



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**DISTRICT GOVERNMENT**  
**BAHAWALNAGAR**  
**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS .....</b>	<b>i</b>
<b>Preface .....</b>	<b>iii</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>iv</b>
<b>SUMMARY TABLES &amp; CHARTS.....</b>	<b>ix</b>
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
<b>CHAPTER 1 .....</b>	<b>1</b>
1.1 District Government Bahawalnagar .....	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 2014-15 .....	4
1.1.4 Brief Comments on the Status of Compliance with PAC Directives.....	5
<b>1.2 AUDIT PARAS.....</b>	<b>6</b>
<b>1.2.1 Non Production of Record .....</b>	<b>7</b>
<b>1.2.2 Irregularities &amp; Non-Compliance.....</b>	<b>10</b>
<b>1.2.3 Internal Control Weaknesses .....</b>	<b>22</b>
<b>ANNEX.....</b>	<b>42</b>
Annex-A .....	43
Annex-B .....	71
Annex-C .....	72
Annex-D .....	73

Annex-E ..... 74  
Annex-F..... 78  
Annex-G ..... 79  
Annex-H ..... 80

## **ABBREVIATIONS AND ACRONYMS**

AA	Administrative Approval
ADP	Annual Development Programme
ARA	Adhoc Relief Allowance
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
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
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
HSRP	Health Sector Reforms Programme
LG&CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MSD	Medical Store Depot
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government
PESRP	Punjab Education Sector Reforms Programme
PEEDA	Punjab Employees Efficiency & Disciplinary Act
PFR	Punjab Financial Rules

PLGO	Punjab Local Government Ordinance
PTC	Professional Teaching Course
RHC	Rural Health Centre
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarter
TS	Technical Sanction
VRI	Veterinary Research Institute
W&S	Works & Services
WUA	Water Users Association

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Account of District Governments.

The report is based on audit of the accounts of various offices of the District Government, Bahawalnagar for the financial year 2014-15. The Directorate General of Audit District Governments, Punjab (South), Multan, conducted audit during 2015-16 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 and DAC directives.

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

Islamabad

Dated:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 28 officers and staff, constituting 4,830 mandays and the budget amounting to Rs 17.838 million was allocated in audit year 2015-16. 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, Bahawalnagar for the financial year 2014-15 and the findings included in the Audit Report.

The District Government, Bahawalnagar 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. Due to delay of electoral process Zila Nazim/Zila Council was not elected, therefore the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Bahawalnagar is administratively divided into five Tehsils namely Bahawalnagar, Chishtian, Haroonabad, Fortabbas and Minchanabad.

## **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 Bahawalnagar for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, District Governments, Bahawalpur, was Rs 8,930.786 million covering one PAO and 262 formations. Out of this, RDA Bahawalpur audited an expenditure of Rs 5,725.250 million which, in terms of percentage, is 64% of auditable expenditure and irregularities amounting to Rs 1,1098.786 million were pointed out. Regional Director Audit planned and executed audit of 30 formations, i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Bahawalnagar for the financial year 2014-15, were Rs 93.603 million. RDA Bahawalpur audited receipts of Rs 64.200 million which, in terms of percentage, is 69% of total receipts and no irregularities were pointed out.



**b) Recoveries at the instance of audit**

Recoveries of Rs 2,162.548 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 6.272 million was recovered and verified during year 2015-16, till the time of compilation of the Report.

However, against the total recovery amount of Rs 95.856 million pertaining to Paras (over one million) drafted in this Report, no amount of recovery had 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 the INTOSAI auditing standards.

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

**d) Audit Impact**

A number of improvements in record maintenance and procedures have been initiated by the 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 2015-16.

**e) Comments on Internal Control and Internal Audit Department**

Internal control mechanism of District Government, Bahawalnagar 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 the Government receipts and authorized withdrawal of funds. Negligence on the part of District Government authorities may be captioned as one of 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, Bahawalnagar.

**f) The Key Audit Findings of the Report**

- i. Non production of record of Rs 33.354 million was noted in one case<sup>1</sup>
- ii. Irregularities and non-compliance amounting to Rs 170.156 million was noted in eight cases<sup>2</sup>
- iii. Weak internal controls were noted in fifteen cases involving an amount of Rs 95.856 million<sup>3</sup>

Audit Paras involving procedural violations including internal controls weaknesses and other irregularities not considered worth reporting to the Public Accounts

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<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.2.2.1 to 1.2.2.8

<sup>3</sup>Para 1.2.3.1 to 1.2.3.15

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, during audit, regarding pay & allowances.
- 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. Make efforts for expediting the realization of various Government receipts.
- v. Ensure deposit of District receipts into proper head of account.
- vi. Rationalize its budget with respect to utilization.

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

**(Rupees in Million)**

Sr. No.	Description	No.	Expenditure	Receipts
1	Total Entities (PAOs) in Audit Jurisdiction	1	8,930.786	93.603
2	Total formations in Audit Jurisdiction	262	8,930.786	93.603
3	Total entities (PAOs) Audited	1	5,725.250	64.200
4	Total formations Audited	30	5,725.250	64.200
5	Audit & Inspection Reports	30	-	-
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	95.856
4	Others	203.510
<b>Total</b>		<b>299.366</b>

**Table 3: Outcome Statistics****(Rupees in Million)**

Sr. No.	Description	Expenditure On Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlay	39.527	7,078.463	649.912	1162.884	93.603	9,024.389	7,553.457
2	Outlays Audited	0.030	4227.308	655.951	841.961	64.200	5,789.450*	2085.782
3	Amount Placed under Audit Observations /Irregularities Pointed Out	-	85.215	177.462	18.643	18.046	299.366	1184.689
4	Recoveries Pointed Out at the instance of Audit	-	21.486	37.681	18.643	18.046	95.856	116.768
5	Recoveries Accepted /Established at the instance of Audit	-	21.486	37.681	18.643	18.046	95.856	116.768
6	Recoveries Realized at the instance of Audit	-	1.270	4.902	0.100	-	6.272	3.004

\* The amount mentioned against Sr. No 2 in column of “Total” is the sum of Expenditures and Receipt whereas the total expenditure was Rs 5,725.250 million

**Table 4: Irregularities Pointed Out**

<b>(Rupees in Million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations and violation of principles of propriety and probity in public operations.	170.156
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS <sup>4</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinion on the financial statements.	-
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies.	95.856
6	Non-production of record.	33.354
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>299.366</b>

**Table 5: Cost Benefit**

<b>(Rupees in Million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audit (Items 2 of Table 3)	5,789.450
2	Expenditure on Audit	0.380
3	Recoveries realized at the instance of Audit	6.272
4	Cost-Benefit Ratio	16.5

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

## **CHAPTER 1**

### **1.1 District Government Bahawalnagar**

#### **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.

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

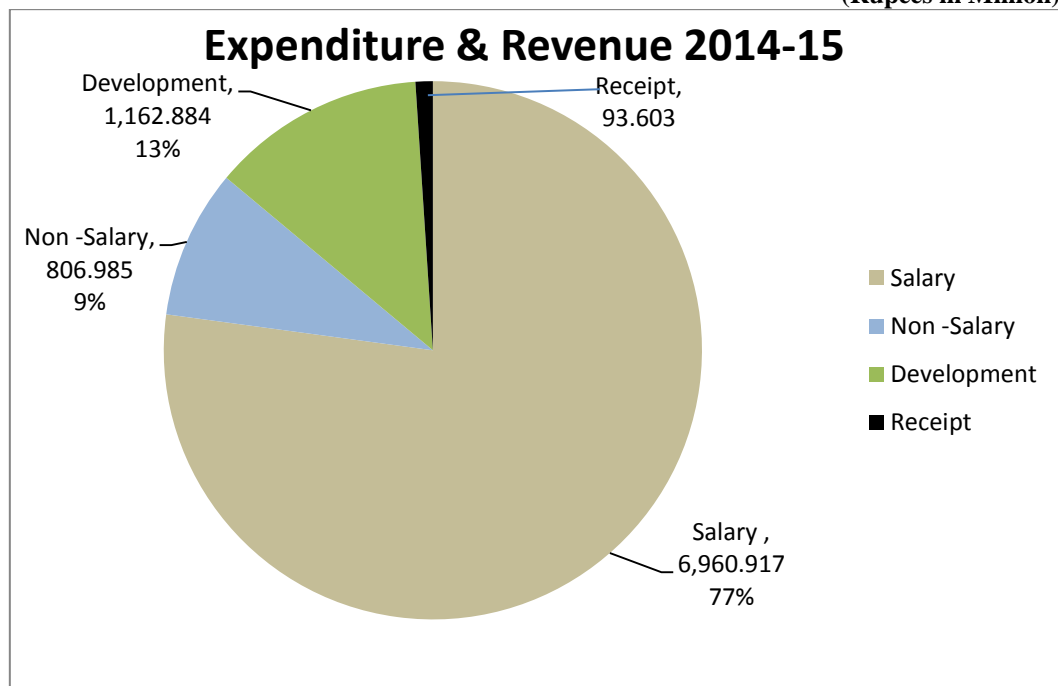
### 1.1.2 Comments on Budget and Accounts

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

(Rupees in Million)

2014-15	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	6,943.246	6,960.917	17.671	0.25%
Non Salary	1,587.021	806.985	-780.036	49%
Development	1,389.763	1,162.884	-226.879	16%
<b>Total</b>	<b>9,920.030</b>	<b>8,930.786</b>	<b>-989.244</b>	<b>11%</b>
Receipts	96.00	93.603	-2.397	2.49 %

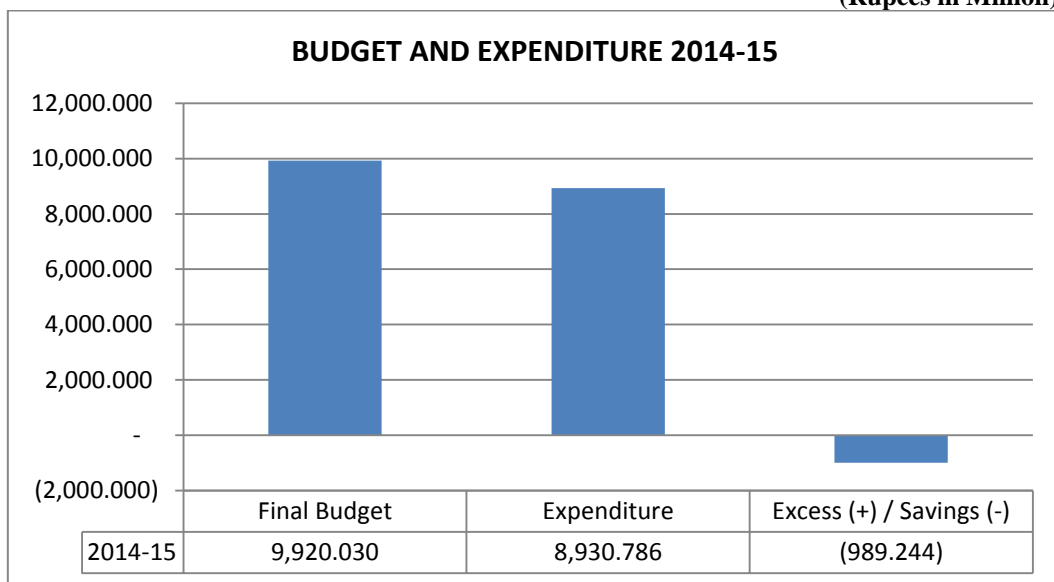
(Rupees in Million)





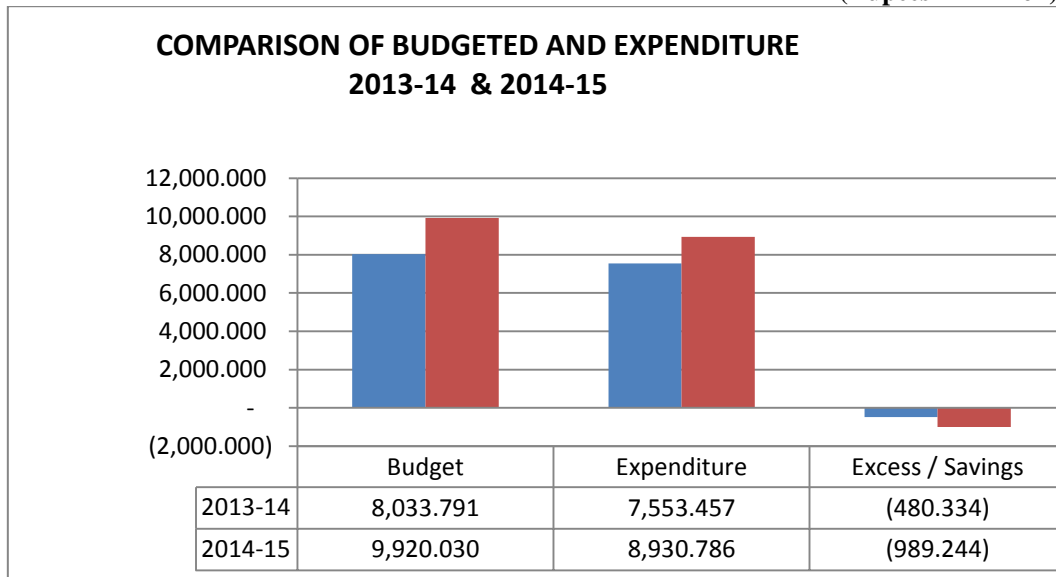
As per the Appropriation Accounts 2014-15 of the District Government, Bahawalnagar, total original budget (Development and Non-Development) was Rs 9,242.538 million, Supplementary Grant of Rs 677.492 million was provided and the final budget was Rs 9,920.030 million. Against the final budget, total expenditure of Rs 8,930.786 million was incurred by the District Government during 2014-15. A saving of Rs 989.244 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 the PAO and management of District Government **(Annex-B)**.

(Rupees in Million)



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

(Rupees in Million)



There was 23% and 18% increase in Budget Allocation and Expenditure incurred respectively, while there were overall savings of Rs 989.244 million during 2014-15

### **1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2014-15**

Audit Paras reported in MFDAC of last year Audit Report, which have not been attended in accordance with the directives of DAC, have now been reported in Part - II of 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

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2002-03	19	PAC not constituted
2	2003-04	18	PAC not constituted
3	2004-05	15	PAC not constituted
4	*July, 2005 to March, 2008 Special Audit Report	160	PAC not constituted
5	2009-10	23	PAC not constituted
6	2010-11	66	PAC not constituted
7	2011-12	19	PAC not constituted
8	2012-13	21	PAC not constituted
9	2013-14	28	PAC not constituted
10	2014-15	54	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 33.354 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 and other DDOs did not produce record of expenditure of Rs 33.354 million incurred during 2009-15 under different objects / codes of classification, in violation of the above rules. **(Annex – C)**

Audit is of the view that due to weak internal controls, record was not properly maintained and produced for audit verification.

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 33.354 million.

The matter was reported to the DCO and DDOs concerned in September and October, 2015. DO (OFWM), DO (Forest), Dy. DEO (EE-M) Haroon Abad, Principal of Government Girls High School Haroon Abad, MS DHQ Hospital Bahawalnagar and DO (Health) Bahawalnagar replied that all record was available for verification, but no record was got verified from audit. Remaining DDOs stated that the relevant record was being arranged and will be shown at the time of DAC meeting / next regular audit. The DAC in its meeting held in

November, 2015 directed to get the record verified at the earliest. No progress was intimated till finalization of this Report.

Audit recommends that responsibility be fixed and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Paras: 20, 15, 16, 14, 8, 13, 6, 2, 17, 24 & 19]

## **1.2.2 Irregularities & Non-Compliance**



### **1.2.2.1 Unauthorized purchase of medicines – Rs 107.279 Million**

According to Finance Department's letter No. FD (FR 11-2/89) dated 10.09.2001 and dated 01.11.2001 the officer in District Government are authorized to distribute the budget allocations for medicines in the following ratio.

- 75% bulk of the total budget,
- 15% day to day.
- 10% reserve for nature climate.

The District Government Bahawalnagar did not distribute the budget of MSD to the DDOs of Health Department and all budget was placed at the disposal of EDO (Health). EDO (Health) Bahawalnagar purchased medicines amounting to Rs 107.278 million during 2014-15 for different hospitals, RHCs and BHUs in an unauthorized manner, despite the fact that all such offices / hospitals had their own DDOs and Budget.

Audit is of the view that due to weak internal controls, medicines were purchased in an unauthorized manner.

Unauthorized purchase of medicine resulted in irregular expenditure amounting to Rs 107.279 million.

The matter was reported to the DCO and DDO concerned in October, 2015. DDO replied that budget was provided by the District Government. Reply of the department was not accepted, because in previous years this para was raised and settled with the direction of not repeating the said practice in future. However, the same unauthorized procurement had been repeated time and again. The DAC in its meeting held on November, 2015 directed to regularize the expenditure. No progress was intimated till finalization of this Report.

Audit recommends regularization besides initiating disciplinary proceedings against the person(s) responsible, under intimation to Audit

[AIR Para: 1]

### 1.2.2.2 Irregular expenditure due to non-compliance of PPRA rules – Rs 25.845 million

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

Five (05) DDOs incurred expenditure of Rs 25.845 million on different purchases during 2013-15. Annual requirement of procurement opportunities was neither determined at the beginning of financial years nor procurement opportunities were advertised on PPRA's website to achieve benefits of competitive bidding. Moreover, the indents were split up in order to avoid rate contracts and fair tendering process. Detail is given below:

**(Amount in Rupees)**

Sr. No.	DDOs	Period	Description	No. of bills	Amount
1	DO (OFWM)	2014-15	Stationery	14	243,711
2	DO (Live Stock) BWN	2014-15	Stationery	19	567,870
			Printing	11	170,690
			Cost of Other Stores	17	637,649
			Others	15	363,304
3	DO (Health) BWN	2014-15	Stationery	37	932,555
			Printing	26	701,651
			Medicine	92	7,726,351
4	DHQ Hospital BWN	2014-15	Medicine	112	11,114,488
5	THQ Hospital Haroonabad	2013-15	Medicine	48	3,386,612
<b>Total</b>					<b>25,844,881</b>

Audit is of the view that due to weak internal controls, irregular procurement of different store items was made.

Procurements in violation of PPRA rules resulted in irregular expenditure amounting to Rs 25.845 million.

The matter was reported to the DCO and DDOs concerned in October and November, 2015. DDOs replied that budget / funds were received on quarterly / pro rata basis. Replies of the DDOs were not tenable as annual requirements were not consolidated and procurement opportunities were not planned despite availability of sufficient budget in respective head of accounts. The DAC in its meeting held in November, 2015 directed DDOs to get the expenditure regularized from competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization, besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 12, 10, 11, 8, 8 & 15]

### **1.2.2.3 Irregular expenditure due to unauthorized appointments of PTC teachers – Rs 17.130 million**

According to letter No. SOR-III-1-20/95 dated 12.02.1997 issued by S&GAD, Government of the 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.

Nineteen (19) PTC teachers working under the control of following Deputy District Education Officers (Dy. DEOs) were appointed during 1997, on the basis of the qualification of Matric and PTC despite the fact that required qualification for that post was enhanced from Matric + PTC to F.A/F.Sc + PTC. Recruitment of persons not having prescribed qualification and subsequent expenditure of Rs 17.130 million on their salary was held irregular. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Teachers	Period	Irregular Expenditure on Pay & Allowances
1	Dy. DEO(EE-M) Chishtian	08	12.02.1997	6,782,112
2	Dy. DEO(EE-M) Fort Abbas	04	to	3,762,591
3	Dy. DEO(EE-M) Haroon Abad	07	30.06.2015	6,585,598
<b>Total</b>		<b>19</b>		<b>17,130,301</b>

Audit is of the view that due to weak internal controls, misfit candidates were appointed, in violation of Government instructions.

Recruitment of persons who did not possess prescribed qualification resulted in unauthorized appointments and irregular expenditure of Rs 17.130 million on account of pay and allowances.

The matter was reported to the DCO and DDOs concerned in September and October, 2015. DDOs replied that the notification was delayed by the Education Department and the entire process of recruitment was completed, before the receipt of the notification. Replies of DDOs were not tenable because a recruitment criterion was violated and no documentary evidence was produced in support of the reply. The DAC in its meeting held in November, 2015 directed to get the appointments regularized. No progress was intimated till finalization of this Report.

Audit recommends regularization besides initiating disciplinary proceedings against the person(s) held responsible, under intimation to Audit.

[AIR Para: 11, 10 & 5]

### 1.2.2.4 Unauthorized payment of pay and allowances due to appointment of teachers below prescribed qualification - Rs 7.314 million

According to the Government of the Punjab, Finance Department Notification No. FD.PC. 2 – 1 / 83 dated 25.08.1983, “prescribed qualification for the posts of EST, PET and D.M was FA/F.Sc with diploma in relevant field”.

Four (04) teachers working under the control of Dy. DEO (EE-M) Haroon Abad, Dy DEO (EE-M) Fort Abbas and the Principal Government Higher Secondary School Chak No.123-6R, Tehsil Haroon Abad were appointed as Elementary School Teachers (EST) on the basis of Matric despite the fact that prescribed qualification for these posts was FA/F.Sc. with diploma in relevant field. Recruitment of persons who did not possess the prescribed qualification was unauthorized, which resulted in irregular expenditure of Rs 7.314 million on account of pay & allowances. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Teachers	Period	Prescribed Qualification	Actual Qualification	Total Amount
1	Dy. DEO (EE-M) Haroon Abad	One (Drawing Master)	02.02.1993 to 30.06.2015	FA/FSc + Diploma in relevant filed	Matric + Diploma of Drawing	1,936,073
2	Dy. DEO (EE-M) Fort Abbas	One (PET)	14.12.1985 to 30.06.2015	FA/FSc + Diploma in relevant filed	Matric + Diploma in relevant field	1,865,023
3	Principal, Government Higher Secondary School Chak No.123-6R Haroon Abad	One (EST)	27.05.1989 to 30.06.2015	FA/FSc + Diploma in relevant filed	Matric + Diploma of electrician	1,666,800
4	Principal, Government Higher Secondary School Chak No.123-6R Haroon Abad	One (EST-Agriculture)	21.08.1989 to 30.06.2015	FA/FSc + Diploma in Agriculture	Matric + Field Assistant Exam of Agriculture	1,846,167
<b>Total</b>						<b>7,314,063</b>

Audit is of the view that due to weak internal controls, unfit candidates who did not possess prescribed educational qualifications were appointed.

Recruitment of persons without prescribed qualification resulted in unauthorized appointments and subsequent irregular expenditure of Rs 7.314 million on pay and allowances.

The matter was reported to the DCO and DDOs concerned in October and November, 2015. The Principal Government Higher Secondary School Chak No.123-6R replied that appointments were made by the competent authority. The Dy. DEO (EE-M) Haroon Abad and Dy. DEO (EE-M) Fort Abbas replied that the matter pertains to DEO (EE-M) who was competent authority to appoint those teachers. Reply was not accepted because candidates having qualification below the prescribed level were appointed. DAC in its meeting held in November, 2015 directed to get the irregularities condoned from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization besides initiating disciplinary proceedings against the person(s) at fault, under intimation to Audit.

[AIR Para: 4, 3 & 2]

#### **1.2.2.5 Unauthorized posting and withdrawal of pay and allowances without having sanctioned post of SMO – Rs 4.580 million**

According to Rule 7.15 of PFR Vol- I “there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade only one extra post in a lower grade is admissible”.

Senior Medical Officer (BPS-18) was working at BHU 54/Fateh Tehsil Chishtian, District Bahawalnagar during 2014-15 and drawing pay in BPS - 18. The pay and allowances amounting to Rs 4.580 million by SMO (BS-18) on the post of MO (BS-17) is unauthorized because BHUs did not had sanctioned post

of Senior Medical Officer (under the DDO Code BH-6088). Detail is given below:

(Amount in Rupees)

Sr. No.	Period	Pay Per Month	Months	Amount
1	03/2011 to 06/2011	64,339	4	257,356
2	07/2011 to 11/2011	69,989	5	349,945
3	12/2011 to 06/2012	86,310	7	604,170
4	07/2012 to 11/2012	94,510	5	472,550
5	12/2012 to 06/2013	96,310	7	674,170
6	07/2013 to 11/2013	88,979	5	444,895
7	12/2013 to 06/2014	90,015	7	630,105
8	07/2014 to 11/2014	94,415	5	472,075
9	12/2014 to 06/2015	96,515	7	675,605
<b>Total</b>				<b>4,580,871</b>

Audit is of the view that due to weak internal controls, employee was posted against the post which had not been sanctioned.

Payment of salary without sanctioned post resulted in unauthorized expenditure of Rs 4.580 million.

The matter was reported to the DCO and DDO concerned during October, 2015. The DO (Health) replied that the Senior Medical Officer was promoted in BPS-18 on regular basis and the post was re-designated as Senior Medical Officer, as per the Government policy. Reply of the DDO was not tenable and misleading as promotion and up gradation of posts were different issues and relevant record was not produced even to confirm whether the officer was either promoted or the post was up graded and re-designated. DAC in its meeting held in November 2015, directed to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization besides disciplinary action against the person(s) held responsible within a month, under intimation to Audit.

[AIR Para: 04]

### 1.2.2.6 Misclassification of expenditure – Rs 3.558 million

According to Rule 12 (5) of Local Government Accounts Manual “the expenditure shall be classified by major, minor and detailed object. Object element enables the collection and classification of expenditure transactions into account heads relating to nature of item”. Moreover the classification of accounts shall be used in Local Government accounts as prescribed by the Auditor General of Pakistan under Rule 12(9) of the above manual.

DCO Bahawalnagar incurred expenditure of Rs 3.558 million on purchase /repair of machinery and equipments, refreshment and other store items during 2014-15. The expenditure was unauthorized because it was misclassified and incurred from incorrect head of accounts. Detail is given below.

**(Amount in Rupees)**

Sr. No.	A/C Head Used	Correct Head	No. of bills	Amount	Detail of Items Purchased
1	Others	Purchase of Machinery and Equipments	08	205,335	UPS, stabilizers
2	COS	Purchase of Machinery and Equipments	06	187,320	electric coolers, air coolers
3	Others	COS	05	208,962	Batteries
4	Others	Entertainment Charges	134	2,932,743	tea, biscuits etc
5	Stationary	Repair of M/E	12	24,000	refilling to toner
<b>Total</b>				<b>3,558,360</b>	

Audit is of the view that due to weak financial controls, expenditure was incurred from incorrect head of accounts.

Incurring expenditure from incorrect head of accounts, resulted in misclassification and unauthorized expenditure amounting to Rs 3.558 million.

The matter was reported to the DCO during October 2015. The DO (Coord) replied that EDO (F&P) had been requested to create A/C Head “Entertainment and Gifts” and remaining expenditure was incurred from relevant head of accounts. Reply of the DDO was not tenable as the expenditure was incurred from incorrect head of accounts. DCO being chairman of DAC meeting



held in November, 2015 settled the audit para, but Audit disagreed because items pertain to purchase of machinery and equipments for which neither budget was available nor prior approval of Austerity Committee was obtained. No progress was intimated till finalization of this Report.

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

[AIR Para No.7]

#### **1.2.2.7 Irregular expenditure on purchase of medicine – Rs 3.099 million**

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009 and Rule 12 of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. Moreover as per Rule 38 of Purchase Manual, if supply was made at higher rates to one office and at lower rate to other office for the goods of same specification, the supplier will refund the excess amount charged by him.

DO (Health) Bahawalnagar incurred expenditure of Rs 3.099 million on purchase of medicine during 2014-15. The expenditure was held irregular as the medicines were purchased on quotations basis from local market even though EDO (Health) had already finalized rate contract (dated 20.03.2015) for procurement of those items, DO (Health) being a member of that Committee which finalized the rate contract. Moreover, the rates of medicines purchased through quotations were higher as compared with the rate contract which resulted

in loss of Rs 1.138 million. Furthermore, efforts were not made to purchase those items in bulk quantity, to obtain benefit of competitive bidding.

Audit is of the view that due to weak internal controls, irregular procurement of medicine was made at higher rates.

Irregular procurement of medicines amounting to Rs 3.099 million on higher rates resulted in loss to the Government.

The matter was reported to the DCO and DDO concerned during October 2015. The DO (Health) replied that the medicines were purchased on quotation basis, in public interest and to avoid shortage of medicine in BHUs. Reply of the DDO was not tenable as rate contract and tendering process was avoided. The DAC in its meeting held in November, 2015 directed to recover the loss and get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure and recovery of loss of Rs 1.138 million besides fixing of responsibility on the persons at fault, under intimation to Audit.

[AIR Para; 12]

#### **1.2.2.8 Unauthorized expenditure due to appointment of Arabic Teacher without prescribed qualification and grant of higher pay scale– Rs 1.351 million**

According to the Government of the Punjab, letter No. SOR-III 1-13/85 dated 30.07.92; prescribed professional qualification for the post of Arabic Teacher (A.T) is

- F.A with Arabic as an elective subject with Arabic teacher training course from Allama Iqbal Open University / Agri University OR

- Honour in Arabic plus teacher training course from Allama Iqbal Open University / Agri University OR
- Honour in Arabic from Recognized University / Board and OT

An Arabic Teacher (A.T) working at Government High School Jand Wala was appointed by the DEO (EE-M) Bahawalnagar on the basis of qualification of Matric and O.T (Oriental Teacher) course, which was not the prescribed qualification of Arabic Teacher (A.T). Moreover, he was granted higher scale (BPS-14) from his date of joining as he had obtained qualification of Shahadat Ul Almia. Recruitment of a candidate, who did not possess prescribed qualification, was unauthorized. Even if he was appointed on the basis of the qualification of Shahadat Ul Almia (higher qualification), then he was not entitled to higher pay scale (BPS-14). (**Annex– D**)

Audit is of the view that due to weak internal controls, unauthorized recruitment was made.

Unauthorized recruitment of A.T. and award of higher pay scale resulted in loss amounting to Rs 1.351 million.

The matter was reported to the DCO and DDO concerned in October, 2015. DDO replied that BPS-14 was allowed to OT teacher on account of Shahdat-ul Almia which was not accepted as BPS- 14 was not allowed to OT Teacher. The DAC in its meeting held in November, 2015 directed to recover the amount. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.351 million and fixation of responsibility for awarding higher than prescribed scale, under intimation to Audit.

[AIR Para: 2]

### **1.2.3 Internal Control Weaknesses**

### **1.2.3.1 Non accountal into stock - Rs 30.746 million**

According to Rule 15.1 of PFR Vol-I, 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. Further 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.

DO (Health) Bahawalnagar incurred expenditure of Rs 30.746 million on purchase of medicines during 2014-15. The expenditure was not justified as the items were not entered into relevant stock registers and record was not produce during audit.

Audit is of the view that due to weak internal controls, record of consumable store items was not maintained.

Non accountal of consumable stores amounting to Rs 30.746 million into the relevant stock registers, the authenticity of expenditure could not be ascertained.

The matter was reported to the DCO and DDO concerned during October, 2015. The DO (Health) replied that all relevant items had been taken into stock register. Reply of the DDO was not tenable as no stock entry was found till the date of DAC meeting. The DAC in its meeting held in November, 2015 directed to recover the loss within a month. No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 30.746 million be effected besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 25]

### 1.2.3.2 Loss due to non finalization of forest offence cases – Rs 16.867 million

According to Rule 82 of the Forest Act, 1927 “all money payable to the Government under this Act, or under any rule made under this Act, or on account of price of any forest – produced, or of expenses incurred in the execution Act in respect of such produced, may, if not paid, be recovered under the law for the time being enforced as if it were an arrear of land –revenue.”

District Officer (Forest) Bahawalnagar registered 724 Forest Offence Cases during 2009-15 which were pending in the Court of Law and not finalized to date. DDO did not take appropriate action to get the cases finalized in time. As a result, revenue amounting to Rs 16.867 million could not be realized. Detail is given below:

(Amount in Rupees)			
Sr. No.	Period	Number of Cases	Amount
1	2009-10	151	4,791,080
2	2010-11	33	2,345,000
3	2011-12	128	4,010,460
4	2012-13	54	1,686,540
5	2013-14	162	2,336,445
6	2014-15	196	1,698,470
<b>Total</b>		<b>724</b>	<b>16,867,995</b>

Audit is of the view that due to weak internal controls and negligence of the management, forest offence cases were not finalized.

Non finalization of Forest Offence Cases resulted in non realization of the Government revenue amounting to Rs 16.867 million.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO replied that 31 cases have been finalized and remaining cases were under process and due efforts were being made for recovery of outstanding amount. Reply of the DDO was not tenable as no record was produced in support

of reply. The DAC in its meeting held in November, 2015 directed to get the cases finalized and effect recovery of Rs 16.867 million at the earliest. No progress was intimated till finalization of this Report.

Audit recommends timely pursuance of cases besides recovery of Rs 16.867 million be effected from the defaulters, under intimation to Audit.

[AIR Para: 1]

### **1.2.3.3 Loss due to abnormal delay in completion of projects and non-imposition of penalty – Rs 7.861 million**

According to Clauses 37 and 39 of the contract agreement, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time. Moreover, according to the Government of the Punjab, C&W Department's Letter dated 20.04.2009 "a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record."

DO (Buildings) and DO (Roads) allotted 17 development projects valuing Rs 78.618 million to different contractors during 2014-15. The contractors did not work with the desired pace and delayed completion of projects, violating the terms of agreement. District Officers did not take appropriate actions to speed up the pace of work. Contractors were also granted undue favour and penalty up to 10% of contract price was not imposed on the concerned contractors even though in most of cases, contractors were neither granted time extensions nor their requests on record. In remaining cases, time extensions were granted on grounds which could not be justified. Moreover, copies of time extensions granted were not endorsed (communicated) to the Special Secretary C&W. (**Annex- E**)

(Amount in Rupees)

Sr. No.	DDOs	No. of Projects	Costs of the Projects	Amount of Penalty @ 10 %
1	DO (Buildings) Bahawalnagar	08	33,099,810	3,309,981
2	DO(Roads) Bahawalnagar	09	45,518,328	4,551,833
<b>Total</b>		<b>17</b>	<b>78,618,138</b>	<b>7,861,814</b>

Audit is of the view that due to weak internal controls and negligence of the management, completion of development projects was unduly delayed and penalty was not imposed on the contractors.

Grant of undue favour to the contractors resulted in undue delay in completion of works and loss of Rs 7.861 million due to non imposition of penalty.

The matter was reported to the DCO and DDOs concerned in November, 2015. DO (Buildings) replied that most of the schemes were completed in time and penalty could not be imposed. Reply of DDO was not tenable as extension in time limit was granted by the department and token penalty was also imposed which was not admitted as the correct procedure was not followed. DO (Roads) replied that suitable penalties would be imposed on the contractors, if applicable. The DAC in its meeting held in November, 2015 directed to recover the stated amount. No progress was intimated to Audit till finalization of the Report.

Audit recommends recovery of Rs 7.861 million besides disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 14 & 1]



### 1.2.3.4 Loss due to unauthorized payment of Conveyance Allowance – Rs 7.663 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 Conveyance Allowance is not admissible during the period of leave of any kind or vacations except casual leave.

Eight (08) DDOs working under the control of EDO (Education) paid Conveyance Allowance amounting to Rs 7.663 million to 3,973 teachers during the period of leave and /or summer or winter vacation. Detail is given below:

(Amount in Rupees)

Sr. No	DDOs	No. of Employee	Period	Conveyance Allowance paid during the period of leave	Conveyance Allowance paid during Summer / Winter Vacation
1	EDO (Education) Bahawalnagar	70	2014-15	200,691	0
2	DO(Secondary) Bahawalnagar	32	2010-15	277,042	0
3	Dy DEO(M) Haroon Abad	601	2013-15	0	1,704,000
4	Dy DEO(M) Fort Abbas	46	2013-15	133,616	0
5	Dy DEO(M) Fort Abbas	529	2013-15	0	323,880
6	Dy. DEO(W) Haroon Abad	1,007	2013-15	0	2,465,321
7	Dy. DEO(W) Haroon Abad	111	2013-15	271,591	0
8	Dy DEO(M) Chishtian	1,577	2013-15	2,286,783	0
<b>Total</b>		<b>3,973</b>		<b>3,169,723</b>	<b>4,493,201</b>
<b>Grand Total</b>				<b>7,662,924</b>	

Audit is of the view that due to weak internal controls, Conveyance Allowance was paid during the period of leave and /or vacations.

Payment of inadmissible allowances during the period of leave / vacations resulted in loss of Rs 7.663 million to the Government.

The matter was reported to the DCO and DDOs concerned in October, 2015. All DDOs replied that efforts were being made to recover the amount. Dy. DEO (EE-M) Chistian also stated that Conveyance Allowance paid during winter vacations would not be recovered as the schools remained open during those

days, in compliance of directions received from DEO (EE-M) Bahawalnagar. Reply was not tenable as no documentary proof was produced in support of the reply. The DAC in its meeting held in November, 2015 directed to recover the amount at the earliest. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 7.663 million besides initiating disciplinary proceedings against the person(s) held responsible, under intimation to Audit.

[AIR Paras: 1, 2, 1, 1, 2, 1, 3 & 10]

### **1.2.3.5 Non-credit of unclaimed security deposits - Rs 6.667 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 complete final years should be credited into the Government's revenue.

District Officer (Buildings) Bahawalnagar did not credit security deposits of Rs 6.667 million that remained unclaimed for more than three complete final years of becoming due.

Audit is of the view that due to weak internal controls, unclaimed security deposits of the contractors were not credited into the Government's revenue.

Non-crediting of unclaimed security deposits resulted in loss of revenue amounting to Rs 6.667 million.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO replied that the security deposits were lying in the deposit account against the schemes which were still unfunded but no documentary evidence was produced in support of reply. DAC in its meeting held in November, 2015 directed to ensure compliance of audit directives within a month. No progress was intimated till finalization of this Report

Audit recommends that un-claimed security deposits amounting to Rs 6.667 million be deposited into treasury, besides fixing of responsibility against the person(s) responsible, under intimation to Audit.

[AIR Para: 10]

### **1.2.3.6 Loss due to unauthorized grant of House Rent Allowance and Conveyance Allowance – Rs 6.504 million**

According to the Notification No. FD (M-1)1-15/82-P-I dated 15.01.2000 of Finance Department the Government of Punjab, House Rent Allowance is not permissible when facility of official accommodation is availed by the Government servant and deduction on account of house rent at the rate of 5% of pay is required to be made from the allottees of the Government accommodation. Moreover, Conveyance Allowance is not admissible to any officer who is availing the facility of official vehicle either sanctioned or pool w.e.f. 01-03-2014 in the light of clarification issued by the Government of the Punjab, Finance Department vide letter No.FD.SR 1.9.4/66(P) (PR) dated 21.04.2013. As per Finance Department letter No. FD-PC-38-08/77 dated 05.07.1977 and No. FD.S.R-I 9-4/86 (P) PR dated 04.12.2012 “the conveyance allowance is not admissible to the employee whom residence is situated within office premises.

District Officer (Health) Bahawalnagar paid Rs 6.504 million on account of Conveyance Allowance and House Rent Allowance to 275 employees during 2014-15 which was not admissible in the light of above rules.

<b>(Rupees in Million)</b>					
<b>Sr. No.</b>	<b>No. of Employees</b>	<b>Particulars</b>	<b>Conveyance Allow</b>	<b>House Rent Allow</b>	<b>Total</b>
1	138	Government Vehicle Facility	4.045	-	4.045
2	110	Leave on Full Pay	0.326	-	0.326
3	27	Availing Government Residence	1.482	0.651	2.133
<b>Total</b>					<b>6.504</b>

Audit is of the view that due to weak internal controls, irregular Conveyance Allowance and House Rent Allowance was paid to employees.

Expenditure on account of inadmissible Conveyance Allowance and House Rent Allowance resulted in loss of Rs 6.504 million to the Government.

The matter was reported to the DCO and DDO concerned in October, 2015. The DO (Health) replied that Conveyance Allowance paid during the period of leave would be recovered. Extended Program of Immunization (EPI) staff used motor bikes for field duty only hence recovery of conveyance allowance in this regard, was not justified. As far as recovery of HRA and CA from the persons having residences within office premises was concerned, the matter was being investigated and the amount would be recovered soon (if due). Reply pertaining to observation at Sr. No.01 was not tenable as the Finance Department vide letter No.FD.SR 1.9.4/66(P) (PR) dated 21-04-2013 had disallowed payment of Conveyance Allowance to all employees, to whom the Government vehicle had been allotted. DAC in its meeting held in November, 2015 directed to recover the loss within a month. No progress was intimated till finalization of the Report.

Audit recommends recovery of Rs 6.504 million besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 1 & 2]

#### **1.2.3.7 Loss due to non deduction of Income Tax and non payment of General Sales Tax – Rs 4.665 million**

According to 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% on supply and @ 6% on repairs and services etc.

479 schools under the administrative control of following DDOs incurred Rs 28.193 million on account of purchase of stationery and other store items from the firms which were not registered with the Sales Tax Department, as a result the Government sustained a loss of Rs 3.438 million due to non payment of GST. Moreover, Income Tax amounting to Rs 1.212 million was not deducted from the payments made to the suppliers. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Period	No. of School	Total Expenditure on Purchases	GST	Income Tax	Total
1	Dy. DEO (M) Haroonabad	2013-15	126	5,476,186	444,115	191,669	635,784
2	Dy. DEO (W) Haroonabad	2013-15	215	14,620,075	1,618,022	737,872	2,355,894
3	Dy. DEO (M) Fortabbas	2013-15	138	8,097,483	1,376,000	283,412	1,659,412
<b>Total</b>			479	<b>28,193,744</b>	<b>3,438,137</b>	<b>1,212,953</b>	<b>4,651,090</b>

Audit is of the view that due to weak internal controls, procurements were made from non registered suppliers.

Purchase of store items from non GST registered suppliers and non deduction of income tax from the payments made to those vendors, resulted in loss of Rs 4.665 million to the Government.

The matter was reported to the DCO and DDOs concerned in September and October, 2015. DDOs replied that those responsible had been directed to recover the amount. DAC in its meeting held in November, 2015 directed to recover the loss at the earliest. No progress was intimated till finalization of the Report.

Audit recommends recovery of Rs 4.665 million besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 10, 22 & 13]

### **1.2.3.8 Loss due to purchase of T.S.T materials from distant quarry – Rs 4.115 million**

According to Chief Engineer Punjab High Way Department letter No. 954-98/m(I), dated 02.10.2007, following new aggregate sources / quarries are therefore approved for use in sub base course, base course, and surface treatment to roads i.e. Girdu area along with N-70 Sulaiman range, district D.G. Khan.

District Officer (Roads) Bahawalnagar allowed purchase of Triple Surface Treatment (T.S.T) materials from Sikhani Wali, Sargodha (distant quarry from site of work) rather than Girdu, Sakhi Sarwar (nearest quarry) and allowed excess payment in nine projects, on account of lead for extra distance to contractors for Rs 4.115 million on projects executed during 2014-15 violating above mentioned instructions. **(Annex – F)**

Audit is of the view that due to weak internal controls, excessive lead for construction materials was allowed to the contractors.

Payment of excessive lead for carriage of construction materials resulted in loss of Rs 4.115 million.

The matter was reported to the DCO and DDO concerned in November, 2015. The DO (Roads) replied that bajri was not available at that quarry due to non availability of crusher for production of aggregate bajri/ crushed stone. Reply of the DDO was not tenable as it was not supported with substantiating evidence. The DAC in its meeting held in November, 2015 directed to recover the stated amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 4.115 million besides fixing of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Para: 2]

### **1.2.3.9 Loss due to non recovery of penal rent from unauthorized occupants of Government residences - Rs 3.591 million**

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

Six (06) residences of THQ Hospital Chistian and DO (Live Stock) Bahawalnagar were occupied by persons who were not employees of these departments and occupied residences meant for the staff of these hospitals/offices. Moreover, penal rent amounting to Rs 3.591 million was not recovered from these unauthorized occupants, in violation of above rules. Detail is given below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>DDO</b>	<b>No. of Persons</b>	<b>Period</b>	<b>Amount</b>
1	MS THQ Hospital Chishtian	04	2012-15	3,151,632
2	DO (Live Stock) Bahawalnagar	02	2014-15	439,515
<b>Total</b>		<b>06</b>		<b>3,591,147</b>

Audit is of the view that due to weak internal controls, residences were allotted to unauthorized persons and penal rent was not recovered from them.

Non recovery of penal rent resulted into loss of Rs 3.591 million.

The matter was reported to the DCO and DDOs concerned during September and October, 2015. MS THQ Chishtian replied that the officials were working in Blood Bank which was part of the THQ hospital hence the question of recovery did not arise. Reply of the DDO was not tenable as the employees were not drawing salary from THQ Hospital. DO (Live Stock) replied that the case of one residence was in the Court of Law and efforts were being made to recover balance amount from other residences. DDO did not produce evidence of the court case. DAC in its meeting held in November, 2015 directed to recover the

amount from the concerned. No progress was intimated till finalization of the Report.

Audit recommends that recovery of Rs 3.591 million be effected besides vacation of residences from the unauthorized occupants and initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 11 & 15]

### **1.2.3.10 Loss due to non occupation of designated residences – Rs 1.507 million**

According to the Finance Department's letter No. FD-(M-I)1-15/82-P-I dated 15-01-2000, the designated residence must be allotted to the employees concerned and recovery of house rent allowance need to be recovered and payment of conveyance allowance is not admissible to officials residing in the houses available within office premises.

Following DDOs working under the control of EDO (Health) did not allot sixty three (63) designated residences to the officers /officials concerned and the residences were kept vacant. As a result, the Government sustained a loss of Rs 1.507 million due to payment of HRA and Conveyance Allowance to those staff members.

(Amount in Rupees)

<b>Sr. No.</b>	<b>DDOs</b>	<b>No. of Residences</b>	<b>Period</b>	<b>Amount</b>
1	DO (Health) Bahawalnagar	62	2014-15	1,435,765
2	MS THQ Hospital Chishtian	01	2013-15	71,064
<b>Total</b>		<b>63</b>		<b>1,506,829</b>

Audit is of the view that due to weak internal controls, the Government residences were not allotted to relevant staff and were kept un-occupied.



Non allotment/occupation of designated Government residences caused loss amounting to Rs 1.507 million on account of payment of house rent allowance, conveyance allowance and non recovery of M&R charges.

The matter was reported to the DCO and DDOs concerned in October, 2015. DO (Health) replied that the matter was being investigated. Medical Superintendent of THQ Hospital Chistian stated that the residence was not in living condition. Reply of the DDO was not tenable as the buildings were not declared condemned by the relevant department. The DAC in its meeting held in November, 2015 directed to recover the loss within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.507 million besides fixing of responsibility against the person(s) at fault, under intimation to audit.

[AIR Paras: 23 & 15]

#### **1.2.3.11 Unauthorized expenditure on advance increments of B.Ed. and M.A / M.Sc – Rs 1.213 Million**

According to judgment of the Supreme Court of Pakistan CPLA No.3329-3235-L/2002 announced on 11.4.2003 and clarification issued by the Government of the Punjab, Finance Department Vide letter No. FD-PR/21-3/2004 dated 05.11.04, Elementary School Teachers drawing pay in BS-14 are not entitled to advance increments of B.Ed. and M.A. Overpayment prior to 23.09.2013 was waived off being cut off date for the relevant middle school teachers, but over paid amount after that was to be recovered in easy instalments besides re-fixing their pay as per the Finance Department's latter No. FD-PR-21-30/2013 dated 23.09.2013.

Three (03) Deputy District Education Officers and Head Masters of two schools under the control of EDO (Education) Bahawalnagar allowed thirteen (13) Elementary School Teachers (EST) and Senior Vernacular (SV) Teachers to

draw advance increments on acquiring qualifications of B.Ed and M.A / M.Sc. Advance increments were not admissible to these employees as they had already availed benefit of higher grade (BPS-14) on acquiring degrees of B.A/B.Sc. and increments of other qualifications like B.Ed, M.A/M.Sc was disallowed w.e.f 24.09.2013. Moreover, neither pay of those employees was got re-fixed nor overpaid amount was recovered from, in violation of above rule. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Teachers	Period	Amount
1	Dy DEO (EE-M) Chishtian	05	24.09.2013 to 30.06.2015	107,360
2	Dy DEO (EE-M) Fort Abbas	02		44,589
3	Dy DEO (EE-W) Haroon Abad	03		392,416
4	Principal, Government Boys High School Jand Wala District Bahawalnagar	01		37,983
5	Principal, Government Girls High School Toba Qalandar Shah District Bahawalnagar	02		363,513
	<b>Total</b>	<b>13</b>		<b>1,213,245</b>

Audit is of the view that due to weak internal controls, advance increments were granted to unauthorized persons.

Grant of advance increments and non recovery of overpaid amount resulted in loss of Rs 1.213 million

The matter was reported to the DCO and DDOs concerned in September and October, 2015. DDOs replied that efforts were being made for re-fixation of pay and to effect recovery of over payments. The DAC in its meeting held in November, 2015 directed to recover the stated amount. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.213 million from the concerned besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit.

[AIR Para: 5, 8, 6, 1 & 3]

### **1.2.3.12 Irregular utilization of funds through suspected fictitious Bills – Rs 1.184 million**

According to Rule 2.33 of the Punjab Financial Rules Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.

DCO Bahawalnagar incurred expenditure of Rs 755,855 on account of contingent expenditure during 2014-15. The expenditure was not justified as serial numbers of invoices contradict with dates of bills i.e. bills No.2368,2369 and 2370 were issued by the supplier on 10.04.2015 therefore bill No.2336 and 2338 amounting to Rs 21,897 and Rs 21,072 could not be issued on 20.04.2015 and 21.04.2015 respectively. The situation indicated that either bills No.2368-2370 or the bills having serial No.2336 and 2338 were incorrect / fake. Similar situation was also observed in other bills amounting to Rs 428,548 processed /cleared by other DDOs. Detail is given below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	DCO Bahawalnagar	755,855
2	DO (Health) Bahawalnagar	269,338
3	DO (Buildings) Bahawalnagar	76,410
4	DO (Live Stock) Bahawalnagar	82,800
<b>Total</b>		<b>1,184,403</b>

Audit is of the view that due to weak financial controls, the Government money was suspected to be misappropriated.

Suspected misappropriation of funds resulted in loss amounting to Rs 1.184 million.

The matter was reported to the DCO and DDOs concerned during September and October 2015. DO (Coord) and DO (Live Stock) replied that the suppliers use multiple bill books simultaneously, hence the sequence of bills contradict with dates of different bills. DO (Health) stated that the procurement was made as per rules, which may be verified from the record. Contradiction in serial numbers of bills and dates was fault of the supplier. The DO (Buildings) also stated that error in sequence of bill numbers was unintentional. Replies of the DDOs were not tenable as multiple bill books of same serial numbers could not be used and no substantiating evidence was produced in support of the reply. DAC in its meeting held in November 2015, constituted inquiry committees to look into the matter and submit their reports within a month. DCO being chairman of the DAC meeting settled para pertaining to his office; however Audit did not agree to the decision of DCO and disagreed with its settlement. No progress was intimated till finalization of this Report.

Audit recommends finalization of inquiry, fixing of responsibility and recovery of Rs 1.184 million within a month under intimation to Audit.

[AIR Paras: 11, 9, 4 & 11]

### **1.2.3.13 Non deposit of hospital receipts – Rs 1.179 million**

According to Rule 76 (1) of the Punjab, District and TMA (Budget) Rule 2003, departmental controlling officer, should see that all sums due to the Government are regularly recovered, checked against demand and they are paid accordingly.

Following DDOs received Purchee Fee, ambulance charges and sale proceeds of scrap/hospital waste during 2014-15 but same was not deposited in the Government treasury.

(Amount in Rupees)

Sr. No.	DDOs	Nature of Receipt	Amount
1	DO (Health) Bahawalnagar	Purchase Fee	933,682
2	MS DHQ Hospital Bahawalnagar	Ambulance charges, sale proceeds of scrap, hospital waste etc	244,940
<b>Total</b>			<b>1,178,622</b>

Audit is of the view that due to weak financial controls, receipts were not deposited into the Government treasury.

Non deposit of hospital receipts resulted in loss of Rs 1.179 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. DO (Health) replied that recovery would be effected. MS DHQ Hospital replied that the amount was deposited but documentary evidence was not produced in support of reply. The DAC in its meeting held in November, 2015 directed the DHO to recover the amount and MS DHQ Hospital was directed to investigate the matter and all recovery up to date be worked out and deposited into the Government treasury besides disciplinary proceedings against the defaulters. No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 1.179 million be effected besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 22 & 7]

#### **1.2.3.14 Loss due to purchase of medicine at higher rates – Rs 1.086 million**

According to Rule 38 of Purchase Manual, if supply was made at higher rates to one office and at lower rate to other office for the goods of same specification, the supplier will refund the excess amount charged by him.

EDO (Health) paid excess amount of Rs 1.086 million due to purchase of medicines at higher rate, during 2014-15. The expenditure was not justified as

higher rates were paid to the suppliers as compared to the rates charged by the same suppliers in other districts. (**Annex – G**)

Audit is of the view that due to weak internal controls, medicines were purchased at higher rates than prevailing market rates.

Purchase of medicine at higher rates resulted in loss of Rs 1.086 million.

The matter was reported to the DCO and DDO concerned during October, 2015. DDO admitted the recovery. DAC in its meeting held in November, 2015 directed to recover the amount and deposit it into treasury. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.086 million besides fixing of responsibility on the persons at fault, under intimation to audit.

[AIR Para: 02]

#### **1.2.3.15 Loss due to inadmissible payment of Health Sector Reforms Allowance (HSRA) – Rs 1.008 million**

According to the Government of the Punjab Health Department letter No. PMU/PHSRP/G.1-06/61 dated 16-03-2007, "HSRA Allowance is admissible to the staff working at BHUs and RHCs. The said allowance is not admissible to the officials working at MCH Centre / TB Clinic and Sub-Health Centres etc.

The SMO of RHC Maroot paid Health Sector Reforms Allowance amounting to Rs 1.008 million during 2010-15 to nine (09) employees, who were not entitled to receive said allowance as they were not working at RHCs & BHUs. (**Annex – H**)

Due to weak financial controls, HSRA was paid to unauthorized persons.

Unauthorized payment of HSRA resulted in loss of Rs 1.008 million

The matter was reported to the DCO and DDO concerned in October, 2015. DDO replied that the officials were entitled to the allowance. Reply was not accepted as there was no provision of said allowance other than at specified station. DAC in its meeting held in November, 2015 directed to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.008 million besides fixing of responsibility against the persons at fault, under intimation to audit.

[AIR Para: 2]

# **ANNEX**



**Annex-A****Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2015-16****(Rupees in Million)**

<b>DDOs</b>	<b>Sr. No.</b>	<b>AP No.</b>	<b>Audit Observation</b>	<b>Amount</b>
DCO Bahawalnagar	1	2	Doubtful expenditure on Agri Fair Price Shops	2.556
	2	3	Irregular drawl for Agri Fair Price Shops	3.700
	3	8	Unjustified Expenditure on account of Refreshment	2.932
	4	9	Irregular Expenditure on Purchase of Durable Goods	0.601
	5	10	Excess / overpayment due to non observing the OGRA rates and Non Deposit of Sale Proceed of Used Mobil Oil	0.093
	6	13	Non accountal of POL in Log Books and non provision of log book to verify accountal & Consumption of POL	0.150
	7	15	Loss to the Government due to non auction of condemn vehicles	0
	8	16	Loss to Government due to illegal encroachment of Government property,	9.600
	9	17	Doubtful expenditure on electricity and telephone bills,	0.503
EDO (F&P) Bahawalnagar	10	5	Loss to Government Treasury due to Un-Justified Budget Allocation (and Subsequent Payment) of Pay & Allowance without Having Complete Record (Authentication) of All Sanctioned Posts by the Finance Deptt	8137.419
	11	7	Chances of Misappropriation due to Non Reporting of Fixed Assets,	39.521
	12	8	Loss to the Government Treasury due to Un-Justified / Baseless Budgeting and Subsequent Expenditure,	8.827
	13	10	Loss to Government due to Misappropriation of POL,	0.036

DDOs	Sr. No	AP No.	Audit Observation	Amount
	14	13	Loss to Government Treasury due to Less Collection of Pension Contribution Funds from Different Departments of District Government,	1.162
	15	14	Irregular Provision of Budget to EDO (Health) regarding Purchase of Medicines for Hospitals,	107.278
	16	15	Loss to Government Treasury due Payment of Allowances along with Fixed Pay to Contract Employees,	0.160
	17	16	Non-Production / Maintenance of Record.	0
DO (OFWM) Bahawalnagar	18	1	Unjustified payment to water user association	16.521
	19	2	Unjustified payment on account of construction of water courses of previous years	134.448
	20	4	Unjustified issuance of 2 <sup>nd</sup> installment	1.225
	21	8	Wastage of Government Funds due to non release of 2nd installment	4.674
	22	10	Loss to Government Treasury due to excess payment as per volume,	.696
	23	11	Loss to Government Due to purchase of fuel on higher rates,	0.038
	24	12	Unjustified expenditure due to splitting	0.243
	25	14	Bogus vouchers of water courses	6.488
	26	15	Loss to Government Treasury due to non-deduction/non verification of general sales tax	3.665
	27	16	Non-recovery of unspent balance from WUAs	6.795
	28	17	Non observance of technical sanction condition and less execution of water course volume	10.208
	29	18	Loss to government due to unjustified expenditure on repair of vehicle	0.095
	30	19	Unjustified expenditure on account of pol and TA/DA	0.031
	31	20	Loss to government due to misuse of pol	0.691
32	21	Over payment of ta/da.	0.037	
DO (Forest) Bahawalnagar	33	4	Drawl of pay and allowances of E.O.L period	0.158
	34	5	Irregular payment of pay and allowances of absent period	0.360
	35	6	Non / less deposit of sale proceeds of nursery	6.997
	36	7	Purchase of plants without observing codal formalities	0.245

DDOs	Sr. No	AP No.	Audit Observation	Amount
	37	8	Irregular drawl of time bard claim	0.191
	38	9	Irregular payment of conveyance allowance during leave period	0.051
	39	10	Non verification of deposits	13.702
	40	11	Irregular award of annual increment of E.O.L period recovery of	0.111
	41	12	Drawl of arrear of pay and allowances without additional budget	0.273
	42	13	Irregular budgeting and lapse thereof	5.731
	43	14	Unjustified expenditure on purchase of tyres	0.073
	44	15	Non accountal into stock	0.434
	45	16	Doubtful payment of encashment	0.576
DO (Fisheries) Bahawalnagar	46	2	Loss to Government due to non-auction of different items	0.075
	47	9	Unjustified/ Doubtful Expenditure	0.054
DO (Live Stock) Bahawalnagar	48	1	Loss to Government Due to non deduction of CA	0.378
	49	4	Misappropriation of Purchee Fee	0.369
	50	5	Misappropriation on account of vaccination charges.	1.676
	51	7	Irregular Expenditure on purchase of medicines	2.955
	52	12	Irregular Expenditure on purchase of medicines due to doubtful quality / Efficacy	9.667
	53	13	Doubtful Expenditure due to non preparation of repair Register of Furniture & Fixture and Machinery	0.396
	54	14	Loss to Government Due to purchase of Medicines at higher rates	0.073
	55	16	Excess / overpayment due to non observing the OGRA rates	0.031
	56	18	Shortage of Stock valuing	0.032
	57	19	Mis-appropriation on account of Semens.	0.403
	58	20	Loss to Government due to illegal encroachment of Government Property	10.700
Dy DO (OFWM) Chishtian	59	1	Recovery Of Conveyance Allowance From Person Using Governmenr Vehicle	0.090
	60	2	Doubtful Expenditure On Repair Of Machinery And Equipment's	0.166

DDOs	Sr. No	AP No.	Audit Observation	Amount
	61	3	Doubtful Expenditure On Repair Of Vehicle	0.336
	62	4	Irregular Payment Of Pending Liabilities	0.510
	63	5	Un-Authorized/Irregular Increase In Non Salary Budget	0.314
	64	6	Non Auction / Dispose Off Of Old Materia	0.010
DO (Soil Fertility) Bahawalnagar	65	1	Irregular Expenditure Due To Non Observance Of Austerity Measures	0.141
	66	2	Un-authorized occupancy of Government Building & non-recovery of rent of Building & Electricity Bills	3.375
	67	3	Irregular expenditure by non-observing Austerity Measures	0.138
	68	4	Irregular Payment of Conveyance allowance during Extraordinary leaves	0.023
	69	5	Irregular expenditure of Pay & Allowances due to irregular extension in Adhoc service	0
	70	6	Irregular payment of arrears of pay and allowances without additional budget	0.074
	71	7	Unjustified expenditure of chemical	0.333
	72	8	Unjustified Expenditure due to Fictitious Billing	0.051
	73	9	Non-achieving of target for financial year 2013-14	0
	74	10	Non-deposit of G.S.T. Into Government treasury	0.085
	75	11	Overpayment of due to purchase of items at excess rates	0.043
	76	12	Loss to Government due to Non Observing Austerity Measures on account of Electricity.	0.134
Medical Social Welfare Officer Chishtian	77	2	Doubtful expenditure on purchase of stationery and repair of machinery & furniture	0.105
	78	3	Non production of record	0.045
	79	4	Un-authorized/irregular increase in non salary budget	0.091
Special Education Centre Chishtian	80	1	Unauthorized drawl of Pay and allowances on Regularization.	0.178
	81	2	Irregular Expenditure Due To Non Observance Of Austerity Measures	0.278

DDOs	Sr. No	AP No.	Audit Observation	Amount	
	82	3	Irregular Payment of Conveyance allowance during Extraordinary leaves/ Winter Leaves Recovery	0.147	
	83	4	Expenditure incurred in excess of Budget	0.042	
	84	5	Loss to Government due to Purchase of Fuel on Higher Rates,	0.088	
	85	6	Unjustified expenditure of repair of transformer	0.065	
	86	7	Unjustified consumption of POL	0.790	
	87	8	Unjustified expenditure of POL of Vehicle No. BNN-7495 due to less average per kilometer	0.863	
	88	9	Irregular Purchase of Teaching material / teaching learning aid beyond competency	0.070	
	89	10	Non-deposit of G.S.T. into Government treasury	0.464	
	90	11	Overpayment of due to purchase of items at excess rates	0.176	
	91	12	Non Deposit Of Sale Proceeds Of Used Mobil Oil	0.035	
	92	13	Non-production of Bank Reconciliation Statement of distribution of Stipend to students	0.902	
	EDO (Education) Bahawalnagar	93	2	Unjustified expenditure due to splitting	0.397
		94	4	Loss to Government due to non-auction of different items	0.175
95		5	Overpayment of Pay and Allowances	0.066	
96		6	Irregular Expenditure of POL due to travelling without approved Tour Programmes	0.347	
97		8	Irregular Expenditure without observing PPRA Rules.	0.194	
98		10	Loss to Government due to unjustified payment of different heads. Miscellaneous Recoveries	0.088	
99		11	Loss to Government due to non deposit of sale of old/used UPS Batteries and non accountal into Stock Register.	0.079	
100		12	Unjustified Expenditure of different heads	0.113	
101		13	Loss to Government due to non realization of Registration Fee and Inspection Fee from private Schools	6.204	

DDOs	Sr. No	AP No.	Audit Observation	Amount
	102	14	Non Recovery of Inspection Fee from Private registered Schools	0.349
	103	19	Doubtful Purchase of Furniture and late delivery	1.341
Dy DEO (EE-M) Fort Abbas	104	4	Irregular Expenditure on Pay of Employee Recruited through Bogus Appointment Orders etc	0.962
	105	5	Unjustified Expenditure on Charge Allowance	0.276
	106	6	Loss due to Unauthorized Payment of Integrated Allowance	0.062
	107	7	Loss due to Unauthorized Payment of Conveyance Allowance to AEOs	0.400
	108	9	Loss to Government Due to Unauthorized Award of Advance Increments	0.066
	109	13	Loss due to Non deduction of Income tax – and GST	1.376
	110	14	Loss due to Unauthorized Expenditure on HRA and Electricity	0.067
	111	15	Loss due to Unauthorized drawl of Transfer Grant	0.043
Dy DEO (M-EE) Haroon Abad	112	3	Irregular expenditure due to unauthorized appointment by the Minister of Education	2.666
	113	6	Loss to Government Due to Unauthorized Award of Advance Increments	0.267
	114	7	Unauthorized Expenditure on Arrears of Pay and Allowances	2.74
	115	10	Loss due to Non deduction of Income tax and GST	0.444
	116	11	Unauthorized Payment of Income Tax from Government Treasury / FTF funds/ SMC Grants	0.258
	117	13	Unauthorized Expenditure on Pay and Allowances during Period of EOL	0.012
Dy DEO (EE-M) Chishtian	118	3	Illegal/unjustified drawl of integrated allowance	0.018
	119	4	Unauthorized appointment	2.553
	120	6	Overpayment of conveyance allowance	.375
	121	7	Doubtful appointment and payment	1.929
	122	9	Negligence of the department due to non	0.915

DDOs	Sr. No	AP No.	Audit Observation	Amount
			deduction advance increment to F.A 3 <sup>rd</sup> division PTC teacher	
	123	10	Payment of mobility allowance during leave periods.	2.550
	124	11	Irregular appointment below prescribed qualification.	6.782
DO (Secondary) Bahawalnagar	125	1	Irregular and unjustified expenditure on account of T.A./D.A.	0.519
	126	3	Non-deduction of House Rent Allowance	0.128
	127	4	Non-accountal of POL in to log book & miscellaneous store items in to stock register	0.021
	128	5	Unjustified Expenditure on account of stationery & photo state	9.115
	129	6	Loss to Government /Misappropriation of POL	0.049
	130	7	Loss to Government due to misuse / excess consumption of POL	0.555
	131	8	Irregular and Unjustified expenditure on account of Repair of vehicle & drawl of POL	0.130
	132	9	Non Deposit Of Sale Proceeds Of Used Mobil Oil	0.017
	133	10	Unjustified Expenditure on account of purchase of UPS	0.052
	134	11	Unjustified expenditure on account of Repair of Furniture & Repair of Typewriter	0.057
	135	12	Unjustified expenditure incurred on account of Repair of Machinery & Equipment	0.026
	136	13	Unjustified Expenditure / Purchase of store items in excess of demand & excess than market rates	0.021
	137	14	Irregular Payment of bill of previous year	0.105
	138	15	Non-production of Vouched Account	0.246
	Dy DEO (EE-W) Haroon Abad	139	2	Irregular drawl of Integrated Allowance.
140		4	Unauthorized payment of pay and allowances during absent period,	0.041
141		5	Excess drawl of pay and allowances	0.053
142		7	Irregular Grant of Advance Increments to F.A PTC Teacher	0.067
143		8	Irregular appointment below prescribed	0.998

DDOs	Sr. No	AP No.	Audit Observation	Amount
			qualification.	
	144	9	Appointment of AT without prescribed qualification of the post and award Of running scale thereof.	0.743
	145	10	Irregular appointment below prescribed Qualification.	0.817
	146	11	Irregular award of running scale to OT. Excess payment	0.970
	147	12	Unauthorized payment of pay and allowances during EOL.	0.091
	148	13	Un-authorized payment of pay and allowances after retirement.	0.090
	149	14	Excess drawl of pay and allowances	0.157
	150	15	Irregular drawl of pay and allowances by the AEOs	3.689
	151	16	Unjustified drawl of Inspection / Extra Duty Allowance	0.600
	152	17	Irregular award of BPS-15 to AT.	0.097
	153	18	Irregular adjustment of C & V Cadre as PTC Teachers.	1.663
	154	19	Unauthorized drawl of TA/DA	0.254
	155	20	Doubtful payment of on account of Electricity charges	0.042
	156	21	Unjustified Expenditure on Purchase of Metal Detectors and recovery due to purchase on higher rates.	0.128
	157	22	Unauthorized Purchase from unregistered firms And non Deduction of Income tax and GST	9.518
Government High School Jandwala	158	3	Payment of Conveyance allowance during Summer & Winter vacations and leave periods. Recovery of	0.115
	159	4	Excess drawl of pay and allowances	0.066
	160	5	Irregular drawl of Integrated Allowance.	0.116
	161	7	Non Deposit of sales proceed of trees and taxes into treasury	0.292
	162	8	Non verification of Challans from DAO	0.079
	163	9	Improper maintenance of record of tution fee	0.078
	164	10	Non recovery of GP Fund advance	0.069



DDOs	Sr. No	AP No.	Audit Observation	Amount
	165	11	Reconciled expenditure statements.	0
Government High School Chishtian No. 2	166	1	Loss to Government Treasury due to Payment of Conveyance Allowance during Winter Vacations.,	0.132
	167	2	Loss to Government Treasury due to Payment of Conveyance / Mobility Allowance during Leave Periods,	0.094
	168	3	Misappropriation of Funds through Fictitious Billing,	0.013
	169	5	Loss to Government Treasury due to Non Production & Non-Verification of Receipt Challans,	0.105
	170	8	Loss to Government Treasury due to Doubtful Pay & Allowances Expenditure,	1.828
	171	11	Loss to Government Due to Non Auction of Unserviceable Stock & Dry Trees,	0.150
Government Girls High School Haroon Abad	172	6	Irregular Expenditure due to Erratic Posting	1.256
	173	7	Irregular Award of Advance Increments to Elementary School Teacher on account of B.Ed & M.A	0.284
	174	11	Un-authorized drawl of Pay and Social Security Benefits on Regularization.	0.103
	175	17	Non-Production / Maintenance of Record.	0
GovernmentHigh School 54/F Chishtian	176	1	Payment of Conveyance / Mobility Allowance during Long Leaves	0.071
	177	2	Unauthorized Drawl of Conveyance/Mobility Allowance during Winter and Summer Vacations	0.138
	178	7	Loss to Government due to non-auction of Trees	0.060
	179	9	Schedule of Payments	0
	180	10	Non-Production / Maintenance of Record.	0
	181	11	Unauthorized Drawl of Pay and Allowance without performing duty	0.087
	182	12	Unjustified Expenditure without Maintaining History Sheet Register	0.081
	183	14	Unauthorized Payment of Pay and Allowances	1.398

DDOs	Sr. No	AP No.	Audit Observation	Amount
Government Higher Secondary School Chak No.123/6-R Haroon Abad	184	2	Unauthorized Expenditure due to Appointment below Prescribed Qualification	3.512
	185	3	Irregular expenditure due to unauthorized appointment by the Minister of Education	3.513
Government Girls High School Toba Qalandar Shah	186	2	Irregular payment of arrears of pay and allowances without additional budget	0.192
	187	4	Irregular & Un-authorized appointment of Mst. Rukhsana Yasmin from the post of PET to EST. Recovery of overpayment	1.221
	188	5	Non-deposit of Receipts (Canteen)	0.057
	189	6	Non-accountal in to stock of miscellaneous items	0.058
	190	7	Expenditure incurred without Budget	0.268
EDO (Health) Bahawalnagar	191	3	Misappropriation of Funds through Fictitious Billing,	0.054
	192	5	Loss to Government Due to Non Deduction of Liquidity Damages from Suppliers for Late Supplies of Medicines”	0.087
	193	6	Loss to Government Treasury due to Illogical Purchase and Issuance / Distribution of Surgical Items etc.,	3.082
	194	8	Loss to Government Due to Unjustified Expenditure regarding Printer Tonners,	0.028
	195	9	Purchase of Medical Supplies from Irrelevant / Un-Registered Firm,	10.999
	196	10	Loss to Government Treasury due to Un-Justified Payment of Conveyance Allowance during Leave Periods,	0.022
	197	11	Loss to Government Due to Misappropriation of Medicines,	38.269
	198	12	Inefficiency of Staff by Late Sending of Medicines for DTL Testing,	0
	199	13	Loss To Government Due to Distribution of Medicine without any Criteria,	0.933
	200	14	Loss To Government Due to Doubtful Purchase of Medicine Expenditure of Previous Years,	57.574
	201	15	Non-Production of Record.	0

DDOs	Sr. No	AP No.	Audit Observation	Amount
DO (Health) Bahawalnagar	202	4	Unauthorized drawl of pay and allowances without sanctioned post	4.581
	203	5	Unauthorized drawl of Practice Compensatory Allowance	0.377
	204	6	Unauthorized drawl of Non Practicing Allowance	0.112
	205	8	Irregular Expenditure on purchase of Stationery	0.932
	206	10	Loss to Government Due to purchase of Medicines at higher rates	0.115
	207	13	Un-justified expenditure on purchase of medicines and misappropriation Thereof	0.640
	208	14	Misappropriation of Medicines	0.836
	209	15	Irregular Issuance of Medicines	0.894
	210	16	Improper maintenance of medicines record into Stock	21.244
	211	17	Excess / overpayment due to non observing the OGRA rates and Non Deposit of Sale Proceed of Used Mobil Oil	0.147
	212	18	Irregular Payment of TA / DA	0.259
	213	19	Irregular Drawl and Payment of POL	4.213
	214	20	Doubtful Expenditure due to non preparation of repair Register of Furniture & Fixture, Machinery and vehicles	0.615
	215	24	Doubtful issuance of store items	1.189
	216	26	Misappropriation of medicines	14.163
	217	27	Less accountal of medicine into Stock	.029
	218	28	Un-Justified drawl of Health Sector Reform Allowance by the Employees at General Duties	0.609
	219	29	Unauthorized drawl of allowances during Leave.	0.381
220	30	Un-authorized payment of HSRA to the staff posted other than BHUs.	0.241	
221	31	Irregular payment of HSRA to the staff during leaves	0.187	
MS DHQ Hospital Bahawalnagar	222	1	Unjustified expenditure due to payment to employees of irrelevant allowances	0.085
	223	2	Unjustified drawal of non practicing allowance	0.250
	224	3	Misappropriation of energy savers costing	0.254

DDOs	Sr. No	AP No.	Audit Observation	Amount
	225	4	Doubtful expenditure due to bogus quotation	0.381
	226	5	Excess consumption of pol	0.180
	227	9	Expenditure beyond competency	0.747
	228	10	Un-authorized shifting of near to expiry medicines	3.088
	229	12	Unauthorized drawl of allowances during leave.	0.506
	230	13	Unjustified issuance of surgical gloves	0.191
	231	14	Loss to Government Due to purchase of medicine on higher rates,	0.141
	232	16	Loss to Government Due to non deduction of CA	0.354
	233	20	Excess / overpayment due to non observing the OGRA rates & without observing rules	22.363
	234	21	Misappropriations on account of cycle stand fee.	1.139
	235	22	Payment of medicine without observing the originate of authorization letter without proper check	2.602
	236	24	Loss to Government Due to purchase of medicine on higher rates,	0.240
	237	25	Unjustified payment of medicine	0.429
	MS THQ Hospital Chishtian	238	1	Over payment of conveyance, HSRA, dress & mess allowances during leave.
239		3	Unjustified 50% adhoc relief allowance (2010) to doctors	0.712
240		5	Recovery on account of absenteeism from duties of various staff	1.309
241		6	Unjustified drawl of non practice allowance	0.248
242		7	Loss to government due to unjustified payment on account of HSRA	0.065
243		8	Unjustified drawl of practice compensatory allowance	0.075
244		9	Loss to Government Due to non deduction of Repair & Maintenance Charges on accommodation	1.487
245		10	Loss to Government Due to illegal occupation of two residences	0.147
246		12	Non Deduction of water charges from the	0.139

DDOs	Sr. No	AP No.	Audit Observation	Amount
			residents in Hospital Quarters	
	247	17	Loss to Government due to non-auction of different items	0.957
	248	22	Loss to Government Due to purchase of fuel on higher rates	0.187
	249	23	Fraudulent / Misappropriation in Excess Charging of Purchee Fee	1.242
	250	24	Irregular Expenditure without observing PPRA Rules.	2.462
	251	25	Fraudulent / Misappropriation in Excess Charging of Laboratory Fee	2.675
	252	26	Unjustified expenditure due to splitting	3.617
	253	27	Non deposit of MLC fee	2.103
	254	30	Fraudulent / Misappropriation in Excess Charging of Indoor Fee	0.052
MS THQ Hospital Haroon Abad	255	2	Irregular drawl of SHSRA by the Doctors and other staff.	0.042
	256	3	Overpayment / Unjustified payment of Conveyance Allowance & HPA during leave period	0.289
	257	4	Over payment of conveyance allowance/ dress & mess allowances during leave.	0.073
	258	5	Non recovery of Penal Rent	0.132
	259	7	Purchase of Medicine in excess of demand	0
	260	10	Loss to Government Due to Non Observing Austerity Measures on account of Electricity.	0.560
	261	11	Expenditure in excess of prescribed limit on purchase of medicine LP Bulk	2.484
	262	14	Misappropriation in pol of generator	0.410
	263	16	Irregular expenditure due to non observance of austerity measures	1.100
	264	17	Irregular purchase of tyres	0.184
	265	18	Loss to Government Due to Purchase of Fuel on Higher Rates,	0.042
	266	21	Non-accountal of POL in to log book	0.046
	267	23	Non-deposit of Ex-ray Fixer Water	0.011
	268	24	Doubtful consumption of medicine	0.269
	269	25	Non-deduction of Income Tax, Income tax is	0.024

DDOs	Sr. No	AP No.	Audit Observation	Amount
			required to be deducted from payment made to contractor / lesser.	
	270	26	Irregular Supply of medicine from IMNCH Centre Bahawalnagar to THQ Haroonabad	0.125
	271	27	Non-deposit of Receipts	0.004
	272	28	Irregular Shifting of New Generator to DCO Office Bahawalnagar Costing	1.565
	273	29	Non-verification of Deposits (Receipts)	1.304
SMO RHC Maroot	274	1	Loss to Government Due to non deduction of conveyance and house rent allowance.	0.569
	275	3	Irregular payment of HSRP / mess / dress allowance during leave period	0.105
	276	4	Unauthorized drawl of pay and allowance of absent period recovery	0.052
	277	5	Unauthorized drawl of adhoc relief allowance (2010) 50% of pay by doctors.	0.179
	278	6	Loss to Government Due to irregular payment of PHSRP to employee not performing duty at RHC	0.059
	279	9	Irregular drawl of pay & allowances at erratic posting	19.188
	280	12	Irregular purchase of medicine	0.288
	281	14	Loss to Government Treasury due to non deposit of ambulance receipt of Rs. 8,100, non auction of tress valuing Rs. 10000 and other misc store	0.008
	282	15	Non production /non maintenance of record	0
DO (Buildings) Bahawalnagar	283	2	Loss to Government Due to Showing Higher Rates of Store Items,	0.023
	284	3	Irregular Late Issuance of Work Order,	43.712
	285	5	Loss to Government Treasury due to Non-Recovery of Professional Tax,	0.315
	286	6	Loss to Government Due to Non-Forfeiting Earnest Money,	0.829
	287	7	Loss to Government Due to Payment of Excess Quantities & Excess Items to contractor against the provision of Technical Sanction Estimate,	0.613
	288	8	Loss to Government Due to Non-Reduction of	0.077

DDOs	Sr. No	AP No.	Audit Observation	Amount
			Composite Rates of Concrete,	
	289	12	Loss to Government Due to Unjustified Payment of "Water Charges" for Residents of "Officers Colony"	0.300
	290	15	Loss to Government Due to Abnormal Delay in Completion of Projects,	128.625
	291	16	Loss to Government Treasury due to Un-Justified Payment of Conveyance Allowance,	0.156
	292	17	Loss to Government Due to Vacant Residences and Un-Justified Drawl of House Rent Allowance by the Employees,	0.422
	293	18	Loss to Government Due to Purchase of Fuel on Higher Rates,	0.013
	294	19	Loss to Government Due to Non-Deduction of Income Tax from POL Bills,	0.030
	295	20	Loss to Government Due to Irregular Payment on Works and Loss of GST	171.488
	296	24	Non-Production of Record.	0
DO (Roads) Bahawalnagar	297	4	Wasteful expenditure due to abnormal delay and non completion of work	9.125
	298	5	Irregular execution of works due to non obtaining of additional performance security	31.862
	299	7	Loss to Government Due to irregular payment on works and loss	12.764
	300	8	Loss to government due to non forfeiture of earnest money	.097
	301	12	Non recovery of professional tax	0.094
	302	13	Non Recovery of Lease Rent for approaches to Petrol Pumps	0.355
	303	14	Loss to Government Due to non deduction of HRA and R&M charges	0.036

**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  
2014-15**

(Rupees in Million)

DDOs	Sr. No.	Para No.	Subject	Amount
District Coordination Officer	1	6	Irregular purchase of tyres	0.080
	2	10	Loss to government due to unjustified expenditure on repair of vehicle	0.282
	3	12	Doubtful / irregular expenditure on purchase of cell/mobile phone	0.190
	4	17	Misappropriation of funds through fictitious billing	0.132
	5	20	Irregular fuel consumption during winter season	0.499
	6	21	Irregular expenditure due to non regularization of employees	4.588
Executive District Officer (F&P)	7	6	Non re-appropriation of funds from pro-poor to purchase of vaccine	6.003
	8	7	Non collection of pension contribution funds from different departments of district government.	0.883
	9	8	Irregular provision of budget to EDO (I. T.) and expenditure thereof.	3.057
	10	9	Less collection of pension contribution funds from different departments of district government	0.597
	11	18	Non allocation of CCB share out of development budget	1,844.600
District Officer (Civil Defence)	12	4	Non-accountal of POL in to log book of vehicle	0.43
	13	7	Unjustified expenditure on account of contingent paid staff	0.692



DDOs	Sr. No.	Para No.	Subject	Amount
	14	9	Unauthorized drawl of Pay and allowances on regularization	0.020
District Officer (Live Stock)	15	3	Misappropriations in purchee fee	0.800
	16	11	Non re-appropriation of funds from pro-poor to purchase of vaccine	6.003
District Officer (OFWM)	17	3	Irregular payment to WUA for construction of watercourse recovery of interest thereof.	0.514
	18	8	Non Release of III Installment of Completed water Course.	0.501
	19	10	Non maintenance of disbursement roll	1.296
	20	13	Un justified expenditure on repair of vehicle	0.080
	21	14	Undue blockage of Government Money due to non completion of water courses	37.946
	22	16	Wasteful expenditure due to non-release of second installment	4.371
	23	19	Irregular payment of conveyance allowance to the officer using Government	0.195
	24	20	Less deduction of sales tax	0.448
	25	21	Irregular payment of pay and allowances.	0.070
	26	22	Excess payment to the water user association	0.047
	27	23	Purchase of POL at excess rate then prescribed by OGRA and auction of used oil	0.029
	28	24	Irregular drawl pay and allowance	0.185
	29	25	Irregular expenditure on purchase of stationary.	0.176
	30	27	Lapsed of budget	0.570
EDO (Education)	31	2	Irregular purchase of tyres	0.032
	32	8	Unjustified disbursement of honoraria to teachers	0.059
	33	9	Doubtful / unauthorized payment of stipend	0.576
Dy DEO (EE-W) Chistian	34	2	Unauthorized purchase from un-registered firms and non deduction of income tax of and GST	0.219

DDOs	Sr. No.	Para No.	Subject	Amount
	35	3	Irregular purchases out of smc funds violating procurement and financial uidelines for school council	0.313
	36	5	Unauthorized drawl of pay and allowances on regularization and non recovery of G.P, B.F and G.I.	0.870
	37	6	Irregular payment of pay due to unauthorized adjustment / appointment of OT as PST	0.155
	38	7	Irregular payment of pay due to award of running scale to pet & dm on account of un-recognized qualification	0.583
	39	8	Loss to Government Due to change of cadre and excess payment of pay and allowances and irregular payment	0.210
	40	10	Loss to government due to appointment of a.t on un-recognized qualification over payment and irregular expenditure on pay allownce	0.090
	41	11	Irregular payment due to award of running scale	0.098
	42	12	Irregular drawl of integrated allowance recovery	0.058
	43	13	Irregular payment to untrained a.t and recovery	0.060
	44	14	Blockage of fund due to non utilization of SMC grant	4.380
	45	15	Non performing of supervisory duties regarding smc by the AEO,s and deputy district education officer.	0
Dy DEO (EE-W) Bahawalnagar	46	2	Doubtful expenditure on pol of vehicle,	0.244
	47	5	Unauthorized drawl of pay and allowances on regularization and non recovery of B.F and G. I.	0.280
	48	7	Irregular expenditure on pay and allowances due to appointment below prescribed qualification	0.414

DDOs	Sr. No.	Para No.	Subject	Amount
	49	8	Irregular award of bps-15 to ot	0.127
	50	10	irregular drawl of integrated allowance recovery	0.116
	51	11	Irregular appointment of untrained teacher. Recovery	0.104
	52	12	Irregular award of running scale on the basis of irrelevant qualification.	0.140
	53	13	Irregular grant of advance increments to PTC teachers	0.026
	54	14	Non Deposit of sales proceed of trees into Government treasury and Non deduction of Income tax	0.018
Dy DEO (EE-M) Minchinabad	55	2	Irregular grant of advance increments to ptc teacher's	0.147
	56	6	Irregular drawl of integrated allowance recovery	0.014
	57	7	Irregular payment of charge allowance to person not eligible for charge allowance	0.014
	58	8	Loss to government due to payment of charge allowance during summer / winter vacation period	0.221
	59	9	Blockage of fund due to non utilization of smc grant	0.780
	60	12	Non deposit of sales proceed of trees into government treasury and non deduction of income tax	0.010
	61	13	Non-conduction of internal audit	0
Dy DEO (EE-W) Minchinabad	62	4	Unauthorized drawl of pay and allowances on regularization and non recovery of annual increment, B.F and G.I.	0.323
	63	5	Irregular drawl of integrated allowance	0.059
	64	6	Irregular award of advance increments to elementary school teachers onaccount of B.Ed &M.A.	0.024

DDOs	Sr. No.	Para No.	Subject	Amount
	65	7	Irregular appointment of ptc teachers below prescribed qualification and award of annual increments. Irregular payment	0.154
	66	8	Irregular award of running scale on the basis of irrelevant qualification. Recovery of and irregular expenditure	0.149
	67	10	Non deduction of G.P fund from the salary recovery	0.018
	68	11	Irregular purchases out of smc funds violating procurement and financial guidelines for school council	0
	69	12	Irregular expenditure due to unauthorized change of cadre	0.110
	70	13	Irregular appointment of ptc teacher to the post of lc.	0.095
	71	14	Blockage of fund due to non utilization of smc grant	1.610
Government High School, Chak No.340/HR Fort Abbas	72	2	Unauthorized expenditure due to appointment below prescribed qualification and change of cadre without approval of chief minister	1.376
	73	4	Unauthorized expenditure due to appointment on fake domicile	0.956
	74	7	Loss due to Unauthorized Payment of Social Security Benefit and Different Allowances After Regularization of Services of Contract Employees	0.047
Government Higher Secondary School Chak 146 /6R Haroon abad	75	1	Loss due to Unauthorized Payment of Conveyance / Mobility Allowance during the Period of Leave	0.023
	76	2	Unauthorized Payment of Conveyance / Mobility Allowance during Summer / Winter Vacations	0.041
	77	6	Unauthorized expenditure due to unauthorized appointment of arabic teacher	0.873

DDOs	Sr. No.	Para No.	Subject	Amount
Government High School Mandisadiq Ganj	78	2	Irregular payment of arrears of pay and allowances without additional budget	0.374
	79	3	Irregular expenditure on purchase of furniture	0.400
	80	5	Loan not refunded	0.502
	81	8	Expenditure by mis classification	0.502
	82	9	Lapsed of budget	12.998
	83	10	Un-authorized payment of integrated allowance	0.143
	84	12	Excess expenditure than sanctioned budget	0
	85	13	Misc irregularities	0
Government Girl High School Minchnabad	86	6	Excess expenditure than sanctioned budget	10.508
	87	9	Drawing of pay and allowance with out performing the duty of the pst	0.756
	88	10	Expenditure by mis classification	0.203
	89	11	Excess payment of pay and allowances	0.073
	90	13	Lapsed of budget	6.577
	91	14	Irregular reduction of budget and excess payment there	5.287
	92	16	Purchase of durable goods from irrelevant object code	0.042
	93	19	Excess payment due to irregular award of annual increment	0.056
	94	20	Excess drawl of encashment and charge allowance	0.021
	95	21	Irregular expenditure recovery	0.029
	96	22	Loan not refunded	0.322
	97	23	Un-authorized payment of integrated allowance	0.143
	98	24	Irregular payment of arrears of pay and allowances without additional budget	0.070
	99	25	Defective maintenance of service books	0
	100	26	Misc irregularities	0
101	27	Non account in to stock recovery	0.007	
102	28	Improper maintenance of library record	0	
103	29	Misc irregularities	0	

<b>DDOs</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
Government Comprehensive High School Bahawalnagar	104	3	Irregular payment of arrears of pay and allowances without additional budget	0.309
	105	5	Excess drawl of pay & allowances	0.113
Government Model High School Minchinabad	106	3	Irregular payment of arrears of pay and allowances without additional budget	0.877
	107	5	Unauthorized drawl of pay and allowances on regularization	0.154
	108	6	Non recovery of overpayments of pay (advance increments) from est teachers	0.111
	109	7	Irregular and unjustified release of funds to purchase of furniture	0.440
	110	8	Irregular expenditure through irregular appointment below prescribed qualification	0
	111	9	Expenditure incurred without budget	0.117
	112	11	Non deposit of gst in to Government Treasury	0.007
	113	13	Schedule of payments not obtained from district account office	0
Government High School, Ram Pura, Bahawalnagar	114	3	Unauthorized expenditure due to appointment on fake degree and non initiation of criminal proceedings against delinquent person(s)	0.239
	115	4	Irregular expenditure due to unauthorized regularization of services of employee working on contract basis	0.443
	116	6	Irregular expenditure due to unauthorized appointment of arabic teacher (AT)	1.397
	117	7	Loss due to Unauthorized Payment of Social Security Benefit and Different Allowances After Regularization of Services of Contract Employees	0.047
	118	8	Irregular expenditure on pay & allowances	0.157
	119	9	Irregular payment of retirement benefits without having "no audit para certificates"	1.635
EDO(Health)	120	1	Unauthorized payment of dress and mess	0.112

DDOs	Sr. No.	Para No.	Subject	Amount
			allowance	
	121	2	Purchase of medicines at excessive rate	22.244
	122	5	Non-Deduction of Liquidated Damages	0.151
	123	6	Poor performance of drug inspectors and no action against unregistered medical stores, dispenser and diploma holders	0
	124	8	Non auction & collection of record of old material and trees	0
	125	9	Doubtful expenditure on purchase of general store items	0.155
	126	11	Doubtful expenditure on stationery and printing items	0.254
	127	13	Doubtful expenditure on repair of vehicle, machinery & furniture	0.150
	128	19	Doubtful issuance and use of medicines as compare to patients rate	0
	129	22	Irregular appointment and payment of pay & allowances thereof	0.162
	130	23	Irregular payment due to doubtful dtl and othe	0.860
	131	24	Irregular consumption / issuance between two spans of time / periods	51.365
	132	28	Irregular authorization of payment on account of medicine without DTL	38.780
	133	29	Non recovery of professional tax	0.077
		30	Duplication in maintenance of record	224.969
District Officer (Health)	134	6	Irregular payment of POL	0.314
	135	8	Unjustified purchases of medicines through rate contract	0.852
	136	10	Bogus quotationing process of	0.378
	137	11	Loss to Government Due to non obtaining of discount on local purchase of medicine	0.145
	138	16	Misappropriation of stock of	0.120
	139	19	Mis-appropriation on account of photo state	0.077

DDOs	Sr. No.	Para No.	Subject	Amount
	140	21	Irregular purchase of medicine by changing specifications	0.476
	141	22	Loss to Government Due to purchase of medicine on higher rates	0.107
	142	23	Misappropriation in purchase of banners/panaflix	0.127
	143	24	Irregular purchase of tyres	0.050
	144	25	Loss to government due to unjustified expenditure on repair of vehicle	0.109
DHQ Hospital Bahawalnagar	145	5	Doubtful expenditure on telephone bills	0.119
	146	6	Irregular purchase of tyres	0.324
	147	8	Unauthorized drawl of Mess & Dress allowance and non deduction of R& M charges	0.148
	148	13	Non Deduction of water charges from the residents of Quarters of DHQ Hospital Bahawalnagar	0.038
	149	15	Irregular Payment of Allowances during LPR	0.291
	150	20	Non accountal of medicine into stock	1.131
	151	25	Non / Less Deposit of Receipt into Government Treasury	0.311
	152	26	Misappropriation of dialyzers and other related items	0.366
	153	29	Doubtful expenditure and recovery	0.584
	154	30	Doubtful expenditure on electricity bills recovery	7.523
	155	32	Non deposit of sale proceed of used mobil oil	0.142
156	33	Misappropriation of pol by showing unjustified / illogical distance,	0.458	
THQ Hospital Minchin Abad	157	12	Loss to Government Due to non obtaining of discount on local purchase of medicin	0.145
	158	13	Misappropriation of funds through fictitious billing	0.132
	159	14	Loss to Government Due to misappropriation of pol	0.490



DDOs	Sr. No.	Para No.	Subject	Amount
	160	16	Unjustified expenditure on Photostat	0.085
	161	17	Improper maintenance of stock	0.202
	162	18	Un-economical purchase of tibbi medicine	0.500
	163	20	Doubtful purchase of medicines	0.399
	164	23	Non deduction of water charges from the residents of quarters of thq minchinabad	0.036
Rural Health Center, Daharan Wala	165	4	Loss to Government due to decrease of average of pol	0.232
	166	5	Retention of store in excess of requirement	0.350
	167	8	Non recovery of repair and maintenance charges @10% due to allotment of residence over and over entitlement	0.102
	168	10	Irregular payment of hrsrapa and other allowances during leave period	0.034
	169	11	Loss to Government Due to not allotment of Government Residences	0.344
	170	12	Irregular drawl of pay & allowance in higher scale amount	0.441
Rural Health Center, Donga Bonga	171	3	Loss due purchase of x-ray filams with out requirement and unjustied expenditure on repair of x- ray machine	0.090
	172	9	Loss to Government due to irregular payment of HSRA	0.030
	173	11	Loss to Government On local purchase of medicines due to non obtaining discount	0.158
	174	15	Loss to Government Due to non allotment of Government Residences	0.032
Rural Health Center, 6/Gijani Tehsil Chistian	175	1	Overpayment on account of HSRA	0.987
	176	6	Excess expenditure than sanctioned budget	1.435
	177	7	Excess /irregular drawal of TA/DA	0.059
	178	14	Expenditure without budget for purchase of mechinary & equipment	0.138
	179	15	Drawal of pay and allowanced without additional budget and drawl of excess payment	0.006

<b>DDOs</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
District Officer (Environment)	180	1	Loss due to inadmissible payment of annual increment and social security benefit	0.028
	181	2	Unjustified expenditure on repair of transport	0.031
	182	3	Excessive expenditure on pol	0.416
	183	5	Loss due to non issuance of environmental approval to various housing schemes and poultry farms (control shed)	0.210
	184	6	Non removal of cng cylinders from school vans and public transport	0
	185	7	Non performance of duties regarding prevention and control of pollution	0
District Officer (Cooperatives)	186	2	Improper/ non maintenance of log book , history sheet , dead stock register , service book , recovery register and cash book	0.331
	187	3	Recovery of conveyance allowance from person using Government Vehicle	0.035
	188	4	Irregular payment of conveyance allowance during leave periods	0.033
	189	5	Loss to government due to wasteful expenditure on advertisement	0.012
	190	6	Loss to Government Treasury due to non auction of old material estimated	0.005
	191	7	Non conduction of internal audit	0
District Officer (Buildings)	192	2	Over payment due to non-reduction of composite rates of concrete	0.857
	193	5	Difference in Cash Book Balance and Bank Balance	0.809
	194	9	Loss to government due to laziness / nonprofessional approach of management	14.577
	195	11	Loss to government due to over estimation of costs and execution of works at higher rates	1.990
	196	12	Loss to government due to payment of quantities & rates in excess of the allowed	0.792
	197	13	Irregular sanctions of technical estimate and	5.983

DDOs	Sr. No.	Para No.	Subject	Amount
			splitting of works	
	198	15	Loss To Government Due To Non Recovery Of House Rent allowance	0.302
	199	16	Non Deduction of Professional Tax	0.157
	200	17	Non reconciliation / contradiction between departmental expenditure statement and fi data	4.216
	201	18	Recovery due to non use of steel billets of pakistan steel mills Karachi	0.897
	202	19	Unauthorized expenditure on pol & repair and maintenance	0.155
	203	20	Irregular execution of work / undue favor to contractors due to non issuance of work order within stipulated time	31.226
	204	21	Non-imposing of penalty for abnormal delay in completion of projects	8.755
	205	22	Irregular execution of work due to non preparation of pc-i	83.905
	206	24	Recovery of on account of less pricing and use of dismantled material	0.266
	207	25	Recovery due to use of sub-standard bricks as reported by lab test reports	0.617
	208	26	Recovery due to taken excess size of bricks for calculation of work done then the size as mentioned in lab test reports	5.178
	209	27	Recovery on account of wrong calculation of weight of steel	0.963
	210	28	Recovery due to taken excess size of bricks for calculation of work done	1.199
	211	29	Irregular tendering and expenditure thereof	74.234
	212	30	Unjustified payment of price variation	1.600
District Officer (Roads)	213	2	Non-imposing of penalty for abnormal delay in completion of projects	8.755
	214	3	Non Recovery of Lease Rent for approaches to Petrol Pumps	0.505

<b>DDOs</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
	215	5	Loss to Government due to non deduction of HRA, CA and R&M Charges	0.223
	216	9	Overpayment due to non deduction of shrinkage	0.696
	217	11	Loss to government due to non forfeiture of earnest money	0.227
	218	16	Loss to Government Due to less recovery of penalty on account of late renewal of contractor	0.180
	219	17	Non recovery of professional Tax	0.090
	220	20	Unauthorized expenditure on purchase of stationery	0.159

## Annex-B

### Summary of Appropriation Accounts by Grants for the Financial Year 2014-15

(Amount in Rupees)

Sr. No.	No. & Name of the Grant / Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	(+) (-)	Excess Saving
<b>NON-DEVELOPMENT</b>							
1	Provincial Excise.	9,212,553	0	9,212,553	7,337,862	(-)	1,874,691
2	Forests.	10,668,350	0	10,668,350	9,484,014	(-)	1,184,336
3	Charges on A/c of M. Veh. Act.	1,032,296	80,503	1,112,799	1,112,799		0
4	Other Taxes & Duties.	7,664,716	0	7,664,716	6,443,933	(-)	1,220,783
5	General Administration.	145,658,861	0	145,658,861	118,808,923	(-)	26,849,938
6	Education.	6,050,123,672	0	6,050,123,672	5,870,826,530	(-)	179,297,142
7	Health Services.	1,476,091,057	0	1,476,091,057	1,273,443,036	(-)	202,648,021
8	Public Health.	3,182,084	0	3,182,084	2,542,106	(-)	639,978
9	Agriculture.	156,418,425	0	156,418,425	139,178,298	(-)	17,240,127
10	Fisheries.	3,143,246	0	3,143,246	2,688,054	(-)	455,192
11	Veterinary.	141,186,799	0	141,186,799	133,502,516	(-)	7,684,283
12	Co-operation.	38,275,503	0	38,275,503	36,478,724	(-)	1,796,779
13	Industries.	2,200,121	0	2,200,121	1,498,862	(-)	701,259
14	Miscellaneous Departments.	3,406,167	0	3,406,167	3,021,367	(-)	384,800
15	Civil Works.	52,150,405	0	52,150,405	39,944,468	(-)	12,205,937
16	Communications.	103,935,147	0	103,935,147	84,036,763	(-)	19,898,384
17	Miscellaneous.	48,045,666	0	48,045,666	33,151,056	(-)	14,894,610
18	Civil Defence.	6,561,673	0	6,561,673	4,403,227	(-)	2,158,446
19	Block Allocation (Non-Dev.).	271,229,674	0	271,229,674	0	(-)	271,229,674
20	<b>Total Non-Development :</b>	<b>8,530,186,415</b>	<b>80,503</b>	<b>8,530,266,918</b>	<b>7,767,902,538</b>	(-)	<b>762,364,380</b>
<b>DEVELOPMENT</b>							
21	Development.	485,465,507	677,411,889	1,162,877,396	1,162,884,078	(+)	6,682
22	Block Allocation (Dev.).	226,885,670	0	226,885,670	0	(-)	226,885,670
	<b>Total Development :</b>	<b>712,351,177</b>	<b>677,411,889</b>	<b>1,389,763,066</b>	<b>1,162,884,078</b>	(-)	<b>226,878,988</b>
	<b>Grand Total :</b>	<b>9,242,537,592</b>	<b>677,492,392</b>	<b>9,920,029,984</b>	<b>8,930,786,616</b>	(-)	<b>989,243,368</b>

**Annex-C**  
**[Para 1.2.1.1]**

**Non Production of Record**

(Amount in Rupees)

Sr. No.	DDOs	Period of Audit	Particulars	Amount	Para No.
1	EDO (Education) Bahawalnagar	2014-15	Trees Register, Stipend Record of 21 schools, Donation Register, Tour Programme, Schedule of Payment and School Registration Record.	0	20
2	DEO (Secondary) Bahawalnagar	2010-15	Stationary, TA/DA and Repair of Furniture	246,620	15
3	Dy DEO(M) Fort Abbas	2013-15	Detail of Sanction post and record related to recruitment.	0	16
4	Dy DEO(M) Haroon Abad	2013-15	Detail of Sanction post, Arrear Bills, Service Books and record related to recruitment.	0	14
5	Government Girls High School Toba Qalandar Shah	2011-15	Vouchers of Contingent expenditure	0	8
6	Government Girls High School Haroon Abad	2002-15	Service Books of Two employees	4,949,200	13
7	DO (OFWM) Bahawalnagar	2014-15	Complete vouched Accounts of 54 water courses.	22,332,316	6
8	DO (Forest)	2009-13	Bank Account Statements, Forest Register, Expenditure Statement, Previous AIR, Nursery Register Dahrnwala, Nursery Register Donga Boonga, Assets Register	0	2
			Vouched account pertaining to repair of vehicle, machinery and equipments	422,700	17
9	DO (Health) BWN	2014-15	Log Book, Tour Program of vaccinators	4,213,431	19
			indents, stock register and consumption by the BHUs was not produced	1,189,388	24
<b>Total</b>				<b>33,353,655</b>	

**Annex-D**

**[Para 1.2.2.8]**

**Unauthorized Expenditure due to Appointment of Arabic Teacher  
without Prescribed Qualification and Grant of Higher Pay Scale**

**(Amount in Rupees)**

Period		Due	Drawn	Difference	No. of Months	Amount
From	To					
13-07-93	11/93	1185	1530	345	5	1,725
12/93	05/94	1185	1649	464	6	2,784
06/94	11/94	1605	2226	621	6	3,726
12/94	11/95	1605	2387	782	12	9,384
12/95	11/96	1605	2548	943	12	11,316
12/96	11/97	1605	2709	1104	12	13,248
12/97	11/98	1605	2870	1265	12	15,180
12/98	11/99	1605	3031	1426	12	17,112
12/99	11/00	1605	3192	1587	12	19,044
12/00	11/01	1605	3353	1748	12	20,976
12/01	11/02	2410	5260	2850	12	34,200
12/02	11/03	2410	5500	3090	12	37,080
12/03	11/04	2410	5740	3330	12	39,960
12/04	06/05	2410	5980	3570	7	24,990
07/05	11/05	2770	6865	4095	5	20,475
12/05	11/06	2770	7140	4370	12	52,440
12/06	06/07	2770	7415	4645	7	32,515
07/07	08/07	3185	8510	5325	2	10,650
09/07	11/07	3185	8825	5640	3	16,920
12/07	06/08	3185	9140	5955	7	41,685
07/08	11/08	3820	11000	7180	5	35,900
12/08	06/09	3820	11380	7560	7	52,920
07/09	11/09	4920	11380	6460	5	32,300
12/09	11/10	4920	11760	6840	12	82,080
12/10	06/11	4920	12140	7220	7	50,540
07/11	11/11	8000	19590	11590	5	57,950
12/11	11/12	8000	20200	12200	12	146,400
12/12	11/13	8000	20810	12810	12	153,720
12/13	11/14	8000	21420	13420	12	161,040
12/14	06/15	8000	22030	14030	7	98,210
07/15	09/15	10340	28510	18170	3	54,510
<b>Sub Total</b>						<b>1,350,980</b>

**Annex-E**  
**[Para 1.2.3.3]**

**Loss due to abnormal delay in completion of projects and non-  
imposition of penalty**

**I) DO (Roads) Bahawalnagar**

(Amount in Rupees)

Sr. No.	Scheme	Name of Contractor	Agreement Amount	Stipulated Date of Completion	Actual Date of Completion	Late Days	M.B & Page No.	Penalty @ 10%
1	Provision of Missing Facilities in Schools one at Government Boys High School at <b>Chak No.240/HL</b> Tehsil Fortabbas. (Boundary wall 2765 Rft, Gate with pillars. 1 Job, Toilet Block 6+1)	M.Irfan	5,716,480	13-06-15	20-08-15	67	6143/1859 P-146-170	571,648
2	Construction of Sheleterless Government Model Primary School at <b>Chak No.332/HR</b> Tehsil Fortabbas (Main Bldg. 2 class rooms with Ver: Boundary wall 925 Rft, Gate with gate pillars, Toilet block (2+1)	Mian M.Shafique	3,657,108	25.06.14	30.12.2014	185	6076/355 P-163	365,711
3	Provision of missing facilities in Government Boys Higher Secondary School, Mandi Sadiq Gunj Tehsil Minchinabad (Boundary wall 1672 Rft, Gate with pillars 2 No, Toilet 6 No, Provision of Main Electric cable)	M.Ishaq Bhatti & Sons	3,530,878	30-04-14	9/6/2014	39	5561/1383 P-68	353,088
4	Government Girls Higher Secondary School Daharanwala Tehsil Chishtian. (6 No additional class room 28' x 18' with 7' wide ver)	Mr. Abid Hussain	5,048,442	9/8/2014	17-11-14	100	6071/330 P-95	504,844



Sr. No.	Scheme	Name of Contractor	Agreement Amount	Stipulated Date of Completion	Actual Date of Completion	Late Days	M.B & Page No.	Penalty @ 10%
5	Up-Gradation of Government Boys Primary School to Middle level at <b>Mazhar-ul-Aloom</b> Tehsil Fortabbas. 3 No. Class Rooms 28' x 18', Lab. 35' x 18' 1 No., Office 10' x 12' 1 No., Store 13' x 6' 1 No., Corridor 7' wide.	M/S M.Irfan	3,467,160	15-03-15	18-05-15	64	6129/1845 P-122	346,716
6	Up-Gradation of Government Girls Middle School to High level at <b>Said Ali</b> Tehsil Minchinabad. 3 No. Class Rooms 28' x 18', Library 28' x 18' 1 No., Lab. 35'-9" x 18' 1 No., Office 15' x 13' 1 No., Office 15' x 11' 2 No., Store 13' x 8' 1 No., Store 7' x 12' ,Toilet Block, Corridor 7' wide.	M.Aslam Sherazi	5,481,408	5/5/2015	28-07-15	83	6203/2402 P-141	548,141
7	Provision of Missing Facilities in Schools one at Government Boys High School at Chak No.293/HR Tehsil Fortabbas. (Boundary wall 2000 Rft. Gate with pillars.1 Job, Toilet Block 6+1).	Mr. Nadeem Akhtar	3,890,339	11/4/2015	17-06-15	66	6050/209 P-34	389,034
8	Provision of missing facilities in Government Girls H/S Chak No.58/4-R Tehsil Haroonabad (Boundary wall 2118 Rft, Toilet Block 2 No). Revised.	Al-Mahmood Entp.	2,307,995	14-04-14	41979	58	5879/2180 P-80	230,800
<b>Sub Total – I</b>								<b>3,309,981</b>

## II ) DO (Roads) Bahawalnagar

(Amount in Rupees)

Sr. No.	work name	contractor name	BM No	contracted cost	Date of completion as per work order	Date of completion as per MB	No. of days delay	Penalty @ 10% (Rs.)
1	Rehabilitation of metalled road from Khichiyan wali pulli to 254/HL, Tehsil Fortabbas, length 4.00 km	M/s Pure wal builders	2680/2758	10,510,873	08.06.2015	6/20/2015	12	1,051,087
2	Rehabilitation of metalled road from 293 pull to Qila Mirgarh via 290/HR, Tehsil Fortabbas, length: 4.00 km	M/S alfaq sher	2676/2754	11,498,172	27.05.2015	6/16/2015	20	1,149,817
3	Rehabilitation of metalled road from Pholra to 253/HL via 252/HL, Tehsil Fortabbas, length 6.25 km	M./s amir engineer	2678/2756	9,992,143	30.05.2015	6/9/2015	96	999,214
4	Construction of metalled road in Nazir Colony Disposal Road, Length: 605 Rft. Tehsil BWN	M. Nasir	2570/1067	674,228	28-03-15	22-06-15	86	67,423
5	Construction of road from Canal Colony road to Gohar Subhani House Length: 170 Rft. Tehsil BWN	M. Nasir	2375/385	188,533	28-03-15	15-06-15	79	18,853
6	Rehabilitation of road in Tanweer street & link to Aqsa Masjid & other roads Sadaat Colony length 0.50 km Tehsil Bahawalnagar <b>(Revised)</b>	M/S peerzada and brothers	2581/3039	679,124	28-03-15	16-06-15	70	67,912
7	Construction of Metalled road from Haroonabad Fortabbas road to special education centre length: 875 rft (Revised length 1100 rft)	M/s Saif ullah khan	2496/1198	1,693,184	17-10-14	8/11/2014	22	169,318
8	Construction of Bridge over Murad canal near Dahranwala Tehsil Chishtian	M.naem	2577/2667	3,538,861	2/4/2015	13-05-15	41	353,886

<b>Sr. No.</b>	<b>work name</b>	<b>contractor name</b>	<b>BM No</b>	<b>contracted cost</b>	<b>Date of completion as per work order</b>	<b>Date of completion as per MB</b>	<b>No. of days delay</b>	<b>Penalty @ 10% (Rs.)</b>
9	Construction of road Madhani wala to Chhatteka length 2.14 km Tehsil MND <b>(Revised)</b>	M/s Sadaqat builders	2669/2297	6,743,210	3/4/2015	21-06-15	78	674,321
<b>Sub Total - II</b>								<b>4,551,833</b>
<b>Grand Total</b>								<b>7,861,814</b>

**Annex-F**  
**[Para 1.2.3.8]**

**Loss due to Allowing Purchase of T.S.T Materials from Distant Quarry**

(Amount in Rupees)

S. No	Name of work	Work estimate Sr. No	Quantity of ST	Rate allowed	rate should have been	Additi onal cost /SFT	Amount
1	Rehabilitation of metalled road from 293 pull to Qila Mirgarh via 290/HR, Tehsil Fortabbas, length: 4.00 km	7	149,583	377.21	374.06	3.15	471,186
2	Rehabilitation of metalled road from Khichiyani wali pulli to 254/HL, Tehsil Fortabbas, length 4.00 km	6	1,902	202.62	200.46	2.16	4,108
		7	21,400	177.29	175.40	1.89	40,392
		8	112,200	379.91	375.86	4.05	454,130
3	Rehabilitation of metalled road from Pholra to 253/HL via 252/HL, Tehsil Fortabbas, length 6.25 km	7	50,000	379.16	374.96	4.20	209,875
		8	27,750	202.22	199.98	2.24	62,160
		9	165,240	176.94	174.98	1.96	323,457
4	Rehabilitation of road from Chak No. 337/HR to Chak No. 335/HR, Tehsil Fortabbas, length: 6.00 km (TST 3.66 km, DST 2.34km)	6	37,608	204.06	197.90	6.16	231,665
		7	76,000	178.55	173.16	5.39	409,450
		8	130,800	382.61	371.06	11.55	1,510,413
5	Construction of metalled road Shehar Fareed link from house Mazhar Khan lakhwera length 1833 rft	7	18,450	370.76	369	2.25	41,466
6	Construction of metalled road from main road Shehar Farid to Basti Fakhar Khan, length 1.28 KM Tehsil Chishtian	6	42,300	370.91	367	3.90	164,864
7	Construction of metalled road from main road Chak No.10/FW-Sheli Gharbi road to Basti Afzal Shah length 1200 Rft Tehsil Chishtian	5	12,300	367.46	364	3.15	38,714
8	Construction of metalled road from Railway Line to 5/FW via Floor Mills length 2000 rft. Tehsil CTN	5	20,000	369.86	368	2.25	44,950
9	Construction of metalled road from main road Shehar Farid Hospital to Basti Yousaf Khan Lakhwera length 3000 Rft Tehsil Chishtian	4	30,300	370.76	367	3.60	109,004
<b>Total</b>							<b>4,115,836</b>

**Annex-G**

**[Para 1.2.3.14]**

**Loss due to Purchase of Medicine at Higher Rates**

**(Amount in Rupees)**

<b>Name of Firm</b>	<b>NAME OF MEDICINE/ITEMS</b>	<b>Quantity Purchased</b>	<b>Rate Paid in BWN</b>	<b>Rate Paid in RYK</b>	<b>Rate Paid in BWP</b>	<b>Excess Rate / Unit</b>	<b>Loss</b>
Munawar Pharma	Inj. Mecobalamine 500mcg. Pack of 10 or less. packed in carton with leaflet.	50,000	5	4.48	-	0.52	26,000
Valor Pharma	Skin Ointment Polymyxin B Sulphate 10000 Units/g Zinc Bacitracin 500 Units/g. Tube of 10g or less. Individually packed in carton with leaflet.	20,000	21.9	20.40	-	1.50	30,000
Don Valley	Susp. Amoxicillin 250mg/5ml. Bottle of 60ml or less, Packed in carton with Measuring cup, spoon and leaflet.	100,000	34.97	34.79	-	0.18	18,000
Hoover Pharma	Cream Silver Sulphadiazine. Tube of 50gm. 1% W/W Individually packed in carton with leaflet.	1,000	50.5	50.00	-	0.50	500
Surgical Fibre	Absorbent Cotton wool BPC Pack of 500g.	10,000	157	148	-	9.00	90,000
FYNK Pharma	Inj. Diclofenac Sodium 75mg + Lidocain 20mg.	100,000	8.3		3.40	4.90	490,000
Novartis Pharma	Injection Rabbits vaccine (brain tissue Origin/Cell Culture Origin) 0.5 ml vial with solvent packed in carton with leaflet" (WHO/FDA approved)	2,000	624.75		468.00	156.75	313,500
Surgical Fibre	Adhesive Plaster B.P.C. Spool of 7.5cm x 5 to 9 meter. The firms will quote rates @ per meter & stores received will be analyzed as per BPC.	8,450	178		164.00	14.00	118,300
<b>Total Amount</b>							<b>1,086,300</b>

**Annex-H****[Para 1.2.3.15]****Loss due to Inadmissible Payment of HSRA****(Amount in Rupees)**

<b>S. No</b>	<b>Personal No</b>	<b>Name of Employee</b>	<b>Amount HSRA</b>	<b>No of Months from July-10 to June-15</b>	<b>Amount to be recoverable</b>
1	30933472	Muhammad Yousuf	1,721	60	103,260
2	30933014	Muhammad Ishaq	1,721	60	103,260
3	30933021	Iaseer Ahmed	1,301	60	78,060
4	30933078	Muhammad Asif	1,869	60	112,140
5	30933109	Irfan Afzal	2,289	60	137,340
6	30933171	Muhammad Riaz	2,343	60	140,580
7	30933206	Muhammad Ashraf	2,342	60	140,520
8	30938706	Zulfqar Ali	1,480	60	88,800
9	30954249	Surriya Bibi	1,734	60	104,040
<b>Total</b>					<b>1,008,000</b>