmed BukhshBhatti Tehsil AHMADPUR EAST	Pacca Brick Work in ground floor with cement sand mortar 1:6	2642	2685	43	15767.70	% Cft	6,780	120/830, P-49
6	Re-Construction of dangerous Building GGHSS Uch Sharif Tehsil AHMADPUR EAST	Pacca Brick Work in foundation and plinth with cement sand mortar 1:6	4163	4523	360	15578.05	% Cft	56,081	2957/1192-P-173
		Pacca Brick Work in ground floor with cement sand mortar 1:6	5182	5230	48	16605.00	% Cft	7,970	2957/1192-P-174
		Pacca Brick Work in ground floor with cement sand mortar 1:5	528	540	12	16955.05	% Cft	2,035	2957/1192-P-176
7	Up-gradation of GES DhoorKot to High level Tehsil AHMADPUR EAST	Pacca Brick Work in foundation and plinth with cement sand mortar 1:6	6986	7819	833	15578.05	% Cft	129,765	118/828, P-57
		Pacca Brick Work in other than building with cement sand mortar 1:5	3991	7499	3508	16417.70	% Cft	575,933	118/828, P-58
8	Provision of Missing Infrastructure at THQ Hospital AHMADPUR EAST	Pacca Brick Work in foundation and plinth with cement sand mortar 1:6	19522	20963	1441	15578.05	% Cft	224,480	87/1522, P-111
		Pacca Brick Work in ground floor with cement sand mortar 1:6	17649	17664	15	16605	% Cft	2,491	87/1522, P-113
		Reinforced cement concrete in slab of rafts / strip, foundation, base slabs of columns and retaining walls etc 1:2:4	4615	6480	1865	314.3	P. Cft	586,170	87/1522, P-115

Sr. No.	Name of Work	Name of Items	Qty as per TSE	Qty as per M.B	Diff.	Rate	Unit	Amount	M.B No and Page No.
		Fabrication of mild steel reinforcement i/c cutting, bending, lying in position i/c cost of binding wire, its labour charges also removal of rust from bar (deformed bar) 40 Grade	1414 7	1435 7	210	11328. 95	% Kg	23,791	87/15 22, P-114
		Pacca Brick Work in other than building with cement sand mortar 1:5	2779	2894	115	16417. 7	% Cft	18,880	87/15 22, P-117
		Pacca Brick Work in other than building with cement sand mortar 1:4	288	349	61	16883. 5	% Cft	10,299	87/15 22, P-131
9	Provision of Missing Infrastructure at THQ Hospital Yazman	Dismantling of pacca brick work cement sand mortar	1248 6	1326 1	775	1660.5 5	% Cft	12,869	62/14 97, P-47
		Pacca Brick Work in other than building with cement sand mortar 1:5	1929 7	1953 6	239	15124. 85	% Cft	36,148	62/14 97, P-50
		Dismantling cement concrete plain 1:2:4	140	313	173	4297.9	% Cft	7,435	62/14 97, P-52
		PVC Pipe 4" dia	1729	1930	201	169.15	P. Rft	33,999	62/14 97, P-53
10	Re-Construction of Dangerous Building the Government High School Chak No. 12/BC BAHAWAL PUR	Fabrication of mild steel reinforcement i/c cutting, bending, lying in position i/c cost of binding wire, its labour charges also removal of rust from bar (deformed bar) 40 Grade	3819	4555	736	11095. 9	% Kg	81,666	138/7 48, P-77- 78
11	Re-Construction of Dangerous Building the Government Girls High School Habib Colony BAHAWAL PUR	Pacca Brick Work in ground floor with cement sand mortar 1:6	3742	4453	711	16605	% Cft	118,062	20/14 55, P-142

Sr. No.	Name of Work	Name of Items	Qty as per TSE	Qty as per M.B	Diff.	Rate	Unit	Amount	M.B No and Page No.
12	Const. of Multani Gate BAHAWAL PUR	Reinforced cement concrete in slab of rafts / strip, foundation, base slabs of columns and retaining walls etc 1:2:4	224	2146	1922	231.45	P. Cft	444,847	2926/1161, P-65
		Fabrication of mild steel reinforcement i/c cutting, bending, lying in position i/c cost of binding wire, its labour charges also removal of rust from bar (deformed bar) 40 Grade	4431	5851	1420	11328.95	% Kg	160,871	2926/1161, P-65
		P/F C.I Jalli i/c angle iron frame i/c design etc complete	0	229	229	600.00	P.S ft	137,400	2926/1161, P-70
13	Const. of Ahmed Puri Gate Bahawalpur	P/F Hand craft tiles special design and colour 10mm thick	1105	1120	15	1642.00	P.S ft	24,630	2920/1085, P-194
14	Provision of Missing Infrastructure at THQ Hospital Yazman	P/L single layer of tiles 9x4.5x1.5	11451	21398	9947	6218.80	% Cft	618,584	62/1497, P-51
		Distemping old surface two coats	17996	23590	5594	499.30	% Sft	27,931	62/1497, P-85
		P/L master tiles 12"x12" stone effect in granite SEG series SB flooring diagonal shape over a bed of 3/4" thick cement mortar 1:2 i/c white cement pigment and sealer etc	623	1188	565	129.72	P.S ft	73,292	62/1497, P-90
		P/L master tiles 12"x12" stone effect in granite SEG series SB dado/ skirting of approved shape over a bed of 3/4" thick cement mortar 1:2 i/c white cement pigment and sealer etc	1939	3586	1647	137.08	P.S ft	225,771	62/1497, P-92
15	Establishment of satellite station of Punjab forensic science agency at divisional level in Punjab one at	P/L Master tiles 16x16 flooring	3852	4449	597	171.70	P.S ft	102,505	Vr. No. 70 dated 14-12-16
		P/L PCC Kurb stone K4	0	315	315	109.18	P. Rft	34,392	
		P/L Tuff paviour 60mm thick 7000 psi	0	12417	12417	73.95	P. Sft	918,237	
		P/F Razor Cut wire 4 rowz	0	591	591	229.00	P. Rft	135,339	

Sr. No.	Name of Work	Name of Items	Qty as per TSE	Qty as per M.B	Diff.	Rate	Unit	Amount	M.B No and Page No.
	BAHAWAL PUR								
16	Const. of multipurpose hall and 2 class rooms Tibbia College BAHAWAL PUR	Master Tiles 16x16 flooring	2019	2488	469	168.68	P.S ft	79,111	Vr. No. 650 dated 06/20 16
		Master Tiles 16x16 skirting	642	1232	590	176.48	P.S ft	104,123	
		P/L Tuff paviour 60mm thick 7000 psi	2940	7372	4432	72.64	P.S ft	321,940	
		P/F Submercible pump Italy made 3 BHP 2850 rtm	0	1	1	121000.00	Eac h	121,000	
		P/F GoldaMatic Pump G-2	0	3	3	14100.00	Eac h	42,300	
		P/F Dura water tank plastic best quality 500 gallon	0	3	3	25000.00	Eac h	75,000	
17	Re-Construction of Dangerous Building the Government Girls High School Habib Colony BAHAWAL PUR	Pacca Brick Work in F&P with cement sand mortar 1:6	3219	3367	148	15578.05	% Cft	23,056	75/15 10, P-75
		RCC Pipe 6" dia	60	116.5	56.5	119.15	P.R ft	6,732	75/15 10, P-103
18	Provision of Missing infrastructure at THQ Hospital HasilPur	P/L master finished cermic tiles 10"x13" size dado/skorting over a bed of 3/4" thick cement mortar 1:2 etc	245	540	295	128.93	P.S ft	38,034	2922/ 1087, P-174
19	Provision of Missing infrastructure at THQ KhairpurTam ewali	Pacca Brick Work in F&P with cement sand mortar 1:6	1103 6	1424 9	3213	15578.05	% Cft	500,523	2918/ 1083, P-179
		Fabrication of mild steel reinforcement i/c cutting, bending, lying in position i/c cost of binding wire, its labour charges also removal of rust from bar (deformed bar) 40 Grade	123	168	45	11328.95	% Kg	5,098	2918/ 1083, P-181
20	Const. of Mori Gate BAHAWAL	P/F hand crafted tiles special design coloured mosaic tiles different size	1160	1362	202	1642.00	P.S ft	331,684	2469/ 1335, P-153

Sr. No.	Name of Work	Name of Items	Qty as per TSE	Qty as per M.B	Diff.	Rate	Unit	Amount	M.B No and Page No.
	PUR	Extra rate for making special type architectural work	0	2340	2340	155.00	P.S ft	362,700	2469/1335, P-145
		P/F Spot lights / celing lights with energy saver bulb 24 watt	0	5	5	700.00	Eac h	3,500	2469/1335, P-151
		P/F above 20" height RCC Architectural domes having base 4.5'x4.5'x8	0	2	2	24500.00	Eac h	49,000	2469/1335, P-157
Total								7,126,792	

Annex – H
[Para 1.2.2.10]

Payment of non schedule items without approval of competent authority – Rs 4.723 million

(Amount in Rupees)

Sr. No.	Name of Scheme	Description	Quantity	Unit	Rate	Amount	M.B No. /Page No.
1	Re-Const. of Dangerous Building GGHS Habib Colony BWP	P/F at site of work electric / paneled board	1	Each	7592.40	7,592	75/1510, P-87
		P/F at site of work white board with laminated sheet	128	P. Sft	91.91	11,764	75/1510, P-105
		P/F at site of work plastic made water tank 200 gallon capacity	1	Each	12737.25	12,737	75/1510, P-104
		P/F at site of work Golda Matic Pump	1	Each	14785.20	14,785	75/1510, P-105
		P/L tuff pavers 60-mm thick having 7000 Psix	1164	P. Sft	76.92	89,535	75/1510, P-107
2	Const. of Multani Gate BWP	P/F C.I Jalli i/c angle iron frame i/c design etc complete	229	P.Sft	600.00	137,400	2926/1161, P-70
3	Establishment of Sattelite Station of Punjab Forensic Science Agency (Crime Science Unit) at Divisional Level in Punjab one at Bahawalpur	P/L PCC Kurb stone K4	315	P. Rft	109.18	34,392	Vr. No. 70 dated 14-12-16
		P/L Tuff pavour 60mm thick 7000 psi	12417	P. Sft	73.95	918,237	
		P/F Razor Cut wire 4 rowz	591	P. Rft	229.00	135,339	
4	Const. of multipurpose hall and 2 class rooms Tibbia College BWP	P/L Tuff pavour 60mm thick 7000 psi	7372	P.Sft	72.64	535,502	Vr. No. 650 dated 06/2016
		P/F Submercible pump itly made 3 BHP 2850 rtm	1	Each	121000.00	121,000	
		P/F Goldamatic Pump G-2	3	Each	14100.00	42,300	
		P/F Dura water tank plastic best quality 500 gallon	3	Each	25000.00	75,000	

Sr. No.	Name of Scheme	Description	Quantity	Unit	Rate	Amount	M.B No. /Page No.
5	Const. of Mori Gate BWP	P/F hand crafted tiles special design coloured mosaic tiles different size	1362	P.Sft	1642.00	2,236,404	2469/1335, P-153
		P/F Philips LED bright lights BDP 100 20W	40	Each	8500.00	340,000	2469/1335, P-154
		P/L Tuff Pavers 60mm thick having 7000 PSI	142	P.Sft	80.00	11,360	2469/1335, P-159
Total						4,723,348	

Annex – I
[Para 1.2.2.14]

**Purchase of furniture, machinery and equipment’s without approval
of the Austerity Committee - Rs 1.694 million**

1). Purchase of Machinery

(Amount in Rupees)

Voucher No.	Date	Gross Amount	Company	Particulars
09	13-07-2015	34,749	Sial Traders	Purchase of Machinery
20	13-07-2015	14,625	Royal Enterprises	Purchase of Machinery
28	13-07-2015	19,305	Royal Enterprises	Purchase of Machinery
101	21-09-2105	14,625	Mirza Enterprises	Purchase of Machinery
160	12-10-2105	26,325	Mirza Enterprises	Purchase of Machinery
172	12-10-2015	48,555	Royal Enterprises	Purchase of Machinery
254	07-12-2015	48,555	Royal Enterprises	Purchase of Machinery
297	06-01-2016	14,625	Mirza Enterprises	Purchase of Machinery
307	06-01-2016	19,305	Mohid Association	Purchase of Machinery
347	03-02-2016	45,446	Mirza Enterprises	Purchase of Machinery
356	03-02-2016	18,135	Royal Enterprises	Purchase of Machinery
357	03-02-2016	18,135	Sial Traders	Purchase of Machinery
385	06-02-2016	22,500	Sial Traders	Purchase of Machinery
438	07-03-2016	14,274	Sial Traders	Purchase of Machinery
459	15-03-2016	8,500	Royal Enterprises	Purchase of Machinery
462	21-03-2016	49,725	Royal Enterprises	Purchase of Machinery
471	29-03-2016	49,491	Allah Daad Enterprises	Purchase of Machinery
481	06-04-2016	16,965	Allah Daad Enterprises	Purchase of Machinery
593	27-05-2016	18,720	Hashmi Enterprises	Purchase of Machinery
628	09-06-2016	73,125	Allah Daad Enterprises	Purchase of Machinery
629	09-06-2016	99,391	Allah Daad Enterprises	Purchase of Machinery
Total		675,076		

2). Purchase of Furniture

(Amount in Rupees)

Voucher No.	Date	Gross Amount	Company	Particulars
39	10-08-2015	42,705	Hashmi Enterprises	Purchase of F&F
40	10-08-2015	29,835	Hashmi Enterprises	Purchase of F&F
100	10-08-2015	27,612	Mirza Enterprises	Purchase of F&F
161	12-10-2105	40,365	Mirza Enterprises	Purchase of F&F
162	12-10-2105	45,630	Mirza Enterprises	Purchase of F&F
228	31-10-2015	49,725	Royal Enterprises	Purchase of F&F
229	31-10-2015	49,725	Mirza Enterprises	Purchase of F&F
298	06-01-2016	49,140	Mirza Enterprises	Purchase of F&F
308	06-01-2016	49,140	Mohid Association	Purchase of F&F
310	06-01-2016	14,625	Friend Star	Purchase of F&F
402	06-02-2016	29,659	Hashmi Enterprises	Purchase of F&F
403	06-02-2016	84,240	Hashmi Enterprises	Purchase of F&F
404	06-02-2016	29,659	Hashmi Enterprises	Purchase of F&F
480	06-04-2016	28,080	Allah Daad Enterprises	Purchase of F&F
514	23-04-2016	19,597	Allah Daad Enterprises	Purchase of F&F
524	23-04-2016	38,259	Allah Daad Enterprises	Purchase of F&F
527	23-04-2016	42,705	Allah Daad Enterprises	Purchase of F&F
528	23-04-2016	48,555	Allah Daad Enterprises	Purchase of F&F
540	03-05-2016	33,345	Allah Daad Enterprises	Purchase of F&F
606	31-05-2016	45,630	Allah Daad Enterprises	Purchase of F&F
630	09-06-2016	32,760	Allah Daad Enterprises	Purchase of F&F
657	16-06-2016	92,200	Royal Enterprises	Purchase of F&F
659	16-06-2016	96,000	Royal Enterprises	Purchase of F&F
Total		1,019,191		

Annex – J
[Para 1.2.2.15]

**Irregular expenditure on purchase of medicine from local market -
Rs 1.038 million**

(Amount in Rupees)

Sr. No.	Name of Supplier	Bill No.	Date of Bill	Sanction No./ Date	Amount Gross	Observations
1	Winsome Pharma	752	28.11.2014	Not available	86,770	<ul style="list-style-type: none"> • No demand • No quotation call letter • No quotations • No comparative statement • No supply order • No sanction order • No physical Inspection report • MS purchases at bill No. 753 dated 24.11.2014, means bills were arranged just
2	Winsome Pharma	Bill not available	Nil	1088 01.12.2014	86,770	<ul style="list-style-type: none"> • No demand • No quotation call letter • No quotations • No comparative statement • No supply order • Bill of the firm also not available for checking stock entry
3	Winsome Pharma	767	04.05.15	427/ 06.05.2015	34,000	<ul style="list-style-type: none"> • No demand • No supply order
4	Winsome Pharma	762	01.04.2015	Not available	86,770	<ul style="list-style-type: none"> • No demand • No quotation call letter • No quotations • No comparative statement • No supply order
5	Al Makkah Medical store	1742	Nil	17.06.2015	82,250	<ul style="list-style-type: none"> • No demand • No quotation call letter • No quotations • No comparative statement • No supply order
6	Winsome Pharma	752	28.11.2014	Not available	86,770	<ul style="list-style-type: none"> • No demand • No quotation call letter • No quotations • No comparative statement • No supply order • No sanction order
7	Winsome Pharma	752	28.11.2014	Not available	86,770	<ul style="list-style-type: none"> • No demand • No quotation call letter • No quotations

Sr. No.	Name of Supplier	Bill No.	Date of Bill	Sanction No./ Date	Amount Gross	Observations
						<ul style="list-style-type: none"> No comparative statement No supply order No sanction order
8	Winsome Pharma	760	02.04.2015	244/02.04.2015	49,200	<ul style="list-style-type: none"> No demand No supply order MS seemed to be so active in making payment on the same date of supply as per bill dater without physical verification the quality/ quantity of the stock
9	Winsome Pharma	749	10.11.2014	1005 / 01.11.2014	49,300	<ul style="list-style-type: none"> No demand Splitting was made just to avoid quotation process No supply order MS seemed to be so active in making payment as the bill send by the supplier on 10.11.2014 while the sanction was made on 01.11.2014 which seemed that the Advance payment has been made.
10	Winsome Pharma	753	24.11.2014	1083/28.11.2014	99,160	<ul style="list-style-type: none"> No demand No quotation call letter No quotations No comparative statement As per bill No. 752 the LP was purchased from the firm on 28.11.2014 while on 24.11.2014 the bill given by the firm was of previous number i.e bill No. 752 which shows the bills were arranged by the DDO
11	Winsome Pharma	747	16.10.2014	No sanction attached	32,500	<ul style="list-style-type: none"> No demand Splitting was made just to avoid quotation process No supply order Physical verification not attached
12	Winsome Pharma	748	18.10.2014	941/20.10.2014	37,400	<ul style="list-style-type: none"> No demand Splitting was made just to avoid quotation process No supply order Sanction of the payment was made on 20.10.2014 before the date of bill
13	Winsome Pharma	744	22.07.2014	664/22.07.2014	43,500	<ul style="list-style-type: none"> No demand Splitting was made just to avoid quotation process

Sr. No.	Name of Supplier	Bill No.	Date of Bill	Sanction No./ Date	Amount Gross	Observations
						<ul style="list-style-type: none"> No supply order Physical inspection/ verification was not on record. Bill date and the sanction was on the same date
14	Al- Makkah Medical store	1720	Nil	622/ 17.06.2015	93,600	<ul style="list-style-type: none"> No demand Quotation call letter, quotations, and comparative statement was not on recor No supply order Physical inspection/ verification was not on record.
15	Winsome Pharma	751	20.11.2 014	No	83,000	<ul style="list-style-type: none"> No demand Quotation call letter, quotations, and comparative statement was not on recor No supply order Physical inspection/ verification was not on record.
Total					1,037,760	

Annex – K
[Para 1.2.3.10]

Overpayment due to non-utilization of packed bitumen – Rs 3.084 million

List A: -

(Amount in Rupees)

Sr. No.	Scheme	Type	M.B No & Page No.	QTY used (Sft)	Rate paid	Amount
1	Const. of M/Road from Dahran Wala Road Chak 153/M to Chak No.161/M theHASIL PUR District BAHAWALPUR	TST	54	30160	3931.865	1,185,850
2	Construction of m/road from HawaldarChowk to Chak No.9/BC &JamilWapdaWaliGalliTibbaBadarSher, Bahawalpur (L=1200 Rft)	TST	874/1201,54-59	30500	3932.765	1,199,493
3	Rehabilitation of m/road from One Unit Chowk to Paradise Colony, Bahawalpur (5950-Rft)	TST	1086/1017(32-37)	148143	4648.5245	6,886,464
4	Construction of M/Road from Haji HabibChowk to BastiCh.ZakaullahMouzaGhulamooArain near BastiLuqmanBAHAWALPUR	TST	45/649(46-47)	36400	3586.2738	1,305,404
5	Construction of M/Road from Bridge MaqboolShaheed to Jhangra to Middle School Uch Sharif TeshilAhmedpur East	TST	918/616(155)	82890	4657.0995	3,860,270
6	construction of M/Road from Chak No.189-M to the Government Boys Primary School Chak No.189-M Tehsil Hasilpur	TST	1077/803	26304	3932.315	1,034,356
7	Construction of M/Road from BastiRiazKot to Basti Doctor Sharif Via Graveyard HASIL PUR	TST	7/1061(45-46)	56612	4134.4238	2,340,580
8	Construction of M/Road from Chak No.145 near bridge to BastiChak No. 145/M HASIL PUR	TST	869/851(99-100)	49805	4138.7738	2,061,316
9	Rehabilitation of m/road from Ada MusafirKhana to HakraGirwan and Pull NosherahJadeed	TST	12/1005(110)	267648	2105.4	5,635,061
10	Special repair of metalled road from Noor Mahal road to house AfzalMohammadia Colony Bahawalpur	TST	910/2186(17)	35000	3583.1238	1,254,093
11	Rehabilitation of Masjid Aqsa Road TibbaBadarSher Bahawalpur	TST	8/1062(31-32)	24285	3932.765	955,072
12	Special repair of metalled road from	DST	57/992(32)	122000	1716.9453	2,094,673

Sr. No.	Scheme	Type	M.B No & Page No.	QTY used (Sft)	Rate paid	Amount
	GanwarShah Mor to DeraGumbandBAHAWALPUR					
13	Special repair of metalled road from Noor PurPully to GullanHattiBAHAWALPUR	DST	50/654(38)	58600	1717.6453	1,006,540
14	Special Repair of M/Road from Uch Sharif (HussainChowk) to BastiArrian	TST	855/1071(95)	29240	3565.8613	1,042,658
15	Special Repair of M/Road from Uch Sharif (HussainChowk) to BastiArrian	DST	855/1071(96)	41020	1718.7653	705,038
16	Special Repair of M/Road from N-5 MouzaGullanLar to MouzaAmmooArrain U/C Mehrab Wala Ahmedpur East	TST	976.2489(72-73)	28580	3569.3113	1,020,109
17	Special Repair of M/Road from Abbasia Link Canal to Abbasia Canal	TST	1050/274(74-75)	32650	3564.0613	1,163,666
		DST	1050/274(74-75)	10950	1717.9253	188,113
18	Special Repair of M/Road from Rescue 1122 Office to Highway Colony Ahmedpur East	TST	60/994(51-52)	14350	3568.5613	512,089
		DST	60/994(51-52)	65417	1720.0253	1,125,189
19	Rehabilitation of Metalled Road from Dewala More Bakhtiari Road to Bait Shikrani	TST	24/188(21)	9000	3589.4238	323,048
20	Rehabilitation of M/Road from AddaPatanni Bela Jhullan Road to Baddani	TST	21/1660(54)	38500	3590.7738	1,382,448
		DST	21/1660(55)	42000	1728.6878	726,049
21	Rehabilitation of M/Road from Bait Ahmed to ChakKehalBastiLashari	TST	981/2499(80-81)	21613	3590.7738	776,074
22	Rehabilitation of M/Road from N-5 AddaZahirpir to Mouza Hoot Mehar Tehsil Ahmedpur East	TST	1056/287(55-56)	110410	3938.165	4,348,128
	Total					44,131,780

List B: -

(Amount in Rupees)

Sr. No.	Scheme	M.B No & Page No.	QTY used (Sft)	Qty of Bitumen 67lbs/100sft	Bitumen in Kg	Rate of Packed Bitumen	Rate of Bulk Bitumen	Dif f.	Amount
1	Const. of M/Road from Dahran Wala Road Chak 153/M to Chak No.161/M HASIL PURDsstt. BAHAWALPUR	54	30160	20207.2	9163.9652	73.875	66.731	7	65,467
2	Construction of m/road from HawaldarChowk to Chak No.9/BC & JamilWapdaWaliGalliTibbaBadarSher, Bahawalpur (L=1200 Rft)	874/1201,54-59	30500	20435	9267.2725	73.875	66.731	7	66,205

Sr. No.	Scheme	M.B No & Page No.	QTY used (Sft)	Qty of Bitumen 67lbs/100sft	Bitumen in Kg	Rate of Packed Bitumen	Rate of Bulk Bitumen	Dif f.	Amount
3	Rehabilitation of m/road from One Unit Chowk to Paradise Colony, Bahawalpur (5950-Rft)	1086 /101 7(32-37)	14814 3	99255.8 1	45012.51	73.875	66.731	7	321,569
4	Construction of M/Road from Haji HabibChowk to BastiCh.ZakauallahMouza GhulamooArain near BastiLuqmanBAHAWA LPUR	45/6 49(46-47)	36400	24388	11059.958	73.875	66.731	7	79,012
5	Construction of M/Road from Bridge MaqboolShaheed to Jhangra to Middle School Uch Sharif TeshilAhmedpur East	918/ 616(155)	82890	55536.3	25185.712	73.875	66.731	7	179,927
6	construction of M/Road from Chak No.189-M to the Government Boys Primary School Chak No.189-M Tehsil Hasilpur	1077 /803	26304	17623.68	7992.3389	73.875	66.731	7	57,097
7	Construction of M/Road from BastiRiazKot to Basti Doctor Sharif Via Graveyard HASIL PUR	7/10 61(45-46)	56612	37930.04	17201.273	68.263	59.642	9	148,292
8	Construction of M/Road from Chak No.145 near bridge to BastiChak No. 145/M HASIL PUR	869/ 851(99-100)	49805	33369.35	15133	73.875	66.731	7	108,110
9	Rehabilitation of m/road from Ada MusafirKhana to HakraGirwan and Pull NosherahJadeed	12/1 005(110)	26764 8	179324.1 6	81323.507	73.875	66.731	7	580,975
10	Special repair of metalled road from Noor Mahal road to house AfzalMohammadia Colony Bahawalpur	910/ 2186 (17)	35000	23450	10634.575	73.875	66.731	7	75,973
11	Rehabilitation of Masjid Aqsa Road TibbaBadarSher Bahawalpur	8/10 62(31-32)	24285	16270.95	7378.8758	73.875	66.731	7	52,715
12	Special repair of metalled	57/9	12200	81740	37069.09	63.234	56.142	7	262,894

Sr. No.	Scheme	M.B No & Page No.	QTY used (Sft)	Qty of Bitumen 67lbs/100sft	Bitumen in Kg	Rate of Packed Bitumen	Rate of Bulk Bitumen	Dif f.	Amount
	road from Ganwar Shah Mor to DeraGumbandBAHAWA LPUR	92(32)	0						
13	Special repair of metalled road from Noor PurPully to GullanHattiBAHAWALP UR	50/654(38)	58600	39262	17805.317	63.234	56.142	7	126,275
14	Special Repair of M/Road from Uch Sharif (HussainChowk) to BastiArrian	855/1071(95)	29240	19590.8	8884.4278	63.234	56.142	7	63,008
15	Special Repair of M/Road from Uch Sharif (HussainChowk) to BastiArrian	855/1071(96)	41020	27483.4	12463.722	63.234	56.142	7	88,393
16	Special Repair of M/Road from N-5 MouzaGullanLar to MouzaAmmooArrain U/C Mehrab Wala AHMADPUR EAST	976.2489(72-73)	28580	19148.6	8683.8901	63.234	56.142	7	61,586
17	Special Repair of M/Road from Abbasia Link Canal to Abbasia Canal	1050/274(74-75)	32650	21875.5	9920.5393	63.234	56.142	7	70,356
		1050/274(74-75)	10950	7336.5	3327.1028	63.234	56.142	7	23,596
18	Special Repair of M/Road from Rescue 1122 Office to Highway Colony Ahmedpur East	60/994(51-52)	14350	9614.5	4360.1758	63.234	56.142	7	30,922
		60/994(51-52)	65417	43829.39	19876.628	63.234	56.142	7	140,965
19	Rehabilitation of Metalled Road from Dewala More Bakhtiari Road to Bait Shikrani	24/188(21)	9000	6030	2734.605	73.875	66.731	7	19,536
20	Rehabilitation of M/Road from AddaPatanni Bela Jhullan Road to Baddani	21/1660(54)	38500	25795	11698.033	73.875	66.731	7	83,571
		21/1	42000	28140	12761.49	73.875	66.731	7	91,168

Sr. No.	Scheme	M.B No & Page No.	QTY used (Sft)	Qty of Bitumen 67lbs/100sft	Bitumen in Kg	Rate of Packed Bitumen	Rate of Bulk Bitumen	Dif f.	Amount
		660(55)							
21	Rehabilitation of M/Road from Bait Ahmed to ChakKehalBastiLashari	981/2499 (80-81)	21613	14480.71	6567.002	73.875	66.731	7	46,915
22	Rehabilitation of M/Road from N-5 AddaZahirpir to Mouza Hoot Mehar Tehsil Ahmedpur East	1056/287(55-56)	110410	73974.7	33547.526	73.875	66.731	7	239,664
Total			1412077		429052.5362				
Grand Total									3,084,193