



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
RAHIM YAR KHAN
AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS.....	ix
Table 1: Audit Work Statistics	ix
Table 2: Audit Observations Classified by Category.....	ix
Table 3: Outcome Statistics.....	x
Table 4: Irregularities Pointed Out.....	xi
Table 5: Cost Benefit.....	xi
CHAPTER 1	1
1.1 District Government Rahim Yar Khan	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts.....	2
1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2015-16	5
1.1.4 Brief Comments on the Status of Compliance with PAC Directives	5
1.2 AUDIT PARAS	6
1.2.1 Non Production of Record	6
1.2.2 Irregularities & Non Compliance.....	8
1.2.3 Internal Control Weaknesses.....	27
ANNEX.....	48

ABBREVIATIONS AND ACRONYMS

AEO	Assistant Education Officer
ARA	Adhoc Relief Allowance
BHUs	Basic Health Units
CD	Community Development
CFT	Cubic Feet
C&W	Communication & Works
EST	Elementary School Teacher
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
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
DST	Double Surface Treatment
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance & Planning
FD	Finance Department
GST	General Sales Tax
HRA	House Rent Allowance
HSRP	Health Sector Reforms Program
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
Lbs	Pounds
LG&CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rates Schedule

MS	Medical Superintendent
NSB	Non Salary Budget
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCPS	Pre-cast Parabolic Segment
PDG	Punjab District Government
PESRP	Punjab Education Sector Reforms Programme
PFR	Punjab Financial Rules
PIPIP	Punjab Integrated Production Improvement Project
PLGO	Punjab Local Government Ordinance
PMIU	Programme Monitoring and Implementation Unit
POF	Pakistan Ordinance Factory
PPRA	Punjab Public Procurement Regulatory Authority
PTC	Primary Teacher Certificate
PWD	Public Works Department
RCC	Reinforced Cement and Concrete
RHC	Rural Health Centre
SE	Superintending Engineer
S&GAD	Services & General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administration
TS	Technical Sanction
TST	Triple Surface Treatment
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 Accounts of District Governments.

The report is based on audit of the accounts of various offices of the District Government, Rahim Yar Khan for the financial year 2015-16. The Directorate General of Audit District Governments, Punjab (South), Multan, conducted audit during the year 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 Rs 1 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.

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 4,830 mandays and the budget amounting to Rs 19.050 million was allocated in audit year 2016-17. 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, Rahim Yar Khan for the financial year 2015-16 and the findings included in the Audit Report.

The District Government, Rahim Yar Khan 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 Zila Nazim / Zila Council was not elected, therefore, the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of Punjab in February, 2010.

District Rahim Yar Khan is administratively divided into four Tehsils namely Rahim Yar Khan, Sadiq Abad, Khan Pur and Liaqat Pur.

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 Rahim Yar Khan for the financial year 2015-16, auditable expenditure under the jurisdiction of Regional Director Audit, District Governments, Bahawalpur, was Rs 12,255.647 million covering one PAO and 425 formations. Out of this, RDA Bahawalpur audited an expenditure of Rs 2,541.123 million which, in terms of percentage, was 21 per cent of total auditable expenditure and irregularities amounting to Rs 23,142.123 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 Rahim Yar Khan for the financial year 2015-16, were Rs 16.744 million. RDA Bahawalpur audited receipts of Rs 11.696 million which, in terms of percentage, was 70 per cent of total receipts and irregularities amounting to Rs 8.958 million were pointed out.

b) Recoveries at the instance of audit

Recoveries of Rs 297.414 million were pointed out by Audit which was not in the notice of the management before audit. No amount 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 Rs 101.944 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, Rahim Yar Khan 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, Rahim Yar Khan.

f) The Key Audit Findings of the Report

- i. Non production of record of Rs 661.606 million was noted in one case¹.
- ii. Irregularities and non compliance amounting to Rs 790.294 million including one case of violation of Punjab Procurement Rules amounting to Rs 15.739 million were noted in 17 cases².
- iii. Internal control weaknesses involving an amount of Rs 103.513 million were noted in 17 cases³.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.17

³ Para 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. Comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Strengthen the existing internal controls to avoid recurrence of similar nature irregularities time and again.
- iv. Ensure provision of record during audit.
- v. Ensure compliance of DAC directives and decisions in letter and spirit.
- vi. Ensure compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Ensure fixing of responsibility in cases of misappropriation and losses.
- viii. Ensure deposit of District receipts into proper head of accounts.

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	12,255.647	16.744	12,272.391
2	Total formations / DDOs in Audit Jurisdiction	425	12,255.647	16.744	12,272.391
3	Total entities (PAOs) Audited	1	2,541.123	11.696	2,553.819
4	Total formations Audited	30	2,541.123	11.696	2,553.819
5	Audit & Inspection Reports	30	2,541.123	11.696	2,553.819
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	-
3	Internal controls	103.513
4	Others	1,451.900
Total		1,555.413

Table 3: 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	54.766	8,748.017	1,569.257	1,883.607	16.744	12,272.391	9,280.370
2	Outlays Audited	28.613	1,102.199	197.717	1,212.594	11.696	2,552.819*	2,376.264
3	Amount Placed under Audit Observations /Irregularities Pointed Out	12.888	689.276	123.645	720.646	8.958	1,555.413	1,071.744
4	Recoveries Pointed Out at the instance of Audit	-	31.148	5.587	56.251	8.958	101.944	255.624
5	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-	255.624
6	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	7.220

* The amount mentioned against Sr. No 2 in column of “Total” is the sum of Expenditures and Receipt whereas the total expenditure was Rs 2,541.123 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount placed under audit observation
1	Violation of rules and regulations and violation of principles of propriety and probity in public operations.	789.056
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Quantification of internal control weaknesses	103.513
4	Recoveries, overpayments and unauthorized payments of public money.	-
5	Non-production of record.	661.606
6	Others, including cases of accidents, negligence etc.	-
7	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.	1.238
Total		1,555.413

Table 5: Cost Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 of Table 3)	2,552.819
2	Expenditure on Audit	0.512
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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

CHAPTER 1

1.1 District Government Rahim Yar Khan

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 Zila Nazim / 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.

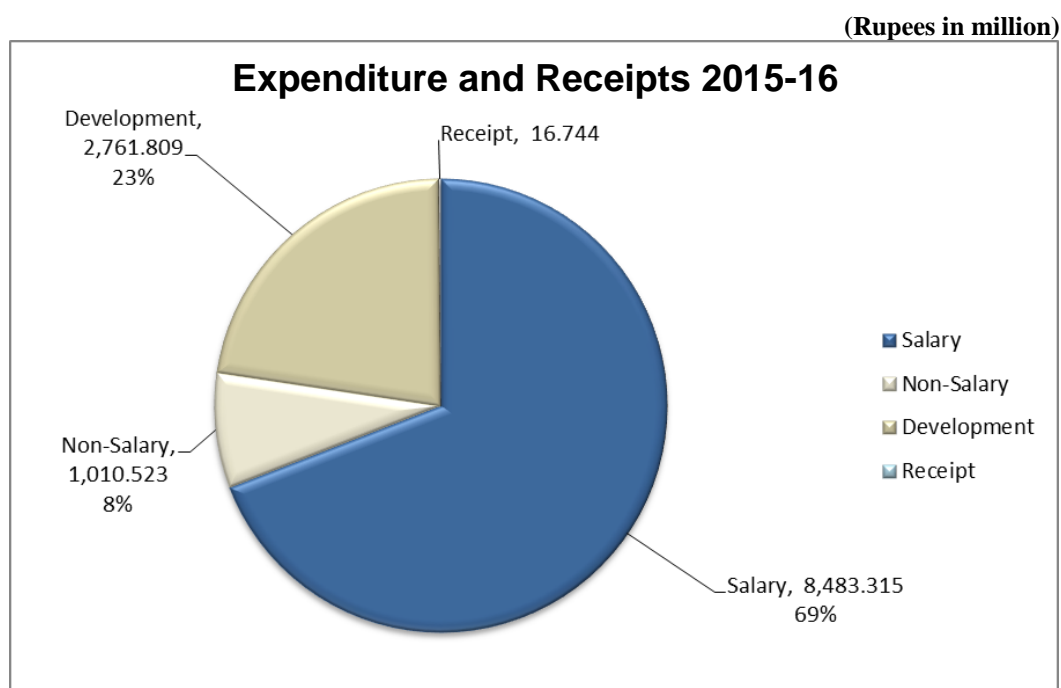
DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate the 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:

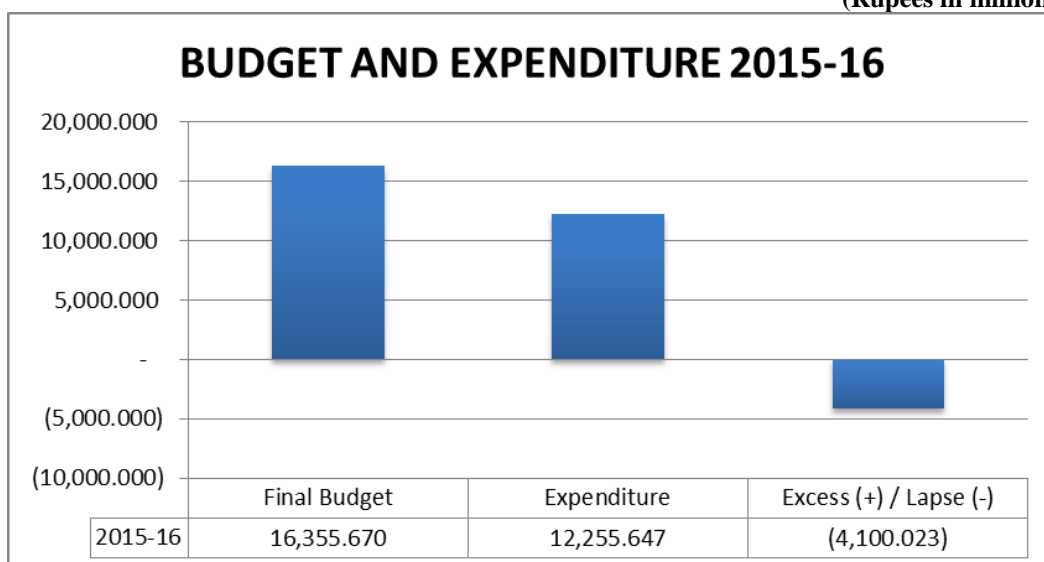
(Rupees in million)

2015-16	Budget	Actual	Excess (+) / Lapse (-)	% (Lapse)
Salary	11,173.507	8,483.315	-2,690.192	24.08 %
Non-Salary	1,241.501	1,010.523	-230.978	18.60 %
Development	3,940.662	2,761.809	-1,178.853	29.92 %
Total	16,355.670	12,255.647	-4,100.023	25.07 %
Receipt	60	16.744	-43.256	72.09 %



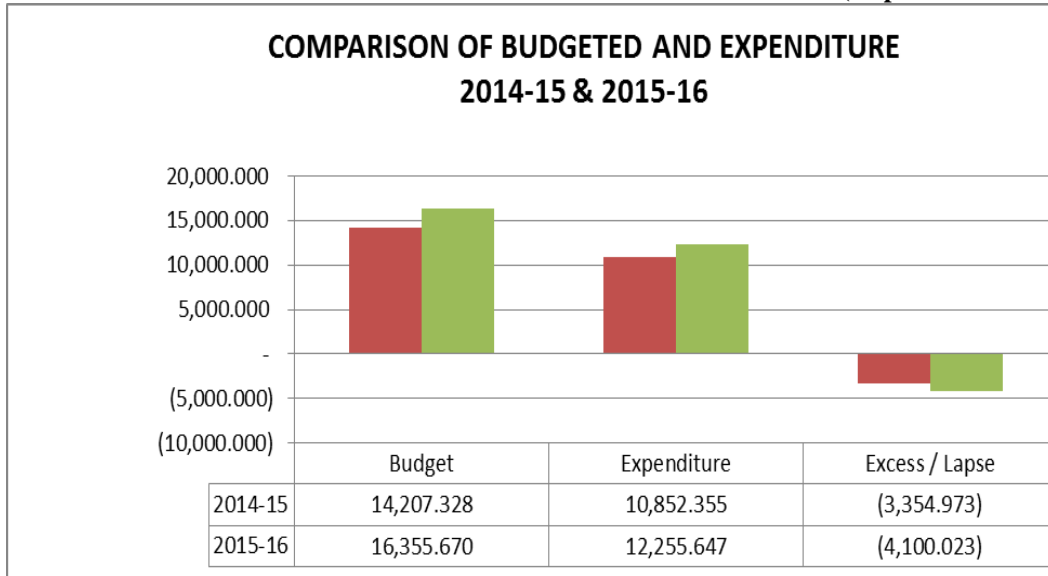
As per the Appropriation Accounts 2015-16 of the District Government, Rahim Yar Khan, total original budget (Development & Non-Development) was Rs 12,571.667 million, Supplementary Grant of Rs 3,784.003 million was provided and the final budget was Rs 16,355.670 million. Against the final budget, total expenditure of Rs 12,255.647 million was incurred by the District Government during the year 2015-16. A lapse of Rs 4,100.023 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)



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

(Rupees in million)



There was 15 per cent and 13 per cent increase in Budget Allocation and Expenditure incurred respectively while there were overall lapses of Rs 4,100.023 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 661.606 million

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 DCO Rahim Yar Khan did not produce record of expenditure of Rs 661.606 million incurred during the years 2002-16 under different objects / codes of classification, in violation of 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 661.606 million.

Matter was reported to DCO and DDOs concerned in November and December, 2016. DCO, DO (Finance & Budget), DO (Agriculture), DO (Health), DO (Live Stock), Deputy District Officer (Agriculture) Sadiq Abad, SMO RHC Zahir Pir, Deputy DEO (EE-M) Rahim Yar Khan and Deputy DEO (EE-W) Liaqat Pur replied that all record was available and would be produced to audit as and when demanded. DO (Cooperatives) replied that the expenditure was genuine

and was incurred in public interest. Head Master Government Boys High School Allah Abad replied that the record was being traced out. Replies of DDOs were not tenable as neither the record nor substantiating evidences were produced in support of replies. DO (OFWM) replied that the construction material was purchased by Water User Associations who were responsible to maintain the said record. Reply of DDO was not tenable as he was responsible to produce record. DO (Buildings) replied that collection of GST invoices from contractors was not in practice. Reply was not tenable as DDO had to ensure compliance of relevant rule. DO (Roads), RHC Rajan Pur Kalan, Head Master Government Special Education Centre Khan Pur, Principal Government Boys Higher Secondary School Zahir Pir and Head Master Government Boys Model Secondary School Khan Pur did not submit replies. No DAC meeting was convened till finalization of this Report.

Audit recommends verification of desired record and initiating disciplinary action against the persons who did not produced the auditable record, under intimation to Audit.

[PDP No. 10,11,9,16,6,5,2,3,6,8,19,13,8,8,7,18,14,6,13,17,9,15,18,16,16,21,10 &10]

1.2.2 Irregularities & Non Compliance

1.2.2.1 Unauthorized opening of tenders by incomplete Tender Board - Rs 535.601 million

According to the Government of 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 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 below the rank of District Officer | -do- |
| e. Executive District Officer (W&S) | -do- |
| f. District Officer of the executing agency | Secretary |

Two DDOs working under the administrative control of EDO (W&S) issued, received and opened tenders for 68 development schemes amounting to Rs 535.601 million during 2015-16. Allotment of works was held irregular as quorum of Tender Board was not complete. Even, in some cases, representative of Divisional Commissioner and EDO (W&S), under whose supervision the development schemes were to be implemented, did not participate in tendering process. (**Annex – D**)

(Rupees in million)			
Sr. No.	DDOs	No. of Schemes	Estimated Cost of Schemes
1	DO (Roads) Rahim Yar Khan	60	171.875
2	DO (Buildings) Rahim Yar Khan	08	363.726
Total		68	535.601

Audit is of the view that due to weak financial discipline tenders were awarded without complete Tender Board which resulted in violation of the Government instructions and also created doubts on transparency of tendering process.

Matter was reported to DCO and DDOs concerned in November, 2016. DO (Roads) did not submit reply whereas DO (Buildings) replied that all the members and convener of the Committee were called and informed properly and all tendering process was made under the supervision and control of the convener. Reply of DDO was not tenable as signatures of some members of the Tender Board were missing on different documents. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility on the persons who violated government instructions, under intimation to Audit.

[PDP No. 5 & 21]

1.2.2.2 Irregular expenditure on purchase of medicine without having DDO powers - Rs 67.535 million

According to Rule 4 (vii) of the Punjab District Governments & TMA Budget Rules 2003, “the Finance and Budget Officer shall perform monitoring of the budget and will ensure that funds are spent as approved by the Council. According to Rule 6 (ii) of the Punjab District Government & TMA (Budget) Rules 2003, Drawing and Disbursing Officers (DDOs) are responsible to incur expenditure as per rules.

EDO (F&P) Rahim Yar Khan released funds amounting to Rs 67.535 million to EDO (Health) during the year 2015-16 despite the fact that post of EDO (Health) was an administrative post having no DDO powers of other health institutions working under his control. On receipt of funds, EDO (Health) Rahim

Yar Khan irregularly purchased medicines of Rs 67.535 million during the year 2015-16 for THQ Hospitals and RHCs.

Audit is of the view that due to financial indiscipline medicines were purchased by the EDO (Health) without having DDO powers which resulted in irregular expenditure in violation of the Government instructions.

Matter was reported to DCO and DDO concerned in November, 2016. EDO (Health) Rahim Yar Khan replied that all purchases were made according to the instructions of the Government of Punjab and the Finance Department. Reply was not tenable because EDO (Health) was not empowered to exercise the powers of other DDOs. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of the expenditure from the competent authority besides fixing of responsibility on the persons who irregularly purchased on behalf of other DDOs, under intimation to Audit.

[PDP No. 8&1]

1.2.2.3 Irregular expenditure without ensuring quality of bitumen – Rs 48.779 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 is to be utilized in surface treatment of roads. Furthermore, bitumen (80-100) grade will be arranged from National Refinery Karachi and documentary proof is to be provided to District Officer Roads for release of payment against the work done.

DO (Roads) Rahim Yar Khan consumed 1,840,147 lbs of bitumen valuing Rs 48.779 million in execution / completion of TST / DST work in 20 development schemes during the year 2015-16. Documentary evidences (supply

orders, gate passes etc.) were not produced to audit to ensure that quality bitumen was purchased from approved Refinery and used in those schemes.

Audit is of the view that due to weak internal controls, rates of packed bitumen were paid without ensuring its usage in relevant schemes which resulted in irregular expenditure amounting to Rs. 48.779.

Matter was reported to DCO and DDO concerned in November, 2016. DO (Roads) did not submit reply. No DAC meeting was convened till finalization of this Report.

Audit recommends either to get the relevant record verified or to effect recovery of Rs 48.779 million besides fixing of responsibility against the person who made payment without ensuring quality of bitumen, under intimation to Audit.

[PDP No. 17]

1.2.2.4 Unauthorized revision of technical estimates – Rs 38.039 million

According to letter No. F(M-1)3-2/87 (D-II) dated 19.12.1994 issued by the Finance Department, Government of the Punjab, Lahore, the department cannot revise technical estimate for 2nd time without obtaining prior approval of the Finance Department.

EDO (W&S) and DO (Roads) Rahim Yar Khan revised technical sanctions of four development schemes valuing Rs 37.801 million during 2014-15. TS estimates of those schemes were revised for the 2nd time for Rs 38.039 million during 2015-16 without obtaining prior approval of the Finance Department in violation of above rule. Detail is given below:

(Rupees in million)

Sr. No.	Name of scheme	Revised 1 st TS Amount	No/ Date of 1 st Revised TS	2 nd Revised TS Amount	No / Date of 2 nd Revision	Revised by
1	Rehabilitation of Metalled Road From Head Fareed Road to Chack 186/7-R Length 1.00 KM	3.365	2137-39 dated 13.12.2014	3.520	7888-90 dated 10.06.2015	DO (Roads)
2	Rehabilitation of Metalled Road from Pull Chack 195/1-R to 219/I-L Length 9.68 KM	15.769	2916/W&S)/RYK, dated 21.04.2015	15.484	2900/W&S) dated 17.05.2016	EDO (W&S)
3	Rehabilitation of Metalled Road from 152/7-R to 87 Bank via 85/A (Length 5.00 KM)	13.179	3369/(W&S)/RYK	13.383	3635/ dated 09.06.2015	EDO (W&S)
4	Rehabilitation of Metalled Road from China Chowk to Chak 254 Kalar Wala	5.488	2137-39 dated 13.12.2014	5.652	7884/ dated 10.06.2015	DO (Roads)
Total		37.801		38.039		

Audit is of the view that due to weak internal controls, technical estimates were revised for 2nd time without obtaining prior approval of the Finance Department, Government of Punjab which resulted in violation of the Government instructions.

Matter was reported to DCO and DDO concerned in November, 2016. DO (Roads) did not submit reply. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility on the persons who irregularly made payment by revision of technical estimate, under intimation to Audit.

[PDP No. 2]

1.2.2.5 Unauthorized execution of brick lining instead of Pre-Cast Parabolic Segments – Rs 28.759 million

According to Project Implementation Supervision Consultant letter No.PSC/MA/02/1514 dated 14.10.2014, it is to inform you that, the World Bank

Mission, during its recent Project Review of PIPIP has emphasized for construction of watercourses with Pre-Cast Parabolic Segments (PCPS) instead of brick lining technology. The Project Management has accordingly decided to construct / improve watercourses with PCPS in the districts where PCPS yards exist. At the same time none of the watercourse will be constructed using bricks in 100 KM (Revised 50 KM dated 12.12.2014) radius of PCPS yards. You are hereby advised not to approve any design of watercourse (Regular, Additional, Irrigation Scheme) with brick lining in the districts having PCPS yards and the district / tehsil falling within 100 km (Revised 50 KM dated 12.12.2014) radius of such yards.

District Officer (On Farm Water Management) Rahim Yar Khan incurred expenditure of Rs 28.759 million during 2015-16 on construction of watercourses through WUAs. The expenditure was irregular as watercourses were constructed through brick lining instead of Pre-Cast Parabolic Segments despite the fact that desired factories were available at Chani Goth, Tranda Muhammad Panah and Rahim Yar Khan i.e. within the radius of 25 KM of PCPS yards.

Audit is of the view that due to negligence unauthorized works for brick lining of watercourses were executed which resulted in unauthorized expenditure.

Matter was reported to DCO and DDO in November, 2016. DO (OFWM) replied that due to huge targets, sufficient and needful segments were not available from the factories, so bricks were used for lining the watercourses to achieve the targets. Reply was not tenable as instructions of higher authorities were violated. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on the persons who violated instructions of higher authorities, under intimation to Audit.

[PDP No. 1]

1.2.2.6 Irregular expenditure due to non-compliance of PPRA rules – Rs 15.739 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009 and PPRA 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 PPRA's website. Procurement opportunities over Rs 100,000 and upto Rs 2,000,000 shall be advertised on PPRA's website in the manner and format specified by PPRA from time to time.

Twelve (12) DDOs working under the administrative control of the DCO Rahim Yar Khan incurred expenditure of Rs 15.739 million on purchase of stationery, furniture, fertilizer, stores and printing etc. during the year 2008-16. Annual requirement of procurement opportunities was neither determined nor procurement process was advertised on the website of PPRA to achieve benefits of competitive bidding. Moreover, the indents were split up in order to avoid rate contracts and fair tendering process. **(Annex – E)**

Audit is of the view that due to financial indiscipline, irregular procurement amounting to Rs 15.739 million were made which resulted in violation of the Government instructions.

Matter was reported to DCO and DDOs concerned in November and December, 2016. Management replied that expenditure was not more than Rs100,000 in each year. Replies of DDOs were not tenable as transparent tendering process was not adopted despite the fact that total expenditure was more than Rs 100,000 in relevant head of accounts. DO (Roads), Deputy DEO (EE-W) Liaqat Pur, Head Master Special Education Centre Rahim Yar Khan and Head Mistress Government Girls High School Old Sadiq Abad did not submit replies. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility on the persons who violated PPRA rules, under intimation to Audit.

[PDP No. 7, 5, 1, 7, 20, 9, 14, 4, 8, 10, 4, 9, 11 & 2]

1.2.2.7 Unauthorized execution and payment of quantities of work in excess of T.S estimates – Rs 10.724 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 written approval of the authority who issued technical sanction. Moreover, according to letter No. SOR-I (C&W) 1-42 (MISC) dated 30.07.1997 issued by the Secretary C&W Department, the work may be executed strictly according to the scope and provisions of the technically sanctioned estimates. Items of work executed in violation of the provisions of the sanctioned estimates will not be entertained.

District Officer (Buildings) Rahim Yar Khan incurred expenditure of Rs 10.724 million during the year 2015-16 on execution of 16 schemes. The expenditure was not justified as quantities of works executed and paid were either not available in technically sanctioned estimates. Moreover, paid quantities were in excess of the quantities approved / available in T.S estimates of those schemes.

Audit is of the view that due to weak financial management, quantities of work were executed and paid in excess of TS estimates which resulted in unauthorized expenditure amounting to Rs. 10.724 million.

Matter was reported to DCO and DDO concerned in November, 2016. DO (Buildings) replied that all payments were made as per original or revised T.S estimates. Reply of DDO was not tenable as revised estimates (if any) were not produced in support of reply. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on the persons who made payment in excess of technically sanctioned estimates, under intimation to Audit.

[PDP No. 09]

1.2.2.8 Unjustified advance payment without getting prior approval of the Finance department – Rs 8.961 million

According to the Rule 35 of Punjab Local Government Accounts Manual, payment shall not be made in advance unless it is required by the agreement approved by the local Government.

DO (Agriculture) and Deputy District Officer Agriculture (Farm 108-P) Rahim Yar Khan withdrew an amount of Rs 8.961 million during the years 2012-16 for making advance payments to various firms without getting prior approval of the Finance Department in violation of above stated rule. Detail is given below:

(Amount in rupees)

Sr. No.	Description	Date of Stock Entry	Sanction No. / Date	Name of supplier	Amount
1	Purchase of Fertilizer	28.01.2013	14/ 14.01.2013	Fauji Fertilizer Co. (FFC)	898,460
2	Purchase of Fertilizer	17.12.2012	480/ 22.11.2012	Fauji Fertilizer Co. (FFC)	414,835
3	Purchase of Fertilizer	08.10.2012	363/ 03.09.2012	Fauji Fertilizer Co. (FFC)	899,760
4	Purchase of Fertilizer	24.10.2013	524/ 23.10.2013	Fauji Fertilizer Co. (FFC)	1,107,590
5	Purchase of Fertilizer	29.10.2013	730/ 27.09.2014	Fauji Fertilizer Co. (FFC)	1,940,400
Total					5,261,045
Payment of DO(Agriculture) for Agriculture for fair price shops					3,700,000
Grand Total					8,961,045

Audit is of the view that due to weak financial controls, funds were withdrawn in advance without prior approval of the Finance Department which resulted in irregular payment amounting to Rs 8.961 million.

Matter was reported to DCO and DDOs concerned in November, 2016. DO (Agriculture) replied that all the funds were withdrawn on simple receipt form on the direction of the Government. Deputy DO (Agriculture) 108/P replied that no advance payment was made. Replies of DDOs were not tenable as funds were withdrawn in advance without getting approval from the Finance Department. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on the persons who made advance payments, under intimation to Audit.

[PDP No. 2 & 7]

1.2.2.9 Irregular incurring of development expenditure without detailed designs and specifications of works – Rs 8.704 million

According to Section 4.4.7 of School Council's policy notified in 2007 vide letter No. SO(S.III) dated 06.08.2007 read with Section 3.4.7 of Guide Book for Non Salary Budget (NSB), development works shall be got executed according to the Government approved designs and specifications of works.

Head teachers of Forty Five (45) schools under administrative control of Deputy District Education Officer (EE-W) Liaqat Pur incurred expenditure of Rs 8.704 million on account of construction/repair of building, soling, class rooms, boundary walls, toilet blocks etc. during the years 2014-16. However, the said works were got executed without preparation of design, detailed estimates and approval.

Audit is of the view that due to improper monitoring, developments works were got executed without observing approved designs and specifications which resulted in irregular expenditure amounting to Rs 8.704 million.

Matter was reported to DCO and DDO concerned in December, 2016. Deputy DEO (EE-W) Liaqat Pur replied that the concerned schools were asked to submit detailed reply regarding development works. Reply of DDO was not tenable as Deputy DEO (EE-W) did not perform supervisory role. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility against the persons who violated the Government instructions, under intimation to Audit.

[PDP No. 3]

1.2.2.10 Irregular expenditure on purchase of security equipments / guns – Rs 7.718 million

According to Rule 4 of the Punjab Public Procurement Rules 2014, Procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

EDO (Education) Rahim Yar Khan transferred funds amounting to Rs 7.718 million to 140 High / Higher Secondary Schools for procurement of guns to avoid tendering process through PPRA. The record of 125 schools showed that guns were purchased from one supplier on same date. (**Annex – F**)

Audit is of the view that due to weak financial controls, transparent process of procurement of guns was not adopted which resulted in irregular expenditure amounting to Rs. 7.718 million.

Matter was reported to DCO and EDO (Education) in November, 2016. EDO (Education) Rahim Yar Khan replied that weapons were purchased according to the instruction of the Government of Punjab. Reply was not tenable

as no supporting evidences were produced. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility on the persons who violated PPRA rules, under intimation to Audit.

[PDP No. 1]

1.2.2.11 Unauthorized expenditure due to appointment of PTC teachers below prescribed qualification – Rs 7.162 million

According to letter No. SOR-III-1-20/95 dated 12.02.1997 issued by S & GAD, the Government of Punjab, prescribed qualification for the post of PTC teacher was enhanced from Matric / PTC to F.A / PTC and advance increments on higher qualification were admissible if the qualification was above the prescribed qualification required for the post.

Five (5) PTC teachers working under the control of Deputy District Education Officer (EE-W) Sadiq Abad were appointed on the basis of Matric plus PTC during the year 1997, despite the fact that the required qualification for that post was enhanced from Matric + PTC to F.A/F.Sc + PTC w.e.f. 01.02.1997. Recruitment of persons who did not meet prescribed qualification and expenditure of Rs 7.162 million on their salary was held unauthorized.

Audit is of the view that due to weak financial management, teachers were appointed without having prescribed qualification which resulted in unauthorized appointments and expenditure of Rs. 7.162 million.

Matter was reported to DCO and DDO concerned in November, 2016. Deputy DEO (EE-W) Sadiq Abad replied that service books of those teachers were sent to DAO Rahim Yar Khan for guideline and re-fixation of pay. Reply of DDO was not tenable as recruitment of the teachers was unauthorized. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure besides initiating disciplinary proceedings against the persons who made unauthorized appointment, under intimation to Audit.

[PDP No. 03]

1.2.2.12 Unauthorized expenditure on purchase of vehicles – Rs 5.170 million

According to Rule 4 (2) of the Punjab Local Government (Accounts) Rules 2008, the DCO being the Principal Accounting Officer (PAO) of the District Government 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.

The DCO Rahim Yar Khan incurred expenditure of Rs 5.170 million on account of purchase of five Suzuki Cultus Cars during the year 2015-16. The expenditure was irregular as cars were purchased and distributed to the officers not relevant to the District Government i.e. Additional District Collector and Assistant Commissioners.

Audit is of the view that due to weak financial management, funds of the District Government were utilized on the entities not relevant to the District Government which resulted in irregular expenditure of Rs. 5.170 million.

Matter was reported to DCO/ DDO in November, 2016. DO (Coord) replied that the purchases were made after obtaining approval from the Austerity Committee. Reply of DDO was not relevant as the expenditure was incurred for the entities not relevant to the District Government. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person who violated Government instruction, under intimation to Audit.

[PDP No. 1]

1.2.2.13 Irregular expenditure on pay and allowances due to shifting of Headquarter – Rs 2.436 million

According to the Government of 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 the prior approval of the Finance Department as all posts are created by the Finance Department after full justification given by the Departments. 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. The proper way is that the Finance department may be approached for creation of post at required station by abolishing the corresponding post.

Four employees, one under the administrative control of SMO RHC Zahir peer and three under SMO RHC Pacca Laran, were posted temporarily at other Hospitals, RHCs and BHUs for the period of more than three months in violation of above rules. DDOs did not take appropriate action i.e. either to get their temporary postings cancelled or to obtain approval of the Finance Department. The employees were allowed to draw pay and allowances amounting to Rs 2.436 million during the years 2007-16 without performing duties of the post.

Audit is of the view that due to weak managerial controls and non observance of prevailing rules, temporary posting of employees for more than three months was made without getting approval of the Finance Department which resulted in irregular expenditure amounting to Rs 2.436 million.

Matter was reported to DCO and DDOs concerned in November and December, 2016. Management replied that posting was made by the competent authority. Replies of DDOs were not tenable as temporary posting could not be made for more than 3 months without obtaining prior approval of the Finance Department. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on the persons who temporary posted the officials for more than three months, under intimation to Audit.

[PDP No. 1 & 5]

1.2.2.14 Payment of non scheduled items without approval of the competent authority – Rs 1.274 million

According to Government of the Punjab, Finance Department instructions issued vide No. RO (Tech)FD-18-23/2004 dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer, clearly giving the specifications of the material used and approved by the Competent Authority not below the rank of Superintending Engineer on the basis of input rates of relevant quarter placed at website of Finance Department and rates shall not be more than the market rates. The Chief Engineers on the basis of these inputs rates shall fix the rate of each item of the work for rough cost estimate for administrative approval and detailed estimate for technical sanction in accordance with Notification No. RO (TECH)FD.2-3/2004 dated 02.08.2004. However, finished rate of an item of work shall not exceed the market rate of that item in the area/district. Further, according to conditions of acceptance letters of the works issued by District Officer (Buildings), Rahim Yar Khan, the rates of non-standardized items are subject to final approval by the Competent Authority.

District Officer (Buildings) Rahim Yar Khan incurred expenditure of Rs 1.274 million on execution of four (04) development schemes during the year 2015-16. The expenditure was held irregular as non schedule items used in the projects, were not approved by the competent authority i.e. EDO (Works & Services).

Audit is of the view that due to weak internal controls, non schedule items were used and paid without approval of the competent authority which resulted in irregular expenditure of Rs 1.274 million

Matter was reported to DCO and DDO concerned in November, 2016. DO (Buildings) replied that non schedule items were duly approved by EDO (W&S) and relevant record was available. Reply of DDO was not tenable as no substantiating evidences were produced in support of reply. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on the persons who violated Government instructions, under intimation to Audit.

[PDP No. 24]

1.2.2.15 Misclassification of expenditure – Rs 1.238 million

According to Para 12 (1) (5) of the Punjab Local Government Accounts 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) Rahim Yar Khan and Head Master Special Education Center Khan Pur incurred expenditure of Rs 1.238 million during the year 2009-16 on payment of electricity charges and different store items. The expenditure was held irregular as it was misclassified and incurred from irrelevant head of accounts.

(Amount in rupees)

Sr. No.	DDOs	Account Head Used	Account Head to be Used	Amount
1	DO (Buildings) Rahim Yar Khan	A13370 (R & M of Building)	A03303 (Electricity) & A03301 (Gas)	729,859
2	Head Master Special Education Centre Khan Pur	A03942 (Cost of other stores) & A03970 (Others)	A09601 (Purchase of P & M) and A09701 (Furniture & Fixture)	507,890
Total				1,237,749

Audit is of the view that due to weak financial controls, expenditure was incurred from irrelevant head of accounts which resulted in misclassification of expenditure amounting to Rs 1.238 million.

Matter was reported to DCO and DDOs concerned in November and December, 2016. DO (Buildings) replied that the payment of electricity and sui gas charges had been made according to provisions made in budget pertaining to repair and maintenance of Government buildings. Reply of DDO was not tenable as expenditure was misclassified. Head Master Government Special Education Center Khan Pur did not submit reply. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on the persons who violated Government rules, under intimation to Audit.

[PDP No. 4 & 3]

1.2.2.16 Irregular procurement of stationery beyond financial competency – Rs 1.236 million

According to Rule 2 (b) (i) of the Punjab Delegation of Financial Power Rules 2006, officers in Category-II were competent to sanction expenditure up to Rs 0.30 million per annum on account of purchase of stationery.

District Officer (Health) Rahim Yar Khan incurred and sanctioned expenditure of Rs 1.236 million on account of procurement of stationery items during the year 2015-16. The expenditure was held irregular as sanctioned beyond financial competency of the DDO.

Audit is of the view that due to weak financial discipline, various stationery items were purchased beyond financial competency of the DDO which resulted in irregular purchase of Rs 1.236 million.

Matter was reported to DCO and DDO concerned in November, 2016. District Officer (Health) Rahim Yar Khan replied that all the expenditure was made on piece meal basis and keeping in view availability of budget. No DAC meeting was convened till finalization of this Report.

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

[PDP No. 5]

1.2.2.17 Irregular expenditure due to splitting of works and avoiding fair tendering process – Rs 1.219 million

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 who is competent to accept the tender of the scheme as a whole and in case of each group also. It is further added that two groups of one estimate cannot be allotted to one and the same contractor even if the contractor was lowest in both cases. As per Rule 1(C) of the 2nd schedule Part – II, the X-En & the S.E were empowered to accord technical sanction of Rs 30,000 and Rs 60,000 per annum on repair of residential buildings and Rs 300,000 and Rs 1,500,000 on repair of non residential buildings.

District Officer (Buildings) incurred expenditure of Rs 1.219 million during 2015-16 on repair and maintenance of 14 government buildings. The expenditure was irregular as the schemes were split up just to avoid necessity of obtaining sanction from the higher authorities and to avoid fair tendering process. **(Annex – G)**

Audit is of the view that due to weak financial controls, the works were splitted and got executed by avoiding fair tendering process which resulted in irregular expenditure of Rs 1.219 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 as estimates were separately prepared for annual and special repair. Reply of DDO was not tenable as expenditure was incurred in excess of financial competency of DDO by splitting of works. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure besides taking necessary action against the persons who violated Government instructions, under intimation to Audit.

[PDP No. 5]

1.2.3 Internal Control Weaknesses

1.2.3.1 Loss due to unauthorized payment of HRA and Conveyance Allowances – Rs 19.006 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and the Government of Punjab Education Department (School Wing) letter No. So (S-III) 1-2-16/2007 dated 24.09.2007, Conveyance Allowance is not admissible during the period of leave of any kind or vacations. According to letter No. FD-PC.38-8/77 dated 05-07-1977, issued by the Finance Department, the Government of Punjab, no Conveyance Allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle.

Various DDOs working under the administrative control of EDO (Health), EDO (Education), EDO (CD) and EDO (Agriculture) Rahim Yar Khan did not recover HRA and Conveyance Allowance amounting to Rs 9.778 million during the years 2005-16 from various employees despite the fact that they were availing the facility of official vehicle and Government accommodation within premises of the office. Moreover, Conveyance Allowance amounting to Rs 9.228 million was not recovered from the employees during vacation or the period of leave. (**Annex – H**)

Audit is of the view that due to weak internal controls, payment of Conveyance Allowance was made during the period of leave / vacations and HRA was not recovered from the employees availing facility of official vehicle or Government residences within premises of the office which resulted in loss of Rs 19.006 million to the Government.

Matter was reported to DCO and DDOs concerned in November and December 2016. Management replied that efforts were being made to effect

recovery of HRA and CA from concerned employees. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 19.006 million besides taking disciplinary action against the persons who did not deposit conveyance allowance, under intimation to Audit.

[PDP No. 8,3,10,12,8,2,3,1,17,6,10,5,1,2,7,3,4,4,2,1,2,1,1,4,3 & 2]

1.2.3.2 Loss due to incorrect measurements and payments of brick work – Rs 18.225 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) Rahim Yar Khan incurred expenditure of Rs 18.225 million on account of brick work of 162 development schemes, executed during the year 2015-16. The expenditure was not justified as lab test reports indicated that size of the bricks used was less than the size specified in technical estimates. While measuring quantities of brick work executed, instead of taking actual width of walls, it was taken as bricks of standard size. As a result, 112,594 cft of brick work was excessively measured and paid. Moreover, lab test reports of 630 development schemes were not provided to Audit.

Audit is of the view that due to weak internal controls, brick work was excessively measured and paid which resulted in loss of Rs 18.225 million to the Government.

Matter was reported to DCO and DDO concerned in November, 2016. DO (Buildings) replied that brick work was measured in cubic feet instead of number of bricks and was paid accordingly. The payments were made as per actual measurements i.e. length x width x height of each wall. Reply of DDO was not tenable as width of walls was less than standard size. No DAC meeting was convened till finalization of this Report.

Audit recommends investigation of the matter at appropriate level besides fixing of responsibility on the persons who made excess measurement of bricks, under intimation to Audit.

[PDP No. 19]

1.2.3.3 Non completion of projects and non-imposition of penalty – Rs 13.042 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 maximum of 10 per cent of the estimated cost of work that the work remains unfinished if that 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."

Two (02) DDOs allotted 119 development projects valuing Rs 323.135 million to various contractors. The contractors abnormally delayed completion of those projects in violation of the terms of agreement. District Officers did not take appropriate action to improve the pace of work and granting them undue favour. Penalty of 1-10 per cent of contract price was not imposed on. Moreover prescribed procedures for time extension were not followed.

(Amount in rupees)

Sr. No.	DDOs	No. of Schemes	Estimated Costs of the Schemes	Rate of Penalty to be imposed	Amount of Penalty to be imposed	Amount of penalty imposed	Balance
1	DO (Buildings)	111	211,493,700	1 %	2,114,937	236,917	1,878,020
		03	60,588,880	10 %	6,058,888	0	6,058,888
2	DO(Roads)	05	51,052,684	10 %	5,105,268	0	5,105,268
Total		119	323,135,264		13,279,093	236,917	13,042,176

Audit is of the view that due to negligence of management, completion of development projects was abnormally delayed and penalty was not imposed on the contractors which resulted in loss to the Government amounting to Rs 13.042 million.

Matter was reported to DCO and DDOs concerned in November, 2016. DO (Buildings) replied that time extension was granted on genuine grounds and after fulfillment of all codal formalities. DO (Roads) did not reply. Reply of DO (Buildings) was not tenable as the prescribed procedures for time extension were not followed. Moreover, the penalty imposed was less than 1 per cent of contract price. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 13.042 million besides taking disciplinary action against the persons for non completion of development schemes, under intimation to Audit.

[PDP No. 6, 27 & 11]

1.2.3.4 Loss due to non / less realization of revenue and arrears – Rs 8.958 million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, “the collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.” According to Section 15(2) (a) of Drug Act, 2007, fee for license of medical store is rupees two thousand. According to Punjab Pure Food Rule 2007 section 27(1) and 28(4) a License fee of Rs 1000, Rs10,000 and Rs 50,000 per year was fixed for the category A, B, & C respectively.

EDO (Health) and two (2) DDOs working under the administrative control of EDO (Agriculture) Rahim Yar Khan did not make due efforts to recover / realize revenue of Rs 8.958 million during the years 2009-16 on account of outstanding dues from tenants, license renewal fee from pesticide dealers, medical stores etc in violation of above rules. Detail is given below:

(Amount in rupees)

Sr. No.	DDOs	Particulars	Period	Amount
1	Deputy DO (Agri.) Ext. Chak No.108/P Rahim Yar Khan	Outstanding recovery from tenants / pattedars	2009-16	1,308,744
2	Deputy DO (Agri.) Ext. Khan Pur	License renewal fee from pesticide dealers	2012-16	234,000
3	EDO (Health) Rahim Yar Khan	License renewal fee from owners of medical stores	2015-16	2,108,000
		Issuance of pure food license to the owners of business units engaged in provision of food (hotels, restaurants, marriage halls, tea stalls, dairies, bakeries etc)		5,308,000
Total				8,958,744

Audit is of the view that due to negligence of the management revenue was not realized which resulted in loss to the Government amounting to Rs 8.958 million.

Matter was reported to DCO and DDOs concerned in November and December 2016. EDO (Health) replied that due amount was already collected at the time of renewal of licenses for running medical stores and the process of issuing licenses for pure food was started. Reply of DDO was not tenable as no record was produced in support of reply. Deputy DO (Agriculture) Khan Pur replied that the pesticide dealers closed their business. Reply of DDO was not tenable as substantiating evidences were not produced to confirm that business was closed and nothing was due from them. Deputy DO (Agriculture) Chak No.108/P replied that recovery was under process. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 8.958 million besides taking disciplinary action against the persons who did not realized the revenue, under intimation to Audit.

[PDP No. 4, 3, 5 & 2]

1.2.3.5 Loss due to payment of excessive quantities of mild steel – Rs 7.246 million

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

DO (Buildings) Rahim Yar Khan executed 115,040 Cft work “fabrication of mild steel” in 94 development schemes and utilized 419,419 Kg steel during the year 2015-16. As per standard specifications of Works & Services Department, 355,313 Kg of steel was to be used and paid in those works. The situation indicated that 64,106 Kg of steel valuing Rs 7.246 million was excessively used and paid in violation of above rule.

Audit is of the view that due to weak internal controls, excessive quantities of mild steel were used and paid which resulted in loss of Rs 7.246 million to the Government.

Matter was reported to DCO and DDO concerned in November, 2016. DDO replied that there was no rule or notification regarding use of 6.75 lbs steel in one Cft of concrete. It was used for estimation purpose only. The steel was used as per design and field requirements and decision of the Engineer-in-charge. In most of the schemes, steel was used up to 6.75 lbs / Cft. Reply of DDO was not tenable as no documentary evidence was produced in support of reply. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 7.246 million from the concerned besides fixing of responsibility on the persons who violated Government rules, under intimation to Audit.

[PDP No. 18]

1.2.3.6 Loss due to non deduction of Income Tax and non payment of General Sales Tax – Rs 6.086 million

According to the Government of Punjab, Finance Department letter No. SO(Tax)1-19/97 dated 19.09.98, all purchases should be made from the firms/person registered with Sales Tax Department and against the prescribed invoices of sales tax showing the amount of sales tax and registration number of sales tax. Further, according to the Section 153 of Income Tax Ordinance 2001, deduction of income tax is to be made at source @ 3.5 per cent on supply and @ 6 per cent on repairs and services etc.

School Management Council of 108 schools, under the administrative control of Deputy DEO (EE-W) Sadiq Abad and Deputy DEO (EE-W) Liaqat Pur, incurred expenditure of Rs 34.275 million during the years 2014-16 on account of purchase of furniture, stationery and other store items from

unregistered firms, as a result the Government sustained a loss of Rs 4.988 million due to non payment of GST. Moreover, Income Tax amounting to Rs 1.098 was not deducted from the payments made to the suppliers. Detail is given below:

(Amount in rupees)

Sr. No.	DDOs	Period	No. of Schools	Total Expenditure on Purchases	GST	Income Tax	Total
1	Deputy DEO (EE-W) Sadiq Abad	2014-16	59	15,277,016	2,597,093	687,466	3,284,559
			49	4,933,381	0	410,405	410,405
2	Deputy DEO (EE-W) Liaqat Pur	2014-16	-	14,064,705	2,391,000	0	2,391,000
Total			108	34,275,102	4,988,093	1,097,871	6,085,964

Audit is of the view that due to weak financial controls, procurements were made from non registered suppliers and income tax and General Sales Tax was not deducted from the payments which resulted in loss of Rs 6.086 million to the Government.

Matter was reported to DCO and DDO concerned in December 2016. Deputy DEO (EE-W) Sadiq Abad replied that the matter was under investigation by an AEO whereas Deputy DEO (EE-W) Liaqat Pur replied that efforts were being made to recover the objected amount. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 6.086 million besides taking disciplinary action against the persons who did not deposit the GST and income tax, under intimation to Audit.

[PDP No. 14, 15, 10]

1.2.3.7 Overpayment due to non-adjustment of price variation – Rs 5.863 million

According to Clause 55 of the agreement “In case of any variation i.e. increase or decrease, to the extent of 5 per cent or more in price of any item after

acceptance of tenders and before completion of contract occurs, the variations should be adjusted accordingly.”

DO (Roads) and DO (Buildings) did not recover price variation of bitumen, diesel, steel and bricks from the payments made on account of fifty five (55) development projects, as the prices of the items were decreased by more than 5 per cent during the year 2015-16.

(Amount in rupees)

Sr. No.	DDO	No. of Schemes	Description in Price Variation	Amount
1	DO (Buildings) Rahim Yar Khan	35	Bricks	1,068,647
2	DO (Roads) Rahim Yar Khan	07	Bitumen	1,828,000
		06	Diesel	587,753
		07	Steel, Bitumen and Diesel	2,378,366
Total		55		5,862,766

Audit is of the view that due to weak financial controls, price variation was not recovered from the bills of contractors which resulted in overpayment to the contractors amounting to Rs 5.863 million.

Matter was reported to DCO and DDOs concerned in November 2016. DO (Buildings) replied that audit pointed out recovery of bricks only whereas this office calculated price variation of all relevant items and recovered / adjusted the amount. DO (Roads) did not reply. Reply of DO (Buildings) was not tenable as no documentary evidence was produced in support of reply. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 5.863 million besides fixing of responsibility on the persons who did not recover price variation, under intimation to Audit.

[PDP No. 11, 7, 8 & 14]

1.2.3.8 Loss due to use of substandard bricks – Rs 4.998 million

As per 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 and standard size of bricks is 9” x 4.5” x 2.25”.

District Officer (Buildings) Bahawalpur executed brick work of 881,676 Cft in 162 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 resulting in excess payment of Rs 4.998 million.

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 4.998 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. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 4.998 million besides taking disciplinary action against the person who violated Government instructions, under intimation to Audit.

[PDP No. 20]

1.2.3.9 Irregular payment of incentive allowance to the doctors – Rs 3.830 million

According to the Government of Punjab Health Department letter No.SO (B&A)3-28/2015 dated 29-05-2016, Specialists posted at DHQ Hospital Bahawalnagar have been allowed incentive allowance @ Rs 55,000 per month. Moreover, as per instructions of the Government of Punjab, Health Department, 40 per cent of the existing allowance shall be paid subject to the conduct of evening rounds in hospitals. The consultants shall checkout from morning shift through Bio Metric attendance after 02:00 pm and shall check in again after 05:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening round timings shall be strictly monitored through Bio metric attendance.

MS THQ hospital Sadiq Abad paid an amount of Rs 9.574 million to the consultants as incentive allowance up to June, 2016 whereas scrutiny of their biometric attendance revealed that they never attended hospital after 02:00 pm (Morning shift). Hence, 40 per cent of the allowance amounting to Rs 3.820 million was to be recovered from them but the same was not deducted from the pay and allowances of the consultants. Detail is given below:

(Amount in rupees)

Sr. No.	Name	Designation	Period	Arrears drawn
1	Dr. Sajid Iqbal	Padiatrician	05/2015 to 09/2015	500,000
			10/2015 to 06/2016	900,000
2	Dr. Hafiz Niaz	Anaesthetist	05/2015 to 09/2015	500,000
			10/2015 to 06/2016	900,000
3	Dr. M. Sohail Arshad	Eye Specialist	05/2015 to 09/2015	500,000
			10/2015 to 06/2016	900,000
4	Dr. Bushra Salam	Gynecologist	09/2015 to 09/2015	500,000
			10/2015 to 06/2016	900,000
5	Dr. Nadeem Akhter	Surgeon	05/2015 to 09/2015	500,000
			10/2015 to 06/2016	900,000
6	Dr. Rasheed Ahmed	Orthopedic Surgeon	05/2015 to 09/2015	500,000
			10/2015 to 06/2016	900,000

Sr. No.	Name	Designation	Period	Arrears drawn
7	Dr. Sadia Aslam	Gynecologist	09/07/2015 to 09/2015	274,194
			10/2015 to 06/2016	900,000
Total				9,574,194
40% of allowance				3,829,678

Audit is of the view that due to weak financial and administrative controls, incentive allowance was paid to the doctors without attending hospital in evening which resulted in irregular payment of Rs 3.830 million.

Matter was reported to DCO and DDO concerned in November, 2016. MS THQ hospital Sadiq Abad replied that all the concerned were directed to deposit the amount but no progress was shown. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 3.830 million from the concerned besides fixing of responsibility on the person who made payment, under intimation to Audit.

[PDP No. 9]

1.2.3.10 Non-accountal into stock register – Rs 2.786 million

According to Rule 15.4 (a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. Moreover, rule 15.1 of PFR Vol-I lays down that 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.

Three (03) DDOs working under the administrative control of EDO (Education) and EDO (Agriculture) Rahim Yar Khan incurred expenditure of Rs 2.786 million during the years 2012-16 on purchase of stationery, printing

materials, coal and general store items etc. but those items were not entered / accounted for in relevant stock registers.

(Amount in rupees)

Sr. No.	Name of Office	Head of Account	Period	Amount
1	Deputy DO (Agriculture) Sadiq Abad	Stationery, printing materials, general store items, coal etc	2012-16	216,514
2	Deputy DEO (EE-W) Sadiq Abad	Stationery, printing materials, general store items, coal etc	2013-16	1,462,677
3	Deputy DEO (EE-M) Rahim Yar Khan	Stationery, printing materials, general store items, coal etc	2013-16	1,107,029
Total				2,786,220

Audit is of the view that due to weak internal controls, store items were not accounted for in relevant stock registers which created doubts on legitimacy of expenditure amounting to Rs 2.786 million.

Matter was reported to DCO and DDOs concerned in November, 2016. DDOs replied that relevant stock registers were maintained which could be verified at any time. Reply of DDOs was not tenable as no record was shown to Audit. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 2.786 million besides taking disciplinary action against the persons who did not observe Government rules, under intimation to Audit.

[PDP No. 14, 9 & 16]

1.2.3.11 Overpayment due to non-reduction of composite rates of concrete – Rs 2.779 million

According to chapter - 6 (Concrete) of MRS, “Composite rate shall be reduced by Rs 5.5 per Cft and Rs 12 per Cft if Chenab sand and local sand is used respectively”.

District Officer (Buildings) and DO (Roads) Rahim Yar Khan incurred expenditure of Rs 2.779 million during the year 2015-16 for execution

of Rs 231,538 Cft of RCC work in sixty six (66) development schemes. Composite rates of RCC were not reduced to stated extent, in violation of the above cited instructions, as locally available sand (Pit sand) was used instead of purchasing the same from “Hairo, Tehsil Hassan Abdal, District Attock”.

(Amount in rupees)

Sr. No.	DDOs	Quantity of RCC work done (Cft)	No. of Schemes	Total Expenditure	Overpayment due to non reduction of composite rates of concrete @ Rs 12 /Cft
1	DO (Buildings) Rahim Yar Khan	219,976	55	63,526,177	2,639,712
2	DO (Roads) Rahim Yar Khan	11,562	11	1,241,091	138,744
Total		231,538	66	64,767,268	2,778,456

Audit is of the view that due to financial indiscipline, composite rates of concrete were not reduced while making payment of RCC work to the contractors which resulted in overpayment of Rs 2.779 million.

Matter was reported to DCO and DDO concerned in November 2016. DO (Buildings) replied that in some schemes, no pit sand was used and in remaining schemes, due amount was recovered from the contractors. Reply of DDO was not tenable as no substantiating evidence was produced in support of reply. DO (Roads) did not submit reply. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 2.779 million besides taking disciplinary action against the persons who made overpayment, under intimation to Audit.

[PDP No. 17 & 28]

1.2.3.12 Unauthorized expenditure on Health Sector Reforms Allowance – Rs 2.760 million

According to the Government of Punjab, Health Department's letters No.PO(P&E-1)19-113/2004(v) dated 10.03.2007 and dated 13.04.07, DHQ and THQ Hospitals are to be bifurcated into categories of normal and less attractive hospitals and HSRA will be admissible to less attractive THQs and DHQs.

Medical Superintendent THQ Hospital Sadiq Abad incurred expenditure of Rs 2.760 million on account of Health Sector Reforms Allowance during the years 2014-16. The expenditure was not justified as DDO allowed drawing HSRA to 13 doctors despite the fact that the hospital did not fall within the category of less attractive hospitals. (**Annex – I**)

Audit is of the view that due to weak internal controls, HSRA was paid to the persons who were not entitled to receive that allowance which resulted in loss of Rs 2.760 million to the Government.

Matter was reported to DCO and DDO concerned in November, 2016. DDO did not submit reply. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 2.760 million besides taking disciplinary action against the persons who made payment of inadmissible allowance, under intimation to Audit

[PDP No. 20]

1.2.3.13 Loss due to charging excess rates than agreement – Rs 2.648 million

According to the work order No. EDO 3250/(W&S)/RYK, dated 11.05.2015 serial No 06 and 07 , the District Officer Building should ensure that the quantities of work to be executed should not exceed the quantities in the

detail estimates sanctioned technically by this office. Payment for items where rates are higher than the estimated rates will be made provisionally at the rates provided in the technically sanctioned estimate. Quantities of various items as per technically sanctioned estimate will be strictly adhered to.

District Officer (Buildings) made excess payment of Rs 2.648 million to the contractors in two different development schemes during the year 2015-16. The record showed that the rates were paid to the contractors in excess of the rates of agreement. Detail is given below:

(Amount in rupees)

Sr. No.	Name of Work	Name of Items	Qty Paid	Rate as per Agreement	Rate Applied	Difference	Unit	Amount	M.B No./ Page No.	Date of Payment
1	Up-Gradation /Rehabilitation of Park / play Ground near trust colony chowk, Tehsil RYK	P/L M.S Square grill / jangla 3/4"x3/4"	1646	1,227	1,600	373	P. Rft	613,958	2166/1638, P-130	23.01.16
		P/F Submercible pump with 20 HP Motor	1	267,643	1,501,319	1,233,676	Each	1,233,676	2166/1638, P-173	23.01.16
2	Up-Gradation/ Rehabilitation of Zam Zam Park, RYK	P/L M.S Square grill / jangla 3/4"x3/4"	1646	1,227	1,605	378	P. Rft	622,188	2204/466, P-37	15.01.16
		P/F Submercible pump with 20 HP Motor	1	267,720	446,000	178,280	Each	178,280	2204/466, P-41	15.01.16
Total								2,648,102		

Audit is of the view that due to weak financial controls, excess payments were made by charging excess rates which resulted in loss to the Government amounting to Rs 2.648 million.

Matter was reported to DCO and DDO concerned in November, 2016. DO (Buildings) replied that all the payments were made after approval of EDO (W&S). Reply was not tenable as no record was shown. Audit stressed to submit

detail reply in support of documentary evidence. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 2.648 million from the concerned besides fixing of responsibility on the persons who made excess payment, under intimation to Audit.

[PDP No. 13]

1.2.3.14 Doubtful expenditure on the basis of improper Stock Register – Rs 1.481 million

According to 15.5 of PFR Vol-I when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in P.F.R. Form 26 has been made by a properly authorised person, examine it carefully with reference to any orders or rules for the issuance of stores and sign it after making suitable alterations under his signature, in the description and quantity of materials. When materials are issued, a written acknowledgment should be obtained from the person to whom those are ordered to be delivered or dispatched, or from his duly authorised agent.

Deputy DEO (W-EE) Liaqat Pur incurred expenditure of Rs 1.481 million during the period 2014-16 on account of procurement of different store items i.e. stationery, machinery & equipment, energy savers etc. Items were shown issued to different officials but issuance was without any indent, requisition or demand from the officials. In the absence of indents or demands, there was every possibility that the funds were misused on the basis of fake stock register showing doubtful consumption. Detail is given below:

(Amount in rupees)

Sr. No	Account Head	Amount
1	Hot and cold weather charges.	104,220
2	Office stationery	557,814

Sr. No	Account Head	Amount
3	Printing and publication	111,937
4	Uniform and liveries	25,990
5	Cost of other stores	137,910
6	Others	543,653
Total		1,481,524

Audit is of the view that due to weak internal controls, items were purchased and consumed without any indents or demand which resulted in doubtful expenditure amounting to Rs 1.481 million.

Matter was reported to DCO and DDO concerned in December, 2016. Dy. DEO (EE-W) Liaqat Pur did not submit reply. No DAC meeting was convened till finalization of this Report.

Audit recommends investigation of matter besides fixing of responsibility on the persons who drawn the funds without indents and demands, under intimation to Audit.

[PDP No. 25]

1.2.3.15 Non-credit of unclaimed security deposits - Rs 1.450 million

According to Rule 12.7 of PFR Vol-I and Article 127 of Accounts Code Vol-II, security deposits unclaimed for more than 3 years should be credited into the Government's revenue.

District Officer (Buildings) Rahim Yar Khan did not credit security deposits of Rs 1.450 million which remained unclaimed for more than three years of becoming due during 2015-16.

Audit is of the view that due to financial mismanagement, unclaimed security deposits of the contractors were not credited which resulted in loss of Government revenues amounting to Rs 1.450 million.

Matter was reported to DCO and DDO concerned in November, 2016. DDO replied that all security deposits objected by Audit had been refunded to contractors. Reply of DDO was not tenable as no documentary evidence was produced in support of reply. No DAC meeting was convened till finalization of this Report.

Audit recommends deposit of unclaimed securities amounting to Rs 1.450 million into Government account, under intimation to Audit.

[PDP No. 10]

1.2.3.16 Unauthorized expenditure on Social Security Benefit – Rs 1.232 million

According to Government of the Punjab, School Education Department Notification No.DS(O&M)5-3/2004/CONTRACT(MF) dated 19.10.2009, the contract employees were regularized w.e.f. 14.10.2009. According to the terms and conditions of the appointment orders the pay will be fixed at the initial of scale in which they were appointed and increments drawn / earned will be treated as Personal allowance and SSB will not be admissible to them.

Services of four (04) teachers working under the administrative control of Principal Government Boys Model High School Khan Pur were regularized w.e.f 19.10.2009. DDO did not take action to get their pay re-fixed from DAO. As a result, they were paid Social Security Benefit and other inadmissible allowances amounting to Rs 1.232 million during the years 2009-16.

Audit is of the view that due to weak financial controls, pay of employees was not got re-fixed which resulted into unauthorized expenditure of Rs 1.232 million.

Matter was reported to DCO and DDO concerned in November, 2016. DDO did not submit reply. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 1.232 million besides taking disciplinary action against the persons who made unauthorized payments, under intimation to Audit.

[PDP No. 3]

1.2.3.17 Loss due to double payment of General Sales Tax and non recovery of Income Tax – 1.123 million

According to the Section 153 of Income Tax Ordinance 2001, deduction of income tax is to be made at source @ 3.5 per cent on supply and @ 6 per cent on repairs and services etc.

Forty six (46) primary and elementary schools working under the administrative control of Deputy DEO (EE-W) Sadiq Abad drew Rs 1.123 million from School Management Council fund and deposited as income tax and GST through various challans. Later on, the schools utilized NSB for purchase of different items but did not deduct income tax from the payments made to the supplier. Moreover, GST amounting to Rs 527,813 was paid to the suppliers despite the fact that it was already deposited by the schools. Furthermore, copies of GST deposit challans were not collected from the suppliers to ensure its payment to relevant quarter. (**Annex – J**)

Audit is of the view that due to weak financial controls, GST was overpaid and income tax was not recovered from suppliers which resulted in loss of Rs 1.123 million to the Government.

Matter was reported to DCO and DDO concerned in December 2016. Deputy DEO (EE-W) Sadiq Abad replied that the matter was under investigation by an AEO. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 1.123 million besides inquiry regarding the matter, under intimation to Audit.

[PDP No. 13]

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.	DDOs	Subject	Amount
1.	2	District Co-ordination Officer Rahim Yar Khan	Unauthorized expenditure purchase of POL for vehicles	2.633
2.	3		Loss to Government due excess drawl of POL	0.352
3.	4		Irregular/doubtful expenditure on hiring of vehicles during VVIP visits	0.311
4.	5		Irregular expenditure on purchase of POL for generator	3.946
5.	6		Infructuous expenditure on entertainment	0.770
6.	8		Excess expenditure than previous year in violation of austerity measures	1.107
7.	9		Unauthentic financial data due to difference between reconciled expenditure statement and SAP/FI Data	0.437
8.	12		Unjustified expenditure on repair and purchase of POL for other vehicles	0.116
9.	13		Non-deduction of Income Tax on honoraria	0.035
10.	14		Loss due to non deposit of rest house receipt	0.022
11.	1	DO (Cooperative) Rahim Yar Khan	Overpayment of conveyance allowance	0.140
12.	2		Irregular and unjustified expenditure on account of T.A/D.A. bills	0.502
13.	3		Irregular expenditure due to non observance of austerity measures	0.231
14.	4		Un-authorized use of air conditioners	0.067
15.	5		Non-accountal of stationery, other and cost of other store items into stock	0.152
16.	7		Unjustified expenditure on account of repair of furniture	0.023

Sr. No.	Para No.	DDOs	Subject	Amount	
17.	8		Difference between expenditure as per F.I data & monthly expenditure statement	0.009	
18.	1	Manager Industrial Home Sadiq Abad	Irregular expenditure without immediate requirement resulting blockage of Government funds	0.237	
19.	2		Non collection of proof of sales tax from firms	0.109	
20.	3		Irregular expenditure on contingencies	0.000	
21.	4		Loss due to non-deduction of conveyance allowance for leaves	0.007	
22.	2	DO (Industries)	Irregular withdrawal of fuel	1.064	
23.	3		Non collection of proof of deposit of Sales Tax	0.018	
24.	4	Rahim Yar Khan	Irregular expenditure on printing and publication from local market	0.050	
25.	2	Head Master Special Education Centre Khan Pur	Irregular / doubtful expenditure on stipend	1.721	
26.	6		Doubtful expenditure on publicity, printing and stationery	0.171	
27.	7		Irregular purchase of furniture, machinery equipment	0.632	
28.	8		Irregular expenditure on diet of students	0.343	
29.	9		Loss to Government due to non allotment of designated residences	1.468	
30.	10		Irregular expenditure on uniform of students	3.755	
31.	11		Doubtful expenditure on repair of vehicle	2.239	
32.	12		Doubtful expenditure on purchase of different items of others and cost of others	2.169	
33.	13		Doubtful expenditure on repair of furniture and machinery	0.303	
34.	14		Difference in bank statement and cash book	1.855	
35.	15		Non deposit of sale proceed of used mobil oil and OGRA rates	0.112	
36.	1		EDO (F&P) Rahim Yar Khan	Irregular expenditure of POL (diesel) of vehicle	0.211
37.	2			Irregular expenditure of repair of vehicle	0.077
38.	3			Un-authorized use of air conditioners	0.041
39.	4			Loss to Government due to unjustified expenditure on account of stationery & photostat	0.047
40.	5	Unjustified budgeting by giving practicing compensatory allowance (PCA) allowance in irrelevant office		0.020	

Sr. No.	Para No.	DDOs	Subject	Amount	
41.	6		Chances of misappropriation due to none reporting of fixed assets	29.048	
42.	7		Unjustified release of supplementary grants	3784.000	
43.	9		Irregular provision of excess budget	16.355	
44.	10		Irregular lump sum allocation of budget	50.000	
45.	11		Unjustified releases of budget on account of NPA	0.659	
46.	12		Irregular payment by re-appropriation of funds	1.630	
47.	13		Irregular floating of tenders without funds	17.284	
48.	1		DO (Finance & Budget) Rahim Yar Khan	Irregular drawl of pay and allowances	0.687
49.	2	Irregular purchase due to splitting		0.126	
50.	3	Un-authorized payment to employee who absent from duty		0.032	
51.	4	Irregular expenditure on different items		0.253	
52.	5	Irregular / doubtful expenditure on POL		0.038	
53.	6	Irregular purchase and non accountal into stock		0.038	
54.	7	Doubtful expenditure on repair of vehicle		0.033	
55.	8	Doubtful expenditure on repair		0.033	
56.	1	District Officer (Live Stock) Rahim Yar Khan		Loss to Government to non-recovery penal rent from illegal occupants of Government residence	0.402
57.	3			Non-sealing of speedometers of motor vehicles	1.379
58.	6		Unauthentic financial data due to difference between reconciled expenditure statement and SAP/ FI Data	2.556	
59.	7		Difference of cash balance between cash book and bank statements	1.214	
60.	8		Non recovery of liquidated damages due to late supply of medicines	0.073	
61.	9		Unjustified expenditure on purchase of POL for other vehicles	0.026	
62.	10		Doubtful drawl of T.A bill	0.051	
63.	11		Irregular/doubtful expenditure on repair of vehicle	0.127	
64.	12		Irregular procurements of medicines, stationery and other items without obtaining performance guarantee	15.587	
65.	13		Excess payment on account of stationery	0.008	
66.	4	District	Procurement of material without open competition	28.759	

Sr. No.	Para No.	DDOs	Subject	Amount
67.	5	Officer (OFWM)	Doubtful consumption of POL without sealing of speedometers	0.907
68.	6	Rahim Yar Khan	Poor performance non achievement of target regarding due to weak management involving expenditure on pay and allowances.	-
69.	7		Irregular/doubtful expenditure on repair of vehicles	0.256
70.	8		Unauthorized withdrawal of conveyance allowance	0.800
71.	9		Overpayment of conveyance allowance during leave period	0.014
72.	1		Irregular expenditure due to non-observance of austerity measures	0.811
73.	3		Doubtful consumption of POL	0.440
74.	4		Doubtful payment of pay and allowances	0.258
75.	5	District Officer (Agriculture)	Irregular expenditure on repair of vehicle	0.278
76.	9	Rahim Yar Khan	Un-Justified consumption of POL	0.053
77.	10		Irregular expenditure due to non observance of austerity measures on account of utilities and POL	0.155
78.	11		Non deposit of sale proceed of used mobil oil	0.019
79.	12		Un-authorized drawl of pay and allowances after regularization and non deduction of general provident fund, group insurance and benevolent fund	0.015
80.	1		Irregular expenditure due to non observance of austerity measures	1.674
81.	2		Payment of conveyance allowance during leave periods	0.046
82.	4		Loss due to non-recovery of penal rent	0.903
83.	5		Loss due to auction at less than reserve price	0.390
84.	6	Dy. DO (Agriculture)	Loss to Government due to non deduction of Provincial Sales Tax on services	0.021
85.	7	Khan Pur	Non accountal into stock	0.043
86.	8		Loss due to non deduction of conveyance allowance, house rent allowance and R & M charges	7.038
87.	9		Irregular drawl of fixed TA	0.140
88.	10		Irregular / unjustified payment of TA/DA	8.494
89.	11		Irregular expenditure due to non observance of austerity measures on account of utilities and POL	0.086

Sr. No.	Para No.	DDOs	Subject	Amount
90.	12		Un-authorized drawl of Pay and allowances after Regularization and non deduction of general provident fund, group insurance and benevolent fund	0.020
91.	13		Non deposit of sale proceed of used mobil oil	0.013
92.	3	Dy. DO (Agriculture) 108/P Rahim Yar Khan	Payment of on account of purchase of fertilizers without having proper bill	5.261
93.	5		Non recovery of Provincial Sales Tax	0.069
94.	6		Distribution of seed in excess as per requirement	0.254
95.	7		Less production of crops as compare to crop reporting department	21.313
96.	8		Loss to Government due to non - cultivation of land	8.810
97.	9		Irregular expenditure due to non-observance of austerity measures	0.653
98.	10		Non deposit of sale proceed of used mobil oil	0.020
99.	3		Dy. DO (Agriculture) Sadiq Abad	Irregular / doubtful expenditure on POL
100.	4	Less / non recovery of renewal fee of cotton factory license		0.148
101.	5	Irregular purchase and non accountal into stock recovery of durable items		0.179
102.	6	Loss to Government due to non allotment of designated residences		5.693
103.	8	Irregular expenditure on farmers day		0.157
104.	9	Doubtful expenditure on purchase of different items		0.627
105.	10	Irregular / doubtful expenditure on POL		0.100
106.	11	Irregular expenditure on hot and cold items		0.073
107.	12	Unjustified / doubtful expenditure on TA / DA		9.545
108.	13	Doubtful expenditure on repair of vehicle		0.821
109.	15	Doubtful expenditure on POL		0.046
110.	16	Doubtful expenditure on repair of furniture and machinery		0.109
111.	17	Difference in bank statement and cash book		1.455
112.	18	Doubtful expenditure due to purchase at higher rates		0.048
113.	20	Non deposit of sales proceeds of used mobile oil	0.023	
114.	3	EDO (Education)	Non recovery of fine imposed from absent teachers reported by monitoring teams	0.369

Sr. No.	Para No.	DDOs	Subject	Amount
115.	4	Rahim Yar Khan	Unjustified expenditure of transportation charges of books	0.082
116.	5		Irregular and unjustified expenditure on account of T.A/D.A. bills	0.354
117.	6		Non-accountal of mobile oil & POL	0.055
118.	7		Non-distribution of stipend among students and non-utilization of 1 % contingency	0.342
119.	8		Unjustified expenditure on repair of vehicle	0.055
120.	9		Unjustified Expenditure on account of purchase and service of miscellaneous items	0.058
121.	10		Irregular and unjustified expenditure of advertising	0.488
122.	11		Unjustified expenditure on account of purchase of stationery	0.076
123.	12		Misclassified of expenditure	0.039
124.	13		Un-authorized use of air conditioners	0.054
125.	1		Doubtful difference between departmental expenditure statement and FI data maintained in District Accounts Office	11.223
126.	2		Irregular award of advance increments to school teachers	1.272
127.	4		Irregular award of advance increments to F.A PTC teachers	0.277
128.	5		Doubtful expenditure for various schools	0.757
129.	7	Dy. DEO (EE-W) Sadiq Abad	Recovery of pay and allowances during leave period without pay	0.201
130.	11		Non collection of proof of Sales Tax from firms	0.273
131.	12		Unjustified expenditure on account of POL	0.230
132.	16		Unjustified expenditure regarding repair & white washing of school buildings	-
133.	17		Unjustified / irregular payments through manual system	8.781
134.	18		Unauthorized expenditure on NSB without approval of AEO	0.438
135.	19		Loss due to less deduction of 5% maintenance charges	0.014
136.	1	Dy. DEO (EE-M) Rahim Yar	Irregular payment of integrated allowance	0.072
137.	2		Irregular and unjustified payment of inspection allowance to AEOs	0.360

Sr. No.	Para No.	DDOs	Subject	Amount
138.	4	Khan	Non recovery of fine imposed from absent teachers reported by monitoring teams	0.205
139.	5		Non-deposit of auction amount of trees and non-deposit of receipt of canteen	0.059
140.	6		Non-deposit of General Sales Tax	0.041
141.	7		Difference between expenditure statement as per f.i. data & as per monthly expenditure statement	25.348
142.	8		Irregular expenditure due to non observance of austerity measures	0.320
143.	10		Unjustified expenditure on account of repair of vehicle	0.428
144.	11		Overpayment of advance increments to elementary school teacher	0.150
145.	12		Irregular and unjustified payment of T.A. /D.A.	0.279
146.	14		Unjustified expenditure of POL of vehicle	0.942
147.	15		Non- deposit of sale proceeds of used mobil oil	0.024
148.	17		Irregular & unjustified expenditure on account of photocopies	0.667
149.	18		Irregular & unjustified expenditure on account of fair & exhibition by purchasing sweets	0.145
150.	19		Unjustified expenditure of purchase & repair of furniture	0.116
151.	20		Irregular expenditure on white wash of school buildings & purchase of furniture in excess of limit prescribed by Programe Monitoring and Implementation Unit (PMIU) Government of the Punjab Education Department	2.069
152.	21		Irregular & unjustified excess expenditure incurred on construction of 2 rooms, white wash of school buildings & purchase of furniture in excess of limit prescribed by PMIU Government of the Punjab Education Department	0.330
153.	2	Dy. DEO (EE-W) Liaqat Pur	Transfer of Government schools to private sector due to weak performance of teachers having expenditure	2.426
154.	5		Irregular/doubtful expenditures under head POL	1.286
155.	6		Irregular expenditure without approved notification by the council	0.000

Sr. No.	Para No.	DDOs	Subject	Amount
156.	7		Loss to Government due to excess drawl of POL	0.078
157.	9		Non utilization of non salary budget out of SMC fund	17.561
158.	11		Excess payment of Social Security Benefit	0.023
159.	12		Excess expenditure against sanctioned budget	0.245
160.	13		Excess expenditure on purchase of furniture on higher rates out of NSBs funds	2.232
161.	15		Un-authentic financial data due to Non-reconciliation of expenditure	754.495
162.	16		Difference of cash balance between cash book and bank statements	2.591
163.	18		Doubtful expenditure / likely misappropriation of funds on printing of files	0.112
164.	19		Misappropriation of funds/loss due to shortage of stores articles	0.218
165.	20		Irregular/doubtful expenditure on repair of vehicles	0.287
166.	21		Irregular/doubtful expenditure on Independence day	0.039
167.	22		Irregular/doubtful expenditure on plant and machinery through misclassification	0.053
168.	23		Irregular/doubtful expenditure on repair of machinery and furniture	0.262
169.	24		Unauthentic financial data due to difference between reconciled expenditure statement and SAP/ FI Data	3.686
170.	26		Non finalization of inquiry regarding embezzlement in NSB and Farogh-e-Taleem fund (FTF) involving	0.533
171.	27		Non-recovery of fine imposed during monitoring	0.206
172.	28		Irregular drawl of TA/DA bill	0.279
173.	29		Fictitious drawl of TA/DA bill and POL	0.069
174.	30		Drawl of TA/DA bill through fictitious bills likely misappropriation of fund	0.209
175.	1	Govt.	Difference in bank statement and cash book and doubtful payments	2.248
176.	2	B/H/Secondary School	Irregular payments of arrears of pay and allowances without additional budget	0.093
177.	3	Zahir Pir	Excess/irregular and unauthorized drawl of pay & allowances	0.030

Sr. No.	Para No.	DDOs	Subject	Amount
178.	4	Govt. B/M/S School Khan Pur	Un-justified expenditure on repair of building	0.172
179.	6		Doubtful expenditure on repair of machinery, furniture & equipment	0.080
180.	7		Irregular expenditure on purchase of different Items	0.355
181.	2		Over payment in leave encashment	0.140
182.	4		Un-authorized payment /drawn of pay and allowances after transfer	0.267
183.	5		Un-justified expenditure on repair of building	0.813
184.	6		Irregular payments of arrears of Pay and allowances without additional budget	0.375
185.	7		Non availability of service books of staff	0.424
186.	8		Purchase without approval of austerity committee	0.100
187.	9		Doubtful expenditure on repair of machinery, furniture & equipment	0.869
188.	10		Irregular purchase of Furniture and others	1.334
189.	11		Irregular expenditure on different items of others and cost of others	0.422
190.	12		Irregular expenditure on stationery and printing	0.389
191.	13		Irregular expenditure on transportation of goods	0.251
192.	14		Non verification / reconciliation of expenditure	0.155
193.	15		Un-authorized payment of qualification allowance	0.216
194.	16		Unauthorized drawl of advance increments by EST on account of M.A & B. Ed	0.049
195.	17	Difference in bank statement and cash book	0.553	
196.	1	Govt. B/HS/School Kot Samaba	Unrealistic budgeting of pay and allowances	24.916
197.	3		Unauthorized drawl of pay and allowances due to change of Cadre	2.472
198.	4		Loss to Government due to drawl of pay and allowances by wrong fixation	0.107
199.	5		Loss to Government due to irregular award of advance increments	0.108
200.	6		Unauthorized drawl of arrears on accounts of pay and allowances	0.044
201.	8		Non verification of GST payment	0.027
202.	9		Unauthorized drawl of encashment bill	0.325
203.	10		Loss to Government due to unjustified drawl of Social Security Benefit after regularization	0.112

Sr. No.	Para No.	DDOs	Subject	Amount	
204.	11		Unauthorized drawl of qualification allowances	0.036	
205.	1	Govt. G/H/S School Old Sadiq Abad	Excess utilization of budget	30.958	
206.	2		Unauthorized drawl of arrears on accounts of pay and allowances	0.140	
207.	5		Loss to Government due to unnecessary expenditure	0.022	
208.	6		Doubtful expenditure on repair & maintenance of school buildings	0.236	
209.	7		Loss to Government due to irregular award of qualification allowance on account of acquiring of irrelevant qualification	0.096	
210.	8		Unauthorized drawl of encashment bill	0.276	
211.	9		Loss to Government due to unjustified drawl of Social Security Benefit after regularization	0.088	
212.	1		Govt. B/H School Allah Abad	Irregular drawl of pay and allowances due to defective / unauthorized maintenance of service books	0.968
213.	2			Loss to Government due to unjustified drawl of Social Security Benefit after regularization	0.028
214.	4	Unauthorized drawl of pay and allowances due to change of cadre		0.776	
215.	5	Loss to Government due to irregular award of qualification allowance / advance increment on accounts of acquiring irrelevant qualification		0.195	
216.	6	Loss to Government due to irregular payment of pay and allowance		0.065	
217.	7	Unauthorized drawl of Government funds		2.115	
218.	8	Misuse of Government funds on entertainment		0.078	
219.	9	Doubtful expenditure on repair of furniture, machinery & equipment		0.221	
220.	10	Loss to Government due to unauthorized reinstated of suspended teacher		1.335	
221.	11	Unauthorized procurement of Items without approval of austerity committee		0.217	
222.	12	Doubtful incurrence of contingencies expenditure from NSB fund		0.125	
223.	13	Doubtful expenditure on repair & maintenance of school building		0.205	

Sr. No.	Para No.	DDOs	Subject	Amount
224.	15		Unrealistic budgeting / defective maintenance of accounts	1.050
225.	16		Doubtful distribution of educational books due to non maintenance of relevant record	0.000
226.	17		Irregular drawl of pay and allowances due to poor arrangement regarding security of school	1.219
227.	18		Misuse of LTF funds for payment of utility bills	0.056
228.	19		Doubtful payment of TA / DA	0.035
229.	3	EDO (Health) Rahim Yar Khan	Undue favour to the supplier due to non obtaining of performance guarantee	2.247
230.	4		Loss to due to non-registration and licensing of health care establishment of private hospital	1.880
231.	6		Non realization of fine /non deposited of District receipt into accounts IV	10.978
232.	7		Doubtful drawl of funds/ concealment of accounting record	0.770
233.	8		Non finalization of adulteration cases	0.000
234.	9		Irregular expenditure on purchase of POL due to Non-sealing of speedometers of motor vehicles	1.499
235.	10		Non-recovery one month's pay from resigned employee	0.080
236.	11		Irregular/doubtful expenditure on repair of vehicle	0.268
237.	12		Overpayment of conveyance allowance during leave period	0.030
238.	13		Unjustified expenditure on purchase of POL excess than tank capacity	0.193
239.	1		DO (Health) Rahim Yar Khan	Recovery due to unauthorized payment on account of adhoc relief allowance 2011 and 2012
240.	2	Payment on account of TA / DA to vaccinators and supervisor and bogus hotel bills		0.078
241.	7	Non deduction of 16% provincial sales tax on the services		0.194
242.	11	Wasteful / unjustified expenditure on account of fuel for flood relief camps and food sampling		0.125
243.	12	Unjustified expenditure on account of fuel		11.413
244.	14	Non collection of proof of deposit of sales tax		0.141
245.	15	Recovery of conveyance allowance and HSRA		0.045

Sr. No.	Para No.	DDOs	Subject	Amount	
			during leave period		
246.	1	THQ Hospital Sadiq Abad	Loss to Government due to showing excess consumption of POL	1.354	
247.	2		Irregular purchase of medicine (LP)	2.246	
248.	3		Unauthorized purchases through irrelevant purchase committee	12.820	
249.	4		Irregular expenditure on unjustified of ambulances and showing excess consumption of POL	3.017	
250.	5		Unjustified purchase through rate contract	2.246	
251.	6		Unjustified award of rate contract	4.629	
252.	7		Unauthorized drawl of allowances during leave period	0.215	
253.	8		Irregular expenditure on repair	1.519	
254.	11		Irregular expenditure due to non observance of austerity measures	1.946	
255.	13		Over payment on account of washing of bedding / clothing	0.013	
256.	14		Loss to Government due to non observing austerity measures and illegal use of air conditioner	0.515	
257.	15		Non deposit of sales proceed of used mobil oil	0.133	
258.	16		Irregular expenditure on POL	1.268	
259.	17		Unjustified expenditure on account of POL	0.108	
260.	18		Loss to Government due to non allotment of residence	0.812	
261.	19		Rush of expenditure in the month of June	2.114	
262.	1		SMO RHC Rajan Pur Kalan	Irregular payment of adhoc relief allowance 2010 (50%)” and “project allowance” by the doctors	0.302
263.	2			Irregular drawls of practice compensatory allowance	0.259
264.	3			Difference between expenditure as per F.I data & monthly expenditure statement	5.149
265.	4	Overpayment of different allowances to charge nurse		0.082	
266.	5	Irregular expenditure due to non observance of austerity measures		2.671	
267.	6	Unjustified purchases of medicines through rate contract		0.591	
268.	7	Irregular expenditure on local purchase of medicine		0.045	

Sr. No.	Para No.	DDOs	Subject	Amount
			& non-availing of discount	
269.	8		Unjustified issuance/ consumption of medicine from main store to dispensary	0.175
270.	10		Irregular and unjustified expenditure of repair of vehicle	0.286
271.	12		Loss to Government due to use of ambulance for other purposes	0.123
272.	13		Less deposit of ambulance charges	0.102
273.	14		Loss to Government due to unjustified expenditure on account of advertising	0.244
274.	15		Non-deposit of X-ray fixer water	0.084
275.	16		Non-deposit of used mobil oil	0.057
276.	18		Loss to Govt. due to un-justified expenditure on purchase of energy savers	0.111
277.	19		Loss to Government due to unjustified expenditure on account of purchase of phenyl and other items of cleanliness	0.633
278.	20		Loss to Government due to unjustified expenditure on account of stationery and printing items	0.207
279.	21		Loss to Government due to unjustified expenditure on account of bedding clothing	0.265
280.	3		Unauthorized drawl of pay and allowances due to change of cadre	5.424
281.	4		Loss to Government due to unjustified drawl of Social Security Benefits after regularization	0.019
282.	5		Loss to Government due to payment of pay and allowances to absent staff	-
283.	6		Loss to Government due to non allotment of Government residences	0.982
284.	7	SMO RHC Zahir Pir	Unauthorized drawl of different allowances	0.012
285.	9		Loss to Government due to purchase of POL at higher rates than the sanctioned budget	0.012
286.	10		Non verification of GST payments	0.042
287.	11		Doubtful expenditure on repair of vehicle	0.032
288.	12		Auction / sale of old mobile oil and X-ray fixer	0.046
289.	13		Nonpayment of utility bills	0.228
290.	14		Unauthorized drawl of arrears on account of pay and allowances	0.156

Sr. No.	Para No.	DDOs	Subject	Amount
291.	16		Loss to Government due to doubtful usage of Government vehicle	0.023
292.	17		Auction / disposed off of old ambulance	0.300
293.	19		Irregular expenditure due to non observance of austerity measures	0.148
294.	20		Consumption / destroyed of OPD record due to malafide indentionation	-
295.	1	SMO RHC Pacca Laran	Loss to Government due to unauthorized usage of Government vehicles	0.424
296.	2		Unauthorized drawl of pay and allowances due to change of cadre	0.948
297.	3		Loss to Government due to unjustified drawl of Social Security Benefit after regularization	0.009
298.	4		Loss to Government due to payment of pay and allowances to absent staff	0.137
299.	6		Irregular expenditure on utility bills	0.851
300.	7		Unauthorized drawl of different allowances	0.004
301.	8		Ambiguous and irrelevant consumption of POL	0.743
302.	9		Doubtful expenditure on repair of vehicle	0.117
303.	10		Loss to Government due to payment of conveyance allowance during leave period	0.033
304.	11		Loss to Government due to non deduction of water charges and penal rent from the resident of Government residences	0.155
305.	12		Doubtful expenditure on repair of machinery	0.500
306.	13		Loss to Government due to non / less deposit of hospital receipts	0.488
307.	14		Irregular expenditure due to non compliance of PPRA rules	1.265
308.	15		Non auction / sale of old mobil oil and X-ray	0.069
309.	16		Non verification of GST payment	0.059
310.	17		Irregular expenditure due to non observance of austerity measures	0.157
311.	1		DO (Buildings) Rahim Yar Khan	Non deduction of Professional Tax
312.	2	Un-justified payment of consultancy fee despite availability of Government engineers		3.774
313.	3	Loss due to less / non recovery of penalty on account of Late renewal of contractors		0.227

Sr. No.	Para No.	DDOs	Subject	Amount
314.	7		Irregular late issuance of work orders	142.884
315.	8		Non-recovery of water charges and Sewerage Tax	0.329
316.	12		Floating of tenders without funds	17.284
317.	14		Loss to Government due to unjustified payment of contractor's profit	0.628
318.	15		Recovery due to payment of earth from outside source despite availability of surplus earth	0.483
319.	22		Irregular expenditure due to enhancement of projects	1.470
320.	23		Doubtful difference between departmental expenditure statement and FI Data maintained in District Accounts Office	12.984
321.	25		Excess payment due to use of less quantity of cement in mortar	0.066
322.	26		Un-justified payment	46.904
323.	1		DO(Roads) Rahim Yar Khan	Unjustified payment to consultants and non-recovery of General Sales Tax
324.	3	Irregular expenditure due to non showing history of repair work		87.744
325.	4	Irregular late issuance of work order		84.129
326.	6	Loss to Government treasury due to non-recovery of Professional Tax		0.405
327.	9	Irregular awarding of tenders		1173.524
328.	10	Loss to Government due to non-forfeiting earnest money		1.590
329.	12	Unjustified enhancement of agreement		16.031
330.	13	Un-justified payment with final bills of nil amount		807.050
331.	15	Loss to Government by awarding the contractor extra time extension and price variation accordingly		0.110
332.	18	Loss to Government due to allowing purchase of T.S.T material from far quarry		0.272
333.	19	Loss to Government due to non-collection of "lease rent for approaches to petrol pumps"		2.250
334.	22	Overpayment due to nonperformance of compaction tests and non deduction of shrinkage		0.587
335.	23	Unjustified payment of travelling allowance		0.642
336.	24	Unjustified expenditure		5.627
337.	25	Unjustified issuance of work order without funds		12.053

Sr. No.	Para No.	DDOs	Subject	Amount
338.	26		Over payment due to non re-using of dismantled material 53854Cft	-
339.	27		Overpayment on account of compaction of earth work	0.047

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 Rahim Yar Khan	1	6	Loss to Government due to purchase of fuel on higher rates	0.082
EDO (F&P) Rahim Yar Khan	2	3	Unjustified budgeting by giving PCA allowance in irrelevant office	0.42
	3	4	Chances of misappropriation due to non-reporting of fixed assets	153.367
	4	9	Unjustified release of supplementary grants	852.452
	5	12	Provision of excess budget	2083.417
	6	16	Loss to Government treasury due to unjustified / baseless budgeting and subsequent expenditure	14.886
DO (Forest) Rahim Yar Khan	7	2	Loss to Government by extending undue favour to the contractors	0.171
	8	3	Loss to Government due to non-finalization of cases	0.993
	9	4	Loss to Government due to non-recovery of Income Tax due to non-recovery of auctioned amount from the contractors	0.054
	10	6	Doubtful expenditure on nurseries and road side plantation	10.415
	11	7	Doubtful expenditure on POL	0.15
	12	8	Bogus expenditure on repair of transport	0.112
DO (Live Stock) Rahim Yar Khan	13	1	Recovery of conveyance allowance from person using Government vehicle	0.075
	14	2	Unauthorized drawl of S.S.B allowance by employees on regularization recovery	0.028
	15	4	Irregular payment of medicine form the supplier	2.79
	16	11	Loss to Government treasury due to non auction of vehicle	0.25
DO	17	4	Irregular expenditure on repair of vehicle	0.546

DDOs	Sr. No.	Para No.	Audit Observation	Amount
(FOWM) Rahim Yar Khan	18	5	Irregular payment of POL bill	0.08
	19	6	Non /less utilization of grants	1.076
	20	7	In fructuous expenditure on the salaries of tractor operators	0.582
	21	10	Burden on public exchequer and in-fructuous expenditure	15.604
Dy. DO (Agriculture) Rahim Yar Khan	22	4	Non utilization of budget	0.12
EDO (CD) Rahim Yar Khan	23	1	Irregular expenditure due to non-observance of austerity measures	0.359
	24	2	Doubtful expenditure on stationery, printing and other store items and misappropriation	3.928
	25	3	Non accountal of store items into stock	0.274
	26	4	Doubtful expenditure on repair of machinery and furniture	0.355
	27	6	Unjustified expenditure on hot & cold weather charges	0.131
	28	7	Loss to Government due to non-deduction of GST	6.683
	29	8	Unauthorized execution and payment of items not provided in ts estimate	0.764
	30	9	Unauthorized execution and payment of items in excess of ts estimate	0.158
	31	10	Unauthorized execution and payment of items with unjustified rate analysis	2.958
	32	11	Overpayment due to non-reduction of composite rates of concrete	0.397
	33	14	Loss to Government due to non-deposit of Income Tax	1.319
Special Education Centre Sadiq Abad	34	1	Payment of conveyance allowance during leave periods	0.097
	35	3	Irregular payment of pay and allowance due to shifting of HQ	0.699
	36	4	Irregular payment of pending liabilities	0.17
	37	5	Irregular repair of vehicle	0.172
	38	6	Irregular purchase machinery due to non observing of austerity measures	0.078

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	39	7	Un-authorized/irregular increase in non-salary budget	0.157
	40	8	Unauthorized drawl of S.S.B allowance On regularization and purchase of fuel at higher rates	0.017
EDO (Education) Rahim Yar Khan	41	1	Irregular & non verification of purchase of furniture, plant & machinery and others	74.214
	42	2	Non deduction of L.D charges	0.953
	43	3	Irregular recruitment of Educator Teachers	-
	44	4	Misappropriation / fraudulent / double payment on account of POL	0.183
	45	5	Irregular payment of pay and allowances	7.999
	46	7	Unauthorized drawl of pay and allowances without performing duties of the post	0.727
	47	8	Irregular posting and payment of pay & allowances to AEOs	0.446
	48	9	Unjustified expenditure on TA/DA	0.223
	49	10	Irregular / doubtful distribution of stipend	64.976
	50	13	Over payment of conveyance during leave period	0.862
	51	14	Irregular expenditure on POL	0.485
	52	15	Un-sound budgeting / non-surrender of anticipated savings	0.761
	53	16	Non curtailment of budget / un-authorized increase in budget and irregular expenditure of non salary budget	1.109
Dy. DEO (EE-M) Khan Pur	54	1	Irregular expenditure of furniture purchase due to splitting	4.07
	55	3	Irregular payment of charge allowance	0.027
	56	4	Irregular payment of integrated allowance	0.18
	57	5	Non-refund of un-spent balance of SMC fund	0.161
	58	6	Irregular expenditure due to non observance of austerity measures	0.135
	59	7	Irregular transfer of NSB funds and non-refund	0.208
	60	8	Irregular award of BPS-15 to Oriental Teacher (OT) Teachers	0.353
	61	9	Non deduction of Income Tax on rent of school building	0.045
	62	10	Unauthorized drawl of pay and allowances on	0.187

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			regularization	
	63	11	Misappropriation of NSB funds	0.042
	64	12	Unjustified drawl of POL bill	0.072
	65	13	Unjustified expenditure out of head fair & exhibition	0.051
	66	14	Unjustified expenditure of uniform	0.045
	67	15	Unjustified expenditure of stationery and store items	0.396
	68	17	Non-accountal of steel almiraha	0.025
	69	18	Unjustified expenditure of repair of furniture and machinery	0.061
	70	19	Irregular payment of bill of previous year	0.131
Dy. DEO (EE-W) Rahim Yar Khan	71	1	Non verification of deposit	0.543
	72	2	Loss to Government due to irregular drawl of integrated allowance	0.097
	73	4	Loss to Government due to non deduction of Income Tax on rent of building	0.019
	74	5	Loss to Government due to doubtful payment to ghost school teachers	1.92
	75	6	Irregular payment of arrears of pay and allowances without additional budget	0.661
	76	7	Unjustified payment of inspection allowance due to non performing of supervisory duties by AEO's	0.72
	77	8	Non maintenance of record	0.033
	78	12	Irregular payment of pay & allowances for the absent period	0.12
	79	14	Non utilization of budget	15.335
Dy. DEO (EE-W) Khan Pur	80	1	Unauthorized expenditure on electricity	0.179
	81	2	Non-conduction of internal audit and irregular payment of stipend	0.173
	82	3	Irregular purchase of furniture and others	0.216
	83	4	Overpayment on account of charge allowance and integrated allowance	0.159
	84	5	Non curtailment of budget / un-authorized increase in budget and irregular expenditure of non salary budget	0.389
	85	6	Physical verification of schools	0.819
	86	7	Irregular / doubtful expenditure on POL	0.381
	87	8	Un-authorized payment of health professional and HSRP allowance	0.053

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	88	9	Irregular payment to schools	0.28
	89	11	Unauthorized payment of GST & Income Tax by school instead of deduction from suppliers	0.417
	90	13	Un-sound budgeting / non-surrender of anticipated savings	0.991
	91	14	Irregular expenditure by schools	2.536
	92	15	Fictitious drawl of TA/DA and non availability of vouched accounts / concealment of record	0.465
	93	16	Irregular payment of arrears of pay and allowances without additional budget	2.015
	94	17	Non utilization of fund by the schools	2.563
	95	18	Record of unserviceable stock material / trees	1.6
	96	19	Doubtful expenditure on repair of vehicle	0.217
	97	20	Un-authorized retention of fund and difference in cash book balance and bank balance	0.7
	98	21	Unauthorized drawl of pay and allowances during study leave	0.019
	99	22	Doubtful expenditure on repair of machinery, furniture & equipment	0.121
	100	23	Un-authorized appointment of est irregular expenditure	3.766
	101	24	Irregular expenditure on different items of others and cost of others	0.214
	102	25	Irregular expenditure due to misclassification	0.108
	103	26	Irregular expenditure on stationery and printing	0.263
	104	27	Irregular posting and payment of pay & allowances to AEOs	0.332
105	28	Doubtful expenditure on fair & exhibition	0.074	
106	29	Irregular expenditure on hot & cold	0.079	
Dy. DEO (EE-M) Liaqat Pur	107	2	Irregular payment of integrated allowance	0.14
	108	3	Un-authorized drawl of pay and allowances on regularization	0.759
	109	4	Irregular payment of charge allowance	0.222
	110	5	Irregular payment of arrears of pay and allowances without additional budget	1.618
	111	7	Unauthorized payment of pay and allowances during EOL	0.032

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	112	8	Irregular expenditure due to purchase of sweets out of head fair & exhibition	0.066
	113	9	Non-accountal of store and other items	0.294
	114	10	Irregular expenditure due to non-observance of austerity measures	0.584
	115	12	Irregular grant of advance increments to F.A PTC Teacher	0.155
	116	13	Irregular appointment of O.T and award of BPS-15 and unauthorized drawn of advance increments	0.265
	117	14	Unjustified expenditure of coal, photostats copies and newspaper	0.137
	118	15	Unnecessary purchase of different items & unjustified expenditure of repair of furniture & machinery amounting out of head 6141	0.124
	119	16	Unjustified Drawl of POL bill	0.224
	120	17	Non-deposit of GST & Income Tax due to none deduction of Sales Tax and Income Tax	0.014
	121	18	Ambiguous issuance of consumable items & repair of furniture and machinery and equipment	0.567
	122	19	Fraudulent drawl of pay in BPS 14 by changing the word as O.T as A.T	2.533
Principal Govt. Pilot Secondary School Rahim Yar Khan	123	2	Non curtailment of budget / un-authorized increase in budget and irregular expenditure of non salary budget	0.656
	124	3	Doubtful expenditure on repair of machinery, furniture & equipment	0.78
	125	4	Unauthorized retention to employee in government service & loss of student education	-
	126	5	Irregular expenditure on hot & cold	0.075
	127	7	Irregular expenditure on different items of others and cost of others	0.691
	128	8	Irregular expenditure due to appointment of (AT)	4.131
	129	9	Irregular expenditure due to misclassification	0.322
	130	10	Irregular purchase of furniture and others	0.389
	131	11	Un-justified expenditure on repair of building	0.476

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	132	12	Non deduction of L.D (liquidated damages) charges	0.032
	133	13	Doubtful expenditure on fair & exhibition	0.143
	134	14	Unauthorized drawl of pay due to wrong fixation	0.081
	135	15	Irregular expenditure on stationery without calling quotations	0.514
	136	16	Loss To Government due to irregular appointment of O.T without heaving prescribe professional qualification of the post	3.731
	137	17	Irregular purchase of vocational training equipment	0.292
	138	18	Doubtful appointment of EST (DM)	3.919
	139	19	Un-justified expenditure on repair of building	0.5
	140	20	Irregular payments of arrears of pay and allowances without additional budget	0.521
Govt. High School Taj Garh Rahim Yar Khan	141	3	Loss due to unauthorized payment of conveyance / mobility allowance during winter of leaves	0.207
	142	4	Non utilization of budget	0.265
	143	5	Irregular expenditure on pay & allowances	2.789
	144	6	Irregular purchases out of NSB funds violating procurement and financial guidelines for school council	0.241
	145	12	Irregular expenditure on pay & allowances due to appointment below prescribed qualification	6.270
Govt. Higher Secondary School Feroza	146	2	Irregular purchase of furniture	1.000
	147	3	Irregular consumption of electricity and payment during off days of school	0.189
	148	4	Irregular expenditure on different items	0.149
	149	5	Irregular expenditure on stationery without calling quotations	0.104
	150	6	Un-authorized award of advance increment and wrong fixation	3.832
	151	7	Unjustified expenditure on TA/DA	0.261
	152	8	Irregular expenditure on POL	0.087
	153	9	Irregular expenditure on hot & cold	0.047
	154	11	Un-justified expenditure on repair of building	0.697
	155	12	Non reconciliation & verification of expenditure	68.833

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	156	13	Unauthorized drawl of integrated allowance due to irrelevant cadre	0.059
	157	14	Doubtful expenditure on repair of machinery, furniture & equipment	0.162
	158	16	Irregular expenditure due to misclassification	0.160
	159	17	Unauthorized payment of pay and allowances after retirement	0.066
Govt. High School Nawaz Wasa	160	2	Un-authorized drawl of pay and allowances on regularization	0.159
	161	4	Unjustified award of BPS-09	0.202
	162	5	Unjustified award of qualification allowance	0.109
	163	6	Irregular payment of arrears of pay and allowances without additional budget	0.161
	164	7	Irregular expenditure due to non-observance of austerity measures	0.072
	165	8	Non maintenance of record	0.406
	166	9	Irregular expenditure by splitting the indents	0.109
	167	10	Doubtful expenditure on electricity bills	0.077
Govt. High School Ahmed Pur Lama	168	1	Doubtful expenditure due to non-preparation of repair register of furniture & fixture	0.105
	169	2	Unauthorized payment of mobility / conveyance allowance during vocation periods	0.217
	170	3	Doubtful consumption of POL due to non maintenance of record	0.07
	171	4	Irregular expenditure on pay & allowances due to appointment below prescribed qualification	5.64
	172	6	Non utilization of budget	0.265
	173	7	Unauthorized purchase of computer software	0.025
	174	9	Doubtful expenditure on hot & coal	0.075
	175	10	Loss to Government due to unnecessary expenditure	0.02
	176	11	Non-conduction of internal audit	-
	177	12	Schedule of payments	-
Govt. Boys Higher Secondary School Zahir	178	1	unjustified double benefits	2.218
	179	2	Irregular payments of arrears of pay and allowances without additional budget	0.048
	180	3	Misappropriation	0.25

DDOs	Sr. No.	Para No.	Audit Observation	Amount
Pir	181	4	Non refund of house building & GP fund advances	0.596
	182	5	Unauthorized drawl of pay and allowances	0.14
	183	6	Irregular award of advance increments to elementary school teachers on account of B. Ed & M.A	0.029
	184	8	Irregular purchase of store items out of (NSB budget)	0.826
	185	10	Irregular award of advance increments to the school teacher's	0.517
	186	11	Irregular drawl of pay and allowances due to erratic posting	0.549
Govt. Boys Higher Secondary School Khan Bela	187	1	Irregular expenditure on pay and allowances due to doubtful appointment orders of Mr. Shehbaz Muhammad.	1.829
	188	2	Unjustified double benefits	2.218
	189	3	Unauthorized drawl of pay and allowances	0.157
	190	4	Irregular expenditure of pay due to non-provision of record of suspension and re-instatement in service	0.021
	191	5	Irregular expenditure of pay due to unjustified promotion as SST (general)	0.633
	192	7	Irregular payments of arrears of pay and allowances without additional budget	0.066
Govt. Boys Higher Secondary School Bahadar Pur Sadiq Abad	193	8	Irregular purchase of store items out of (NSB budget)	0.22
	194	1	Excess/irregular and unauthorized drawl of pay & allowances	0.205
	195	2	Non curtailment of budget / un-authorized increase in budget and irregular expenditure of non salary budget	0.297
	196	3	Doubtful expenditure on repair of machinery, furniture & equipment	0.247
	197	4	Irregular award of advance increments to elementary school teachers on account of B. Ed & M.A	0.026
	198	6	Irregular expenditure on different items of others and cost of others	0.124
	199	7	Non /less deposit of tuition fee and student fund	0.454
	200	8	Irregular expenditure due to misclassification	0.228
	201	9	Irregular purchase of furniture, machinery and others	0.547
	202	10	Un-justified expenditure on repair of building	0.331
	203	11	Irregular expenditure on stationery & printing without calling quotations	0.175

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	204	12	Irregular payments of arrears of pay and allowances without additional budget	0.254
	205	13	Un-justified expenditure on repair of building	0.3
	206	14	Non verification / reconciliation of expenditure	117.261
	207	15	Non availability of service books of staff	7.106
	208	16	Non production of record	-
EDO (Health) Rahim Yar Khan	209	3	Recovery due to purchase of medicines at higher rates	0.113
	210	6	Non recovery of Professional Tax	0.034
	211	8	Irregular/unauthorized purchase of tyres and fictitious expenditure on repair of vehicle	0.237
	212	9	Loss due to non-renewal / non registration of drug licenses and poor performance of the staff and no action against unregistered medical stores, dispenser and diploma holders.	1.00
	213	11	Irregular payment of pending liabilities	0.317
	214	12	Purchase of medicine in excess of requirement and non distribution	0.918
DO (Health) Rahim Yar Khan	215	2	Irregular expenditure due to non-observance of austerity measures	0.327
	216	8	Irregular payment of POL bills of previous years	2.228
	217	9	Irregular expenditure due to non-observing of austerity measures	2.331
	218	10	Unauthorized drawl of practice compensatory allowance	0.32
	219	11	Loss to Government due to excess drawl of POL by showing excess mileage / kilometer	0.348
	220	13	Non-deposit of sale proceeds of used mobil oil	0.05
	221	14	Non-obtaining of discount on local purchase of medicine	0.02
	222	15	Loss to Government due to drawl of mobile oil before mileage covered	0.179
	223	16	Irregular / unjustified payment of TA /DA bills	0.846
	224	19	Irregular expenditure of repair of vehicle	0.254
	225	20	Unjustified drawl of bill of electric material	0.154
	226	21	Irregular expenditure on purchase of stationery & printing	0.276
	227	25	Mis-appropriation of stock at MCH centers	0.3
	228	26	Purchase of stationery (file covers) at excess rate	0.132
	229	27	Non-verification of deposits of purchee fee of BHUs	-

DDOs	Sr. No.	Para No.	Audit Observation	Amount
Director DHDC Rahim Yar Khan	230	1	Unauthorized re-appointment of terminated staff	0.964
	231	2	Doubtful expenditure on repair of vehicle	0.047
	232	5	Loss to Government due to misuse of electricity	0.283
	233	6	Irregular expenditure on training participant	0.01
	234	8	Unauthorized appointment of official against leave arrangement	1.363
THQ Hospital Liaquat Pur	235	1	Un-authorized drawl of adhoc relief allowance (2010) 50 % of pay by doctors	0.24
	236	3	Unauthorized drawl of allowances by the doctors and staff	0.075
	237	4	Irregular / un-authorized drawl of pay and allowances	0.354
	238	5	Irregular payment of pay and allowances due to shifting of headquarter	0.576
	239	9	Mis-procurement of store items and misappropriation through fictitious billing	0.262
	240	10	Irregular expenditure of repair of X-ray and Nebulizer machine	0.395
	241	11	Irregular expenditure of printing and publishing	0.146
	242	13	Irregular purchase of local medicine	0.239
	243	14	Un-authorized / Irregular increase in non-salary budget	0.395
	244	15	Non-deposit of fees	0.014
RHC Allah Abad	245	16	Irregular payment of pending liabilities	0.048
	246	1	Irregular expenditure due to non-observing austerity measures	0.102
	247	2	Non-accountal of store items in to stock	0.104
	248	4	Doubtful expenditure	0.165
	249	5	Irregular drawl of adhoc relief allowance (2010) 50 % of pay by the doctors	0.594
	250	8	Un-authorized drawl of practice compensatory allowance	0.371
	251	9	Un-authorized drawl of allowances during leaves	0.329
	252	10	Non / less deposit of receipt	0.069
	253	11	Loss to Government due to excess consumption of mobile oil	0.078
RHC Khan	254	12	Non-deposit of sale proceeds of used mobile oil	0.076
	255	2	Loss to Government due to non-deduction water charges	0.031

DDOs	Sr. No.	Para No.	Audit Observation	Amount
Bela			from the resident of residences	
	256	3	Non-recovery of repair & maintenance charges 10 %due to allotment of residences over and above entitlement	0.029
	257	4	Non-recovery of 5 % repair & maintenance charges	0.043
	258	5	Irregular payment of pay and allowances without performing the duties of post	0.331
	259	6	Non-deposit of x-ray fixer water	0.049
	260	7	Loss to Government due to purchase of fuel on higher rates	0.028
	261	8	Non deposit of sale proceeds of used mobil oil	0.05
	262	9	Loss to Government due to non observing austerity measures on account of electricity	0.112
	263	10	Purchase of store in excess of demand	0.393
	264	11	Irregular purchase of X-ray	0.7
	265	12	Purchase of bedding clothing /mattress molty foam in excess of demand/ unnecessary purchase	0.374
	266	13	Irregular expenditure on account of repair of machinery	0.599
	267	14	Unjustified expenditure due to issuance of medicine	0.42
	268	15	Unjustified expenditure on account of printing & stationery	0.048
	269	16	Unjustified expenditure on account of repair of machinery & electrical items	0.112
270	17	Misuse of electricity/unjustified expenditure of electricity	1.987	
271	19	Non-availing of discount on LP and purchase of vaccine at excess rate	0.022	
DO (Buildings) Rahim Yar Khan	272	1	Loss to Government due to non-deduction of "water charges" for residents of "officer's colony"	0.261
	273	2	Purchase of goods without provision of sales tax invoices by manufacturers / importers / suppliers	213.95
	274	3	Loss to Govt. due to payment of excess quantities & excess items to contractor against the provision of technical sanction estimate	3.042
	275	4	Unjustified expenditure on annual repair	15.436
	276	7	Irregular expenditure due to change in scope of work	29.933
	277	10	Non maintenance of record of security years wise	17.999

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	278	13	Loss to Government due to unjustified payment of 20 % contractor's profit and overhead charges	0.871
	279	19	Overpayment on account of diesel due to price variation	0.543
	280	20	Doubtful difference between departmental expenditure statement and FI data maintained in District Accounts Office	5.041
	281	22	Unjustified payment to consultant's and non-recovery of General Sales Tax from consultants	0.314
DO (Roads) Rahim Yar Khan	282	5	Un-justified payment of price variation	1.427
	283	6	Non recovery of lease rent for approaches to petrol pumps	1.045
	284	9	Irregular payment of price variation	0.228
	285	10	Unauthorized refund of additional performance securities before prescribed period	8.12
	286	11	Loss to Govt. due to non-deduction of GST	80.093
	287	12	Overpayment due to non-performance of compaction tests and non-deduction of shrinkage	2.39
	288	13	Overpayment due to non-reduction of composite rates of concrete	0.086
	289	14	Undue favour in inquiry proceedings	11.5
	290	15	Un-justified payment with final bills of nil amount	223.252
	291	17	Doubtful difference between departmental expenditure statement and FI Data maintained in District Accounts Office	1.616
	292	20	Unjustified releases of securities	28.979
	293	21	Doubtful expenditure on POL and repair of vehicles due to non-maintenance of record	2.397
294	22	doubtful expenditure due to non-preparation of repair register of furniture & fixture and machinery &	0.432	

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			equipment's	
	295	24	Un-justified expenditure on photocopies	0.752
	296	26	Irregular expenditure due to non-observance of austerity measures	1.928
	297	27	Irregular payment of different allowances	0.057

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.	11,656,000	365,253	12,021,253	9,525,366	-2,495,887
Forests.	8,697,000	465,425	9,162,425	7,032,157	-2,130,268
Charges on A/c of M. V. Act.	5,200,000	694,670	5,894,670	4,539,529	-1,355,141
Other Taxes & Duties.	22,963,000	3,300,047	26,263,047	21,105,482	-5,157,565
General Administration.	292,486,000	42,640,079	335,126,079	148,629,551	-186,496,528
Education.	8,307,222,000	1,108,612,274	9,415,834,274	7,238,718,295	-2,177,115,979
Health Services.	1,242,700,000	308,423,430	1,551,123,430	1,293,491,671	-257,631,759
Public Health.	4,450,000	927,855	5,377,855	4,520,799	-857,056
Agriculture.	228,880,000	64,491,296	293,371,296	241,221,130	-52,150,166
Fisheries.	2,900,000	134,479	3,034,479	1,702,974	-1,331,505
Veterinary.	158,350,000	22,517,512	180,867,512	126,130,868	-54,736,644
Co-operation.	37,800,000	5,153,686	42,953,686	36,205,352	-6,748,334
Industries.	3,003,000	239,403	3,242,403	2,245,937	-996,466
Miscellaneous Departments.	8,100,000	990,051	9,090,051	6,827,668	-2,262,383
Civil Works.	84,000,000	7,376,207	91,376,207	58,993,458	-32,382,749
Communications.	314,400,000	49,936,977	364,336,977	247,802,843	-116,534,134
Miscellaneous.	43,175,000	5,985,714	49,160,714	32,401,707	-16,759,007
Civil Defense.	11,260,000	5,511,460	16,771,460	12,743,125	-4,028,335
Total	10,787,242,000	1,627,765,818	12,415,007,818	9,493,837,912	-2,921,169,906
Development.	1,784,425,000	2,156,237,194	3,940,662,194	2,761,809,276	-1,178,852,918
Total	1,784,425,000	2,156,237,194	3,940,662,194	2,761,809,276	-1,178,852,918
Grand Total	12,571,667,000	3,784,003,012	16,355,670,012	12,255,647,188	-4,100,022,824

Annex – C
[Para 1.2.1.1]

Non production of record – Rs 661.606 million

(Rupees in million)

Sr. No.	DDOs	Period of Audit	Particulars	Amount	Para No.
1	DCO Rahim Yar Khan	2015-16	Log book of vehicle RNF-102	0.347	10
			History sheet register of all vehicles and IT equipment. Register of fixed assets, dead stock and auction able items	0.407	11
2	DO (Finance & Budget) Rahim Yar Khan	2002-16	Registers of file index, files movement, photocopy, budget control, history sheet, destruction of files, pending liabilities, assets, condemnation, permanent stock, ordinary diary, special diary, telephone & trunk call. Personal files / service books of all staff. Record of recruitment, promotions, up-gradation, and retirement. Registers, general duties and attachment of staff, old material, stock, trees, machinery, equipment and vehicles. Budget related record.	0	9
3	Government Special Education Centre Khan Pur	2010-16	Registers of permanent stock, ordinary diary, special diary, file index, files movement, photocopy, budget control, history sheet, destruction of files, pending liabilities, asset condemnation, telephone & trunk call. Personal files / service books of all staff. Record of recruitment, promotions, up-gradation, and retirement. Registers, general duties and attachment of staff, old material, stock, trees, machinery, equipment and vehicles.	0	16
4	DO (Cooperatives) Rahim Yar Khan	2012-16	POL and TA/DA bills	0.866	6
5	DO (Live Stock) Rahim Yar Khan	2015-16	Record of arrears /adjustments of pay and allowances.	0.325	5
6	DO (OFWM) Rahim Yar Khan	2015-16	Laboratory test reports of bricks.	21.334	2
			Vouched accounts of Annual Development Program	10.325	3
7	DO (Agriculture) Rahim Yar Khan	2014-15	vouched accounts of two bill	3.700	6
			requisitions and consumption record pertaining to purchase of fertilizers	1.216	8
8	Deputy District Officer (Agriculture) Sadiq Abad	2012-16	T.A Bills of gazetted staff. Record of pesticides dealers. Registers of file index, files movement, photocopy, budget control, history sheet, destruction of files, pending liabilities, assets, condemnation, permanent stock, ordinary diary, special diary, telephone & trunk call. Personal files / service books of all staff. Record of recruitment, promotions, up-gradation, and retirement. Registers, general duties and attachment of staff, old material, stock, trees, machinery, equipment and vehicles. Budget related record.	0	19
9	Deputy DEO (EE-M) Rahim Yar	2014-16	Contingent expenditure and NSB record	5.865	13

Sr. No.	DDOs	Period of Audit	Particulars	Amount	Para No.
	Khan				
10	Deputy DEO (EE-W) Liaqat Pur	2014-16	Vouched accounts of NSB funds	5.738	8
11	Government Boys Higher Secondary School Zahir Pir	2015-16	Service books and personal files of all teachers / staff. Records of financial assistance and leave salary. History sheet register. Record of student result, retired and terminated employees, library and sale of old newspapers was not provided Bank statement of complete period was not available, schedule of payments, rate contract and tendering process record.	0	8
			Service books of 13 employees.	0.424	7
12	Government Boys Model Secondary School Khan Pur	2006-16	Reconciled expenditure statements and schedule of payments. Service books and personal files of all teachers / staff. Records of financial assistance and leave salary. History sheet register. Record of student result, retired and terminated employees, library and sale of old newspapers was not provided Bank statement of complete period was not available, schedule of payments, rate contract and tendering process record.	0	18
13	Government Boys High School Allah Abad	2007-16	Vouched accounts	4.414	14
			Salary and non salary vouched account of PRSP budget.	213.749	6
14	District Officer (Health) Rahim Yar Khan	2015-16	Personal files of all office staff and staff working at BHUs. Attendance registers of staff working at BHUs. Orders regarding earned leave, maternity leave, staff on general duty, staff on study leave and Ex-Pakistan leave. Record of absent from duty.	0	13
15	RHC Rajan Pur Kalan	2008-16	Detail of medicines received from apex office and their demands, shelf life, date of manufacturing or expiry, medicine used, patients treated and unspent balance of medicine.	0	17
			Vouched account of Medicine issued to Flood Campaign & Closing balance of medicine unused during the year 2015-16.	0.028	9
16	RHC Zahir Pir	2010-16	Drug Testing Laboratory Report of medicine	0.398	15
			Three Service Books	0	18
17	DO (Buildings) Rahim Yar Khan	2015-16	Invoices / BOQ materials purchased for 322 schemes valuing Rs 119.428 million to ensure purchases from GST registered suppliers	119.429	16
18	DO (Roads) Rahim Yar Khan	2015-16	Lab test reports of 23 schemes not produced Invoices / BOQ materials purchased for 32 schemes valuing Rs 365.668 million to ensure purchases from GST registered suppliers.	223.377 46.390	16 21
19	THQ Hospital Sadiq Abad	2014-16	Bills and record pertaining to arrears of pay and allowances	3.274	10
Total				661.606	

Annex – D
[Para 1.2.2.1]

**Unauthorized opening of tenders by incomplete Tender Board -
Rs 535.601 million**

1. DO (Roads) Rahim Yar Khan

(Rupees in million)

Sr. No.	Date of Opening Tender	No. of Schemes	T.S.E Cost (in Million)	Missing Members of the Tender Board
1	27.02.16	54	45.151	Representative of Commissioner BWP
				Representative of DCO RYK
2	28.03.16	104	139.403	Representative of Commissioner BWP
				Representative of DCO RYK
3	25.04.16	3	30.993	Representative of Commissioner BWP
				Representative of DCO RYK
4	01.06.16	1	5.280	Representative of Commissioner BWP
				Representative of DCO RYK
				EDO (W&S) RYK
				DO (Buildings) RYK
5	04.06.16	7	4.363	Representative of Commissioner BWP
				Representative of DCO RYK
				EDO (W&S) RYK
6	07.06.16	5	6.487	Representative of Commissioner BWP
				Representative of DCO RYK
				EDO (W&S) RYK
7	14.06.16	57	17.347	Representative of Commissioner BWP
				Representative of DCO RYK
				EDO (W&S) RYK
8	25.06.16	52	114.702	Representative of Commissioner BWP
				Representative of DCO RYK
				EDO (W&S) RYK
Total		283	363.726	

2. DO (Buildings) R Y Khan

(Amount in Rupees)

Sr. No.	Name of Scheme	Date of Tender	Work Order No.& Date	Agreement Amount
ADP during the year 2015-16				
1	Construction of Road from Chak 108/1-L to Chak 48/P Length:-1.26 Km KPR	24-06-15	165 & 11-07-15	7,529,029
2	Construction of Metalled Road Chak 124/1-L road to 198/1-L Length:0.85 K.M.	24-06-15	661 & 21/08/15	5,537,777
3	Rehabilitation of metalled road Mujahid colony Sadiq Abad Length:1800 Rft	24-06-15	238 & 23/07/15	3,051,106
4	Rehabilitation of metalled road shahid & Shahzad Colony Sadiq Abad Length:2180 Rft.	24-06-15	202 & 14/07/15	36,06,638
5	Construction of Slab over Bridge Bihari Minor at Basti Ranjha SDK.	24-06-15	409 & 08-08-15	10,60,989
6	Construction of metalled road masjid wali street Chak 86/P Length:290 Rft. R.Y.K	24-06-15	77 & 07/07/2015	497,403
7	Construction of metalled road Chak No.56/P Length:410 Rft. R.Y.K	24-06-15	732 & 27-08-2015	678,441
8	Construction of Road from Chachran Sharif Road to Basti Allah Nawaz Along with 6-L Raj Minor Mouza Zahir Pir Length:790 Rft.	24-06-15	223 & 22/07/2015	9,86,674
9	Construction of road from Khan Pur road to Gulshan Colony Mouza Tatar Chachar Length:780 Rft.	24-06-15	54 & 06/07/2015	15,21,213
10	Construction of road from Nadir Shaheed Feroza road to Basti Manzoor Hussain Chandia Mouza Nawan Arrain Length:780 Rft.	24-06-15	525 & 12/08/2015	15,32,874
11	Construction of road from fatehpur Kamal road to Basti Liaquat Khan Near darbar Chishti Sultan Mouza Kot Shahan Length:750 Rft.	24-06-15	706 & 25/08/2015	14,51,654
12	Construction / Repair of Road from Missanabad road to Govt. Boys Higher Secondary School Zahirpir.	24-06-15	561 & 15.08/2015	471,812
13	Construction of road Mouza Rasheed abad road to Chak 124/NP Length:1.25 Km.	24-06-15	8347 & 29/06/2015	89,92,946
14	Construction of road form shahi road to basti Chacha Gul Muhammad Lar Length: 470 Rft. LQP.	24-06-15	466 & 12/08/2015	9,81,308
15	Construction of metalled road shahi road to basti Jam Faiz Bagga Lar Length:700 Rft. LQP	24-06-15	131 & 09/07/2015	16,38,756
16	Construction of Metalled road basti Abdul Razaq khan Mouza Thull Hassan Length: 0.50 KM R.Y.K.	24-06-15	8329 & 29/06/2015	30,65,087

Sr. No.	Name of Scheme	Date of Tender	Work Order No.& Date	Agreement Amount
17	Construction of metalled road pull Bangla Sheikhan to Basti Chah Phatto Wala Length:0.70 KM.KPR	24-06-15	125 & 09/07/2015	46,45,393
18	Construction of metalled road from basti Jam Ishaq Kewad Mouza Kotla Meeran Length: 0.47 KM.KPR.	24-06-15	146 & 09/07/15	30,81,702
19	Construction of metalled road 4-L Ikhtiar to basti Darkhaan Warya Remaining Portion Mouza Ghari Ikhtiar Khan Length:0.86 KM.KPR	24-06-15	01 & 01/07/15	62,11,484
20	Construction of metalled road basti Peera Balouch Ghulam Rasool Khan Length: 0.49 Km. KPR.	24-06-15	136 & 09/07/15	30,75,865
21	Construction of metalled road Rukan Pur road to basti Master Ghulam Nabi Wah Razaq Da Khoo Length: 0.50 Km R.Y Khan	24-06-15	480 & 12/08/15	30,69,353
22	Construction of metalled road Kallar wali to basti Sarfraz Kallar Length: 0.50 Km R.Y Khan.	24-06-15	1343 & 30/09/15	30,99,394
23	Construction of metalled road Garhi Ikhtiar Khan road to Dera Sheikh Jawaid Noor Length: 0.50 KM R.Y Khan.	24-06-15	59 & 06/07/15	35,65,076
24	Construction of metalled road Albani road to basti Haji Hazoor Bukhsh Mouza Kotla Rai Qabool Length: 0.95 Km	24-06-15	64 & 06/07/15	69,53,726
25	Construction of Metalled road from Dauwala road to Basti Ghulam Nabi Kobhar Length:-1.04 KM.SDK.	24-06-15	119 & 09/07/15	77,03,868
26	Reconstruction of 2' Span RCC Slab Culvert after dismantling old pipe culvert on chak No.120/P to Chak No.146/P KM.1.	24-06-15	2120 & 19/11/15	1,19,679
27	Redecking of Slab on Sardar Garh road to Shahi Road via Lal Garh.	24-06-15	-	0
Total expenditure				84,129,247
Special Repair during the year 2015-16				
1	S/R of road from Head 42/A to Maitla road Length:- 4240 Rft.	19/05/16	7938 & 12/06/15	29,98,901
2	S/R of road from Shahi Road to Hakim Ali Bhular Length:3530 Rft	19/05/16	7931 & 12/06/15	29,99,003
3	S/R of road from Air Port road to Shakir Kot Tehsil Sadiq Abad.	19/05/16	7261 & 25/05/15	600000
4	S/R of road from New Adda Fateh Pur KLP road to Basti Molvian Length:0.93 KM	19/05/16	7306 & 27/05/15	29,96,595
5	S/R of road from Basti Jumma to Basti Maha R.Y.K	19/05/16	8316 & 29/06/15	29,66,458
6	S/R of road from Basti Jind Wada to Basti Rais Dost Mohammad.	19/05/16	7995 & 15/06/15	29,77,603
7	S/R of road from Mau Mubarak road to Basti Tibbi	19/05/16	7847 &	29,90,872

Sr. No.	Name of Scheme	Date of Tender	Work Order No. & Date	Agreement Amount
	Mahran.		09/06/15	
8	S/R of road to road from palace-manthar road to Jare Wali Length:3.55 KM.	19/05/16	7798 & 06/06/15	29,70,976
9	S/R of road from Moon Petroleum to Basti Thalwari.	19/05/16	775 & 06/06/15	29,68,860
10	S/R of road from Fatehpur – Rajan pur Road Km.No.4 to Head Kurman Singh Along Bahadar Minor Length:1.15 Km.	19/05/16	7214 & 23/05/15	27,97,900
11	S/R of road from Fatehpur Arrain to Taj Garh R.Y.Khan.	19/05/16	7686 & 05/06/15	28,97,484
12	S/R of road from KLP road to basti Zafar Ullah Khan Durrani Tehsil Khan Pur.	19/05/16	8118 & 19/06/15	29,74,103
13	S/R of road from National Highway to Basti Haji Mithoo khan Mouza Mohammad khan Khan Pur.	19/05/16		0
14	S/R of road from Adda Faridabad to Bungalow Sheikhan.	19/05/16	8037 & 15/06/15	29,64,294
15	S/R of road from Basti Kamal Mahar to Basti Rais Ghulam Mohammad.	19/05/16	8283 & 26/06/15	29,92,981
16	S/R of road from Shahi road Khan Pur to Mumtazabad Wahi Jumman Shah.	19/05/16	7946 & 12/06/15	29,76,331
17	S/R of road from Mouza Sayed Pur High School to Tranda Madhoo Khan U/C Jhoran Khan Pur Length:3870 Rft.	19/05/16	7661 & 05/06/15	29,93,196
18	S/R of road from Kandair road via Chak 144/P,234/P,235/P,236/P,237/P,238/P,239/P,SDK	19/05/16		0
19	S/R of road from Head Chak No.86/NP to Kot Samaba Road via Lower Haji Minor.	19/05/16	7301 & 27/05/15	29,97,610
20	S/R of road from pull Rashidabad to Manthar road water course side tehsil SDK	19/05/16	8185 & 19/06/15	29,92,154
21	S/R of road from Chak 128/P via Chak 130/P to Chak 131/P Tehsil SDK.	19/05/16	8264 & 25/06/15	29,93,659
22	S/R of road from Pull head Amin Garh to Dara Peer Ahmed Shah.	19/05/16	8032 & 15/06/15	29,71,569
23	S/R of road from Basti Ameer Nawaz Chandia to Pull Mujawran Length: 5116 Rft Tehsil LQP	19/05/16	7224 & 23/05/15	27,96,936
24	S/R of road from Palace road to chak No.86/P.	19/05/16	7871 & 09/06/15	24,62,772
25	S/R of road from Tranda Canal to Shah Garh.	19/05/16	7691 & 05/06/15	29,71,697
26	S/R of road from Shahi road to Barkat Wali Pulli to Dari Azeem.	19/05/16	8248 & 24/06/15	29,60,414

Sr. No.	Name of Scheme	Date of Tender	Work Order No. & Date	Agreement Amount
27	S/R of road from Faizabad to Pakistan colony Khan Pur.	19/05/16	8007 & 15/06/15	29,54,542
28	S/R of road from 5 Mori to Khan Pur Railway Station Khan Pur.	19/05/16	7830 & 09/06/15	29,95,212
29	S/R of road from Mian Wali Qureshian to sonak via Ahmadabad.	19/05/16	7527 & 01/06/15	29,97,337
30	S/R of road from Allahabad Metla road to Shahi road via basti jam Aziz Length:3450 Rft.	19/05/16	7507 & 29/05/15	29,90,826
31	S/R of road from Bypass R.Y.Khan to Madra	19/05/16	2109 & 18/11/15	16,48,514
32	S/R of road from Mian Wali Qureshian to Sonak via Ahmadabad.	19/05/16	7825 & 09/06/15	29,47,354
33	S/R of road from Allahabad-Metla road to Shahi road via basti Jam Abdul Aziz Length:3450 Rft.	19/05/16	7942 & 12/06/15	2,998,809
Total Expenditure				87,744,962
Grand Total				171,874,209

Annex – E
[Para 1.2.2.6]

**Irregular expenditure due to non-compliance of PPRA rules –
Rs 15.739 million**

(Amount in Rupees)

Sr. No.	DDOs	Period	Description	Amount	Para No.
1	DCO Rahim Yar Khan	2015-16	Stationery and printing	1,028,593	7
2	Government Special Education Center Khan Pur	2010-16	Purchase of furniture and others item	1,067,033	5
3	Deputy District Officer Agriculture (Farm 108-P) Rahim Yar Khan	2010-16	Purchase of fertilizer / pesticides	2,818,380	1
4	Deputy District Officer (Agriculture) Sadiq Abad	2012-16	Stationery, printing and others items	464,655	7
5	District Officer (Roads) Rahim Yar Khan	2015-16	Purchase of tender	348,680	20
6	Deputy DEO (EE-M) Rahim Yar Khan	2014-16	Purchase of furniture	1,187,518	9
7	Deputy DEO (EE-W) Liaqat Pur	2015-16	Stationery	192,465	14
			Purchase of furniture	1,278,000	4
8	Deputy DEO (EE-W) Sadiq Abad	2013-16	Purchase of stationery	472,755	8
9	Govt. G/H/S School Old Sadiq Abad	2013-16	Purchase of furniture	340,669	10
10	District Officer (Health) Rahim Yar Khan	2015-16	Stationery and general store	2,885,654	4
			Stationery and printing	1,149,110	9
11	RHC Rajan Pur Kalan	2013-16	X-ray films	1,867,517	11
12	RHC Zahir Pir	2011-16	X-ray films	637,685	2
Total				15,738,714	

Annex – F
[Para 1.2.2.10]

**Irregular expenditure on purchase of security equipments / guns -
Rs 7.718 million**

(Amount in Rupees)

Sr. No.	Cost Center	Cost Center Description	G/L Account	Document Date	Amount of advance payment	Name of supplier
1	RN6153	SR H M GSS MODEL SADIQ ABAD	A03942	11.02.2016	61,753	Majeed Sons
2	RN6156	SR H M GSS MODE LIAQUATPUR	A03942	11.02.2016	61,753	Majeed Sons
3	RN6157	G H S TAMIR-E-MILLAT SADIQ ABAD	A03942	11.02.2016	61,753	Majeed Sons
4	RN6159	GOVT. HIGH SECENDARY SCHOOL KOT SAM	A03942	11.02.2016	61,753	Majeed Sons
5	RN6160	HEADMASTER G H S COMPREHENSIVE RAHI	A03942	12.02.2016	61,753	Majeed Sons
6	RN6162	HEADMASTER G H S TAMIR-E-MILLAT RAH	A03942	11.02.2016	61,753	Majeed Sons
7	RN6154	SR H M GSS PILOT RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
8	RN6155	SR H M GSS MODEL KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
9	RN6158	G H S AJMAL BAGH SADIQ ABAD	A03942	11.02.2016	61,753	Majeed Sons
10	RN6161	HEADMASTER G H S COLONY RAHIM YAR K	A03942	11.02.2016	61,753	Majeed Sons
11	RN6165	HEADMASTER G H S TARQI TALEEM KHANP	A03942	11.02.2016	61,753	Majeed Sons
12	RN6167	H.M GBHSS KHANBELA	A03942	11.02.2016	61,753	Majeed Sons
13	RN6168	HEADMASTER G H S MUHAJIR COLONY LIA	A03942	11.02.2016	61,753	Majeed Sons
14	RN6169	HEADMASTER G H S TRANDA MUHAMMADPAN	A03942	11.02.2016	61,753	Majeed Sons
15	RN6170	H.M GBHS FEROZA LQP	A03942	11.02.2016	61,753	Majeed Sons
16	RN6171	HEAD MISTRESS GOVT. HIGH SECENDARY MC SCHOOL SADIQ ABAD	A03942	11.02.2016	61,753	Majeed Sons
17	RN6173	H M GHSS OLD SADIQ ABAD	A03942	11.02.2016	61,753	Majeed Sons
18	RN6174	H M GHSS KOT SAMABA	A03942	11.02.2016	61,753	Majeed Sons
19	RN6175	H M GHSS SENIOR MUSLIM RAHIM YAR KH	A03942	11.02.2016	61,753	Majeed Sons
20	RN6176	H.M GGHS TAMEER-E-MILLAT RYK	A03942	11.02.2016	61,753	Majeed Sons
21	RN6177	H M GHSS MODEL RAHIM YAR KHAN	A03942	11.02.2016	61,753	Majeed Sons

Sr. No.	Cost Center	Cost Center Description	G/L Account	Document Date	Amount of advance payment	Name of supplier
22	RN6179	H M GHSS ENGLISH PUBLIC RAHIM YAR K	A03942	11.02.2016	61,753	Majeed Sons
23	RN6163	HEADMASTER G H S DERA SHAMAS	A03942	11.02.2016	61,753	Majeed Sons
24	RN6164	HEADMASTER G H S COLONY KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
25	RN6166	HEADMASTER GOVT. HIGH SECENDARY SCH	A03942	11.02.2016	61,753	Majeed Sons
26	RN6172	H M GHSS PETROL PUMP	A03942	11.02.2016	61,753	Majeed Sons
27	RN6178	H M GHSS CANAL COLONY RAHIM YAR KHA	A03942	11.02.2016	61,753	Majeed Sons
28	RN6180	HMS G. H S S LOW INCOME SCH.GULSHAN	A03942	11.02.2016	61,753	Majeed Sons
29	RN6181	H MS GHSS NOOREY WALI RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
30	RN6182	H MS GHSS SCHOOL ZAHIR PIR KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
31	RN6183	H MS GHSS LOW INCOME SCH.KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
32	RN6185	H MS GHSS KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
33	RN6186	H MS GHSS SCH.FEROZA LIAQAT PUR	A03942	11.02.2016	61,753	Majeed Sons
34	RN6196	HEADMASTER G H S HASSAN ABAD RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
35	RN6198	HEADMASTER G H S RAJAN PUR KALAN RY	A03942	11.02.2016	61,753	Majeed Sons
36	RN6203	HEADMASTER G H S MIANWALI QURESHIAN R Y K	A03942	11.02.2016	61,753	Majeed Sons
37	RN6204	HEADMASTER G H S SARDAR GARH RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
38	RN6184	H MS GHSS RAILWAY COLONY KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
39	RN6187	H MS GHSS LIAQAT PUR	A03942	11.02.2016	61,753	Majeed Sons
40	RN6188	H MS GHSS MOHAJIR COLONY LIAQAT PUR	A03942	11.02.2016	61,753	Majeed Sons
41	RN6189	HEADMASTER G H S AMIN GARH RAHIM YA	A03942	11.02.2016	61,753	Majeed Sons
42	RN6190	HEADMASTER G H S T.S.KHAN RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
43	RN6192	HEADMASTER G H S MAU MUBARAK RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
44	RN6199	HEADMASTER G H S ABAD PUR RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
45	RN6200	HEADMASTER G H S TAJ GARH RYKHAN	A03942	11.02.2016	61,753	Majeed Sons

Sr. No.	Cost Center	Cost Center Description	G/L Account	Document Date	Amount of advance payment	Name of supplier
46	RN6201	HEADMASTER G H S PALU SHAH RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
47	RN6202	HEADMASTER G H S RUKAN PUR RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
48	RN6206	HEADMASTER G H S ADAM WALI RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
49	RN6211	HEADMASTER G H S CHAK 88 P RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
50	RN6210	HEADMASTER G H S CHAK 136 P RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
51	RN6215	HEADMASTER G H S CHAK 114 P RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
52	RN6217	HEADMASTER G H S KOT SABZAL SADIQ A	A03942	11.02.2016	61,753	Majeed Sons
53	RN6218	HEADMASTER G H S MUHAMMAD PUR LAMMA	A03942	11.02.2016	61,753	Majeed Sons
54	RN6219	HEADMASTER G H S JAMAL DIN WALI SAD	A03942	11.02.2016	61,753	Majeed Sons
55	RN6220	HEADMASTER G H S CHOWK BAHADUR PUR	A03942	11.02.2016	61,753	Majeed Sons
56	RN6221	HEADMASTER G H S BASTI PIR BUKHSH P	A03942	11.02.2016	61,753	Majeed Sons
57	RN6230	HEADMASTER G H S CHAK 173 P SADIQ A	A03942	11.02.2016	61,753	Majeed Sons
58	RN6233	HEADMASTER G H S MARI ALLAH BACHAYA	A03942	11.02.2016	61,753	Majeed Sons
59	RN6236	HEADMASTER G H S NAWAN KOT KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
60	RN6243	HEADMASTER G H S JAJJA ABBASIAN KHA	A03942	11.02.2016	61,753	Majeed Sons
61	RN6245	HEADMASTER G H S TATEH PUR KAMAL KH	A03942	11.02.2016	61,753	Majeed Sons
62	RN6248	HEADMASTER G H S KOTLA PATHAN KHAN	A03942	11.02.2016	61,753	Majeed Sons
63	RN6251	HEADMASTER G H S SHEDANI SHARIF LIA	A03942	11.02.2016	61,753	Majeed Sons
64	RN6213	HEADMASTER G H S CHAK 51 P RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
65	RN6216	HEADMASTER G H S CHAK 140 P RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
66	RN6227	HEADMASTER G H S AHMED PUR LAMMA SDK	A03942	11.02.2016	61,753	Majeed Sons
67	RN6231	HEADMASTER G H S SANJAR PUR SADIQ A	A03942	11.02.2016	61,753	Majeed Sons
68	RN6235	HEADMASTER G H S BAGHO-BAHAR KHAN P	A03942	11.02.2016	61,753	Majeed Sons

Sr. No.	Cost Center	Cost Center Description	G/L Account	Document Date	Amount of advance payment	Name of supplier
69	RN6239	HEADMASTER G H S GARHI IKHTIAR KHAN	A03942	11.02.2016	61,753	Majeed Sons
70	RN6241	HEADMASTER G H S BASTI AZIM SHAH KH	A03942	11.02.2016	61,753	Majeed Sons
71	RN6244	HEADMASTER G H S CHACHRAN SHARIF KH	A03942	11.02.2016	61,753	Majeed Sons
72	RN6253	HEADMASTER G H S MALKANI LIAQAT PUR	A03942	11.02.2016	61,753	Majeed Sons
73	RN6254	HEADMASTER G H S ZAFAR ABAD LIAQAT	A03942	11.02.2016	61,753	Majeed Sons
74	RN6258	HEADMASTER G H S PACCA LARAN LIAQAT	A03942	11.02.2016	61,753	Majeed Sons
75	RN6259	HEADMASTER G H S ALLAH ABAD LIAQAT	A03942	11.02.2016	61,753	Majeed Sons
76	RN6263	HEADMASTER G H S JAN PUR LIAQAT PUR	A03942	11.02.2016	61,753	Majeed Sons
77	RN6266	HEADMISTRESS G G H S JDW SADIQ ABAD	A03942	11.02.2016	61,753	Majeed Sons
78	RN6267	HEADMISTRESS G G H S AHMED PUR LAMM	A03942	11.02.2016	61,753	Majeed Sons
79	RN6272	H M S G G H S ABU DHABI COLONY RYK	A03942	11.02.2016	61,753	Majeed Sons
80	RN6273	HMS G G H S TRANDA SWAI KHAN R Y K	A03942	11.02.2016	61,753	Majeed Sons
81	RN6274	HEADMISTRESS G G H S MEHMOOD ABAD R	A03942	11.02.2016	61,753	Majeed Sons
82	RN6278	HEADMISTRESS G G H S CHAK 125 P RYK	A03942	11.02.2016	61,753	Majeed Sons
83	RN6268	HEADMISTRESS G G H S SANJAR PUR SAD	A03942	11.02.2016	61,753	Majeed Sons
84	RN6270	HEADMISTRESS G G H S WAPDA SCARP CO	A03942	11.02.2016	61,753	Majeed Sons
85	RN6271	HEADMISTRESS G G H S FATEH PUR ARAI	A03942	11.02.2016	61,753	Majeed Sons
86	RN6281	PRINCIPAL GGHSS CHAK 01 P KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
87	RN6282	HEADMISTRESS G G H S CHAK 31 P KHAN	A03942	11.02.2016	61,753	Majeed Sons
88	RN6284	HMS G G H S JAJJA ABBASIAN KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
89	RN6285	HEADMISTRESS G G H S ALLAH ABAD LIA	A03942	11.02.2016	61,753	Majeed Sons
90	RN6287	HEADMISTRESS G G H S CHAK 37 A LIAQ	A03942	11.02.2016	61,753	Majeed Sons
91	RN6288	HEADMISTRESS G G H S KHAN BELA LIAQ	A03942	11.02.2016	61,753	Majeed Sons

Sr. No.	Cost Center	Cost Center Description	G/L Account	Document Date	Amount of advance payment	Name of supplier
92	RN6295	HEADMASTER G H S RAHIM ABAD SADIQ A	A03942	11.02.2016	61,753	Majeed Sons
93	RN6298	HEADMASTER G H S WALANA SADIQ ABAD	A03942	11.02.2016	61,753	Majeed Sons
94	RN6283	HEADMISTRESS G G H S CHAK 45 P KHAN	A03942	11.02.2016	61,753	Majeed Sons
95	RN6286	HEADMISTRESS G G H S TRANDA MUHAMMA	A03942	11.02.2016	61,753	Majeed Sons
96	RN6289	HEADMASTER G H S DAULAT PUR RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
97	RN6294	HEADMASTER G H S BUKHSH ABAD SADIQ	A03942	11.02.2016	61,753	Majeed Sons
98	RN6299	HEADMASTER G H S MACHKA SADIQ ABAD	A03942	11.02.2016	61,753	Majeed Sons
99	RN6307	HEADMASTER G H S QADAR PUR KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
100	RN6300	HEADMASTER G H S CHAK 199 P SADIQ A	A03942	11.02.2016	61,753	Majeed Sons
101	RN6305	HEADMASTER G H S GHAZI PUR KHAN PUR	A03942	11.02.2016	61,753	Majeed Sons
102	RN6315	HEADMASTER G H S METLA LIAQAT PUR	A03942	11.02.2016	61,753	Majeed Sons
103	RN6323	HEADMISTRESS G G H S CHAK 7 P KHAN	A03942	11.02.2016	61,753	Majeed Sons
104	RN6329	GOVT. GIRLS MODEL HIGH SCHOOL ABU D	A03942	11.02.2016	61,753	Majeed Sons
105	RN6504	H.Ms Govt. Girls H.S Nawan Kot	A03942	11.02.2016	61,753	Majeed Sons
106	RN6509	GBHS Noor-e-Wali, Rahim Yar Khan	A03942	11.02.2016	61,753	Majeed Sons
107	RN6510	GBHS Low Income Scheme No1 Gulshan	A03942	11.02.2016	61,753	Majeed Sons
108	RN6518	GGHS CHAK 72/NP RYK	A03942	11.02.2016	61,753	Majeed Sons
109	RN6522	GGHS SARDAR GARH, RAHIM YAR KHAN	A03942	11.02.2016	61,753	Majeed Sons
110	RN6521	GGHS GULSHAN E IQBAL, RAHIM YAR KHA	A03942	11.02.2016	61,753	Majeed Sons
111	RN6533	H.M GBHS Kotla Hayat, SDK	A03942	11.02.2016	61,753	Majeed Sons
112	RN6554	GGHS KOT SABZAL SDK	A03942	11.02.2016	61,753	Majeed Sons
113	RN6557	GBHS UNI LEVER RYK	A03942	11.02.2016	61,753	Majeed Sons
114	RN6528	GGHS M.C JUNIOR MODEL, RYKHAN	A03942	11.02.2016	61,753	Majeed Sons
115	RN6529	GGHS M.C SADIQ TOWN, RAHIM YAR KHAN	A03942	11.02.2016	61,753	Majeed Sons

Sr. No.	Cost Center	Cost Center Description	G/L Account	Document Date	Amount of advance payment	Name of supplier
116	RN6534	GBHS BHUNG	A03942	11.02.2016	61,753	Majeed Sons
117	RN6507	GBHS BLOCK NO 1	A03942	11.02.2016	61,753	Majeed Sons
118	RN6512	GGHS ILYAS COLONY	A03942	11.02.2016	61,753	Majeed Sons
119	RN6513	GGHS LOW INCOME SCHEME	A03942	11.02.2016	61,753	Majeed Sons
120	RN6508	GBHS INNAH PARK	A03942	11.02.2016	61,753	Majeed Sons
121	RN6523	GGHS INNAH PARK	A03942	11.02.2016	61,753	Majeed Sons
122	RN6539	GGHS GARHI IKHTIAR KHAN	A03942	11.02.2016	61,753	Majeed Sons
123	RN6541	GGHS RAHIMABAD	A03942	11.02.2016	61,753	Majeed Sons
124			A03942	11.02.2016	61,753	Majeed Sons
125		GGES Habib Colony Rahim Yar Khan		10.02.2016	60,409	Majeed Sons
Total					7,717,781	

Annex – G
[Para 1.2.2.17]

**Irregular expenditure due to splitting of works and avoiding fair
tendering process – Rs 1.219 million**

(Amount in rupees)

Sr. No.	Description	Expenditure incurred
1	A/R, S/R to Residence No.11 Officer Colony near DPO House RYK	90,000
2	A/R, S/R to Servant Quarter ADC House RYK	90,000
3	A/R, S/R to Residence No.4 near DCO Office	85,509
4	A/R, S/R to Quarter No.2 II/B Azizabad Colony	80,000
5	A/R, S/R to Quarter No.19/II Azizabad Colony	90,000
6	A/R, S/R to Quarter No.3/II Azizabad Colony	90,000
7	A/R, S/R to Residence No.1 Near Telenor Park	90,000
8	A/R, S/R to Quarter No.2B/II Azizabad Colony	90,000
9	A/R, S/R to Officer Residence No.1-A near Telenor Park RYK	90,000
10	A/R, S/R to Officer Residence No.1 near Adda Khan Pur RYK	72,036
11	A/R, S/R to Residence No.8 Officer Colony near DPO House RYK	90,000
12	A/R, S/R to Servant A.C Residence RYK	90,000
13	A/R, S/R to Residence No.1	85,509
14	A/R, S/R to Residence No.10	85,509
	Total	1,218,563

Annex – H
[Para 1.2.3.1]

Loss due to unauthorized payment of HRA and conveyance allowances
– Rs 18.918 million

(Amount in Rupees)

Sr. No	DDOs	No. of Employee	Period	Non Deduction of HRA despite having Government Accommodation	Conveyance Allowance paid to staff having Government Residence within premise of office	Conveyance Allowance paid to the officers having Government Vehicle	Conveyance Allowance paid during the period of leave	Conveyance Allowance paid during Summer / Winter Vacation	Total	AP No.
1	DO (Health) Rahim Yar Khan	97	2015-16	0	0	2,188,368	0	0	2,188,368	3
				0	0	149,849	0	0	149,849	8
				1,533,252	2,922,912	0	0	0	4,456,164	10
2	THQ Hospital Sadiq Abad	05	2014-16	245,448	600,000	0	0	0	845,448	12
3	RHC Zahir Pir	8		0	0	0	106,252	0	106,252	8
4	EDO (Education) Rahim Yar Khan	120	2015-16	0	0	0	920,650	0	920,650	2
	Dy DEO (EE-M) Rahim Yar Khan	208	2014-16	0	0	480,000	894,648	0	1,374,648	3
5	Dy DEO (EE-W) Liaqat Pur	947	2014-16	0	0	0	0	2,477,996	2,477,996	1
6				0	0	0	492,032	0	492,032	17
7	Dy DEO (EE-W) Sadiq Abad	19	2013-16	0	0	0	0	1,647,743	1,647,743	6
		113	2013-16	0	0	0	380,366	0	380,366	10
8	Govt. BHSS Zahir Pir	37	2015-16	0	0	0	0	35,560	35,560	5
	Govt. BHS Khan Pur	81	2006-16	0	0	0	141,792	437,135	578,927	1
9	Govt. BHS Kotsamaba	54	2005-16	0	0	0	0	397,788	397,788	2
				0	0	0	69,278	0	69,278	7
11	Govt. GHS Old Sadiq Abad	54	2006-16	0	0	0	0	361,924	361,924	3
				0	0	0	161,763	0	161,763	4
12	DO (Live Stock) Rahim Yar Khan	03	2015-16	0	0	0	44,625	0	44,625	4
13	DO (Agriculture) Rahim Yar Khan	13	2011-16	0	0	0	45,020	0	45,020	2
14	Dy DO (Agriculture) Ext. Sadiq Abad	03	2012-16	42,603	214,540	0	0	0	257,143	1
		12		0	0	0	84,504	0	84,504	2
15	DO (Enterprise & Investment Promotion) Rahim Yar Khan	03	2011-16	0	0	119,640	0	0	119,640	1
16	Special Education Center Khan Pur	23	2010-16	0	0	0	72,865	55,732	128,597	1
		09		420,186	922,945	0	0	0	1,343,131	4

Sr. No	DDOs	No. of Employee	Period	Non Deduction of HRA despite having Government Accommodation	Conveyance Allowance paid to staff having Government Residence within premise of office	Conveyance Allowance paid to the officers having Government Vehicle	Conveyance Allowance paid during the period of leave	Conveyance Allowance paid during Summer / Winter Vacation	Total	AP No.
17	Government High School Allah Abad	39	2009-16	0	0	0	0	250,303	250,303	3
18	DO (Live Stock) Rahim Yar Khan	6	2015-16	0	0	88,416	0	0	88,416	2
Total		1848		2,241,489	4,660,397	3,026,273	3,413,795	5,664,181	19,006,135	

Annex – I
[Para 1.2.3.12]

**Unauthorized expenditure of Health Sector Reforms Allowance –
Rs 2.760 million**

(Amount in rupees)

Sr. No.	Name of Officer/Official	Designation	Inadmissible Amount of HSRA / Month	No. of Months	Total
1	Abdul Hassan Shah	Dental Surgeon	5000	24 months	120,000
2	Hina Shahid	WMO	6000	24 months	144,000
3	Raheela Shafi	Anaesthesiast	23000	24 months	552,000
4	Liaqat Ali Chohan	MO	5000	24 months	120,000
5	Hafiz Babar Ali	MO	5000	24 months	120,000
6	Waseem Khaliq	MO	5000	24 months	120,000
7	Rehm Din	SMO	5000	24 months	120,000
8	Shoaib Anjum Yasin	MO	5000	24 months	120,000
9	Ghazanfar Shafique	MO	5000	24 months	120,000
10	Shazia Akbar	WMO	6000	24 months	144,000
11	Bushra Salam	Gynaecologist	15000	24 months	360,000
12	Rashid Ahmed	Orthopaedic Surgeon	15000	24 months	360,000
13	Sajid Iqbal	Pediatrician	15000	24 months	360,000
Total					2,760,000

Annex – J
[Para 1.2.3.17]

Loss due to double payment of Income Tax and General Sales Tax – 1.123 million

(Amount in rupees)

Sr. No	Name of School	Markaz	Income tax paid	Sales tax paid	Total
1	GGES 25/NP	ahmed pur lama	22,088		22,088
2	GGPS Bahadarpur	JDW	21,135	15,524	36,659
3	GGPS Chak 211/P	Sunzarpur	2,300	6,102	8,402
4	GGPS Chak Tibbi Mughlan	Sadar A	21,516		21,516
5	GGPS Abdul Wahid Dad Potra		31,091		31,091
6	GGPS Basti Kalwar	Ahmedpuri	14,048		14,048
7	GGPS Tiba Zahir pur	Sadar A	21,034	3,910	24,944
8	GGPS Fatah Barara Chak/48 NB	Rahim abad		7,952	7,952
9	GGPS Fatah Chak No.162	Sadar A	15,042	18,747	33,789
10	GGES M Nawaz Wasa	JDW	24,308	20,154	44,462
11	GGES M Meeray Shah	Rahim abad	32,781	14,115	46,896
12	GGES Chak No.120/P	Adam Sahaba	22,472	8,450	30,922
13	GGES Basti Rangpur Laran	JDW	5,848	30,621	36,469
14	GGES Pir Bux Punjabi	JDW	7,018	21,960	28,978
15	GGPS Chak 31/NP	Ahmed pur lama	9,969	35,767	45,736
16	GGES Garhi Beghar	Sadar A		16,737	16,737
17	GGES Metha Danda	Rahim abad	2,260		2,260
18	GGES Chak No.186/P	Sadar A		58,553	58,553
19	GGPs Sarwahi	Sanjarpur		19,306	19,306
20	GGPS Rasheed Shah	Sanjarpur		9,300	9,300
21	GGPS 45/NP	Kot Sabzal	9,139	16,885	26,024
22	GM P/S 32/NP€	Sanjarpur	20,310	36,040	56,350
23	GGPs Makan Shah	Sanjarpur		13,410	13,410
24	GGPS Qamani No.1	Ahmed pur lama	6,720	10,475	17,195
25	GGES Walana	Ahmed pur lama	4,760	59,988	64,748
26	GGPS Basti Farzand Ali	Ahmed Pur lama	11,696		11,696
27	GGPS Kalar Wali	Jamal Din Wali	19,692		19,692
28	GGPS Sail Nagar	Jamal Din Wali	10,008		10,008
29	GGPS Nazar Muhammad Jhullan	Jamal Din Wali	11,382		11,382
30	GGPS Chak No Chak No.158/P	Sadar B	13,017		13,017
31	GGPS Basti Insari	Sanjar Pur	20,886		20,886
32	GGPS Faiz Maher	Sanjar Pur	18,158		18,158
33	GGPS Kumb	Sanjar Pur	13,340		13,340
34	GGPS Chak No.44/NP	Sanjar Pur	18,525		18,525
35	GGPS Chak No. 216/P	Ahmed Pur Lama	8,100		8,100
36	GMPS Basti Gull Muhammad Arain	Sanjar Pur	27,425		27,425
37	GGPS Sadi Sultan	Ahmed Pur Lama	25,471		25,471
38	GMPS Chak No.179/P	Goth Jangu	31311		31,311

Sr. No	Name of School	Markaz	Income tax paid	Sales tax paid	Total
39	GGPS Basti Shams Din	Ahmed Pur Lama	26,414		26,414
40	GGPs Basti Machian	Rahim abad	5,442	9,305	14,747
41	GGPS Salman Awan	Rahim abad	4,416	7,856	12,272
42	GGPS Lunda	Adam Sahaba	5,784	6,211	11,995
43	GGPS Chak No.166/P	Sadar A	3,980	46,733	50,713
44	GGPS Gharibabad	Sadar A	4,059	15,480	19,539
45	GGPS Allah Bachaya	A.P.L	11,297		11,297
46	GGPS Kot Luchman Singh		10,964	18,232	29,196
Total			595,206	527,813	1,123,019