



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
RAHIM YAR KHAN
AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS.....	ix
Table 1: Audit Work Statistics	ix
Table 2: Audit Observations Classified by Category	ix
Table3: Outcome Statistics.....	x
Table4: Irregularities Pointed Out.....	xi
Table 5: Cost Benefit.....	xi
CHAPTER 1	1
1.1 District Government Rahim Yar Khan.....	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts	2
1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2014-15	4
1.1.4 Brief Comments on the Status of Compliance with PAC Directives.....	5
1.2 AUDIT PARAS.....	6
1.2.1 Non Production of Record.....	7
1.2.2 Irregularities & Non-Compliance.....	10
1.2.3 Internal Control Weaknesses	21
ANNEX.....	36
Annex-A	37
Annex-B	67
Annex-C	68
Annex-D	70

Annex-E 71
Annex-F..... 73
Annex-G 74
Annex-H..... 83
Annex-I..... 84
Annex-J 87
Annex-K..... 89

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
DHDC	District Health Development Centre
DHQ	District Headquarters
DO	District Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance & 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
NSB	Non Salary Budget
OFWM	On Farm Water Management
PCA	Practice Compensatory Allowance
P&D	Planning & 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
RHC	Rural Health Centre
PPRA	Punjab Procurement Regularity Authority
SE	Superintending Engineer
S&GAD	Services & General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administration
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, Rahim Yar Khan 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, Bahawal Nagar 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, Rahim Yar Khan for the financial year 2014-15 and the findings included in the Audit Report.

The District Government, Rahim Yar Khan conducts its operations under Punjab Local Government Ordinance, 2001. The District Coordination Officer (DCO) is the Principal Accounting Officer of the District Government and carries out functions of the District Government through group of offices as notified in Punjab Local Government Ordinance. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. 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 Rahim Yar Khan is administratively divided into four Tehsils namely Rahim Yar Khan, Sadiq Abad, Khan Pur and Liaqat Pur.

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure was incurred in conformity with the laws, rules and regulations framed to regulate the procedure for expending of public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue was made in accordance with prescribed laws, rules and regulations and accounted for in the books of accounts of the District Government.

a) Scope of Audit

Out of total expenditure of the District Government Rahim Yar Khan for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, District Governments, Bahawalpur, was Rs 10,852.355 million covering one PAO and 297 formations. Out of this, RDA Bahawalpur audited an expenditure of Rs 7,936.880 million which, in terms of percentage, is 73% of auditable expenditure and irregularities amounting to Rs 18,946.412 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 Rahim Yar Khan for the financial year 2014-15, were Rs 86.688 million. RDA Bahawalpur audited receipts of Rs 63.184 million which, in terms of percentage, is 73% of total receipts and irregularities amounting to Rs 3.598 million were pointed out.

b) Recoveries at the instance of audit

Recoveries of Rs 315.231 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 2.019 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 70.875 million pertaining to Paras (over one million) drafted in this Report, no amount of recovery has been made by the management till the time of compilation of this Report.

c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Ordinance, 2001 (as amended), Punjab Financial Rules (PFR) Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws/rules and according to 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, Rahim Yar Khan was not found satisfactory during audit. Many instances of irregularities and weak internal controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of inadmissible pay & allowances, non-realizing and misuse of Government receipts and 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, Rahim Yar Khan.

f) The Key Audit Findings of the Report

- i. Non production of record of Rs 285.925million was noted in one case¹
- ii. Irregularities and non-compliance amounting to Rs 1391.964million was noted in eight cases²
- iii. Weak internal controls were noted in eleven cases involving an amount of Rs 70.875 million³

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

¹Para 1.2.1.1

²Para 1.2.2.1 to 1.2..2.8

³Para 1.2.3.1 to 1.2..3.11

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	10,852.355	86.688
2	Total formations in Audit Jurisdiction	297	10,852.355	86.688
3	Total entities (PAOs) Audited	1	7,936.880	63.184
4	Total formations Audited	30	7,936.880	63.184
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	70.875
4	Others	1,677.889
Total		1,748.764

Table3: 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	159.381	6,414.083	2,212.952	2,065.939	86.688	10,939.043	9,280.370
2	Outlays Audited	78.767	4,943.426	987.195	1,927.492	63.184	8,000.064*	2,376.264
3	Amount Placed under Audit Observations /Irregularities Pointed Out	-	818.864	61.352	865.019	3.529	1748.764	1,071.744
4	Recoveries Pointed Out at the instance of Audit	-	27.275	4.303	35.768	3.529	70.875	255.624
5	Recoveries Accepted /Established at the instance of Audit	-	27.275	4.303	35.768	3.529	70.875	255.624
6	Recoveries Realized at the instance of Audit	-	1.717	0.192	-	0.110	2.019	7.220

* The amount mentioned against Sr. No 2 in column of “Total” is the sum of Expenditures and Receipt whereas the total expenditure was Rs 7,936.880million.

Table4: Irregularities Pointed Out**(Rupees in Million)**

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principles of propriety and probity in public operations.	1,391.964
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinion on the financial statements.	-
4	Quantification of weaknesses of internal control systems	70.875
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies.	-
6	Non-production of record.	285.925
7	Others, including cases of accidents, negligence etc.	-
Total		1,748.764

Table 5: Cost Benefit**(Rupees in Million)**

Sr. No.	Description	Amount
1	Outlays Audit (Items 2 of Table 3)	8,000.064
2	Expenditure on Audit	0.367
3	Recoveries realized at the instance of Audit	2.019
4	Cost-Benefit Ratio	5.501

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

CHAPTER 1

1.1 District Government Rahim Yar Khan

1.1.1 Introduction

As per the Punjab Local Government Ordinance 2001, the District Governments / Local Governments established under the Ordinance shall function within the Provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carried out the functions devolved by the Provincial Government to the District Government level.

The District Governments consist of Zila Nazim / Administrator and District Administration. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

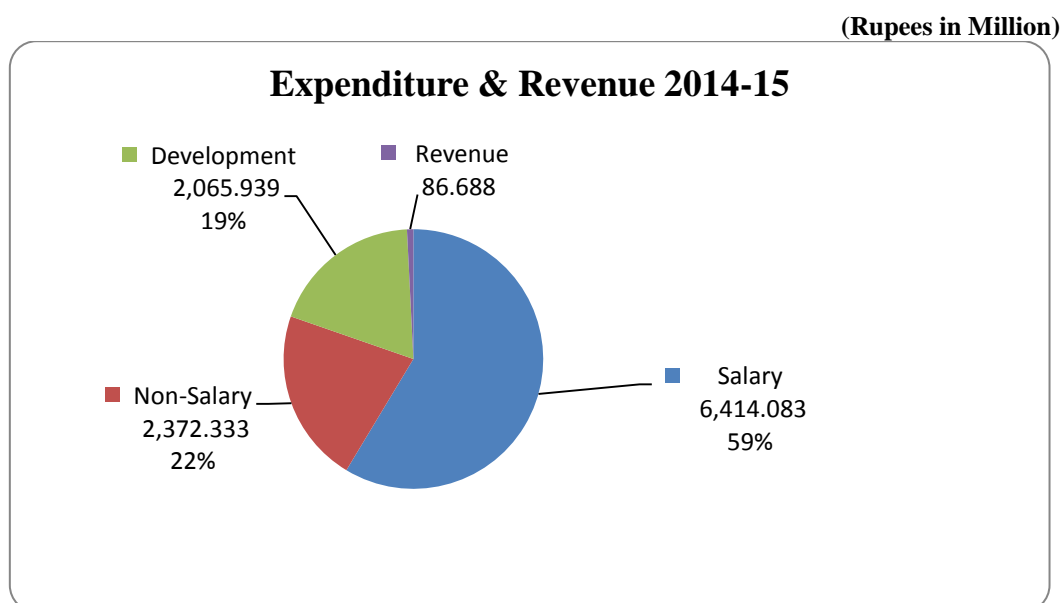
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate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

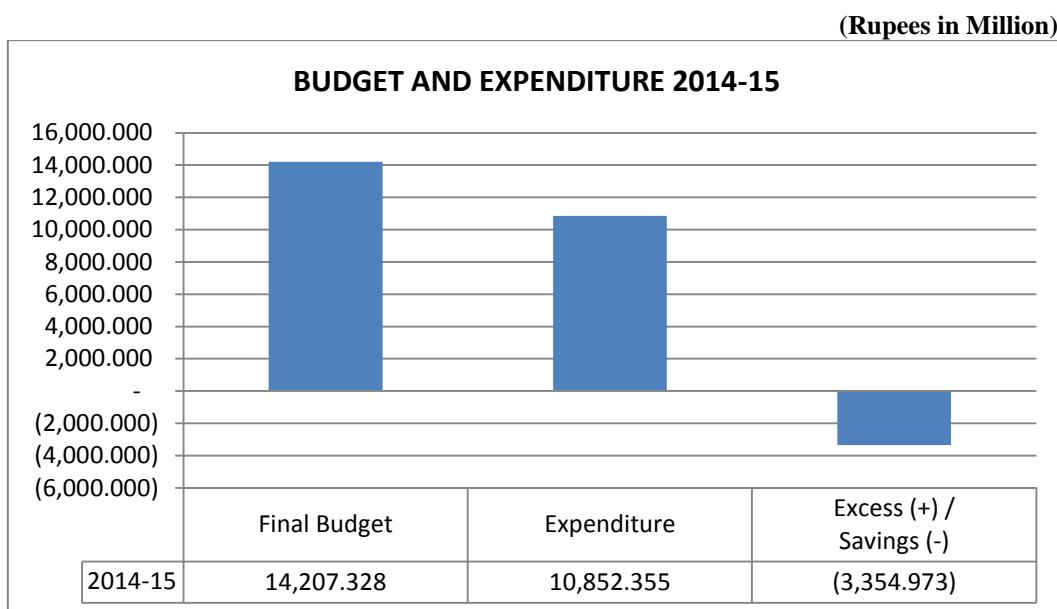
(Rupees in Million)

2014-15	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	7,934.978	6,414.083	-1,520.895	19.17%
Non Salary	2,934.855	2,372.333	-562.522	19.16%
Development	3,337.495	2,065.939	-1,271.556	38.10%
Total	14,207.328	10,852.355	-3,354.973	23.61%
Receipts	75.000	86.688	+11.688	15.58 %



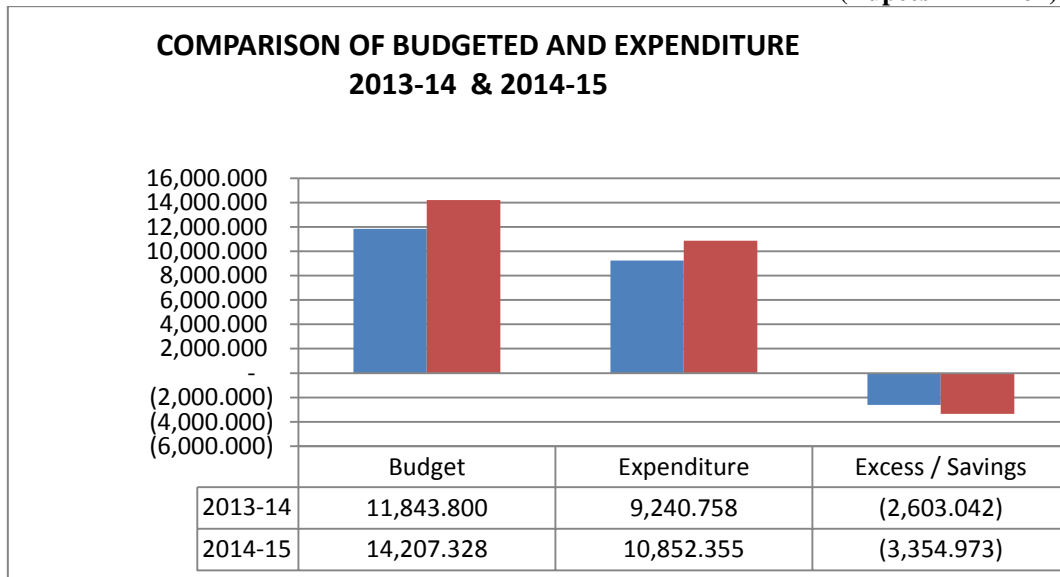
As per the Appropriation Accounts 2014-15 of the District Government, Rahim Yar Khan, total original budget (Development and Non-Development) was Rs 11,371.777 million, Supplementary Grant of Rs 2,835.551million was provided and the final budget was Rs 14,207.328 million. Against the final budget, total

expenditure of Rs 10,852.355 million was incurred by the District Government during 2014-15. A saving of Rs 3,354.973 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**).



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

(Rupees in Million)



There was 20% and 17% increase in Budget Allocation and Expenditure incurred respectively, while there were overall savings of Rs 3,354.973 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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
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	32	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 285.925 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". Furthermore, 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 DDOs did not produce record of expenditure amounting to Rs 285.925 million, incurred during 2006-2015 under different objects / codes of classification, in violation of the above rules. (**Annex – C**)

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

Non production of record of Rs 285.925 million created doubt about the legitimacy of record.

The matter was reported to the DCO and DDOs concerned in November, 2015. Dy. DEO (EE-M) Liaqat Pur and RHC Khan Bela neither submitted the working papers nor attended the DAC meeting. Dy. DEO (EE-W) Rahim Yar Khan and Government High School Ahmed Pur Lama submitted the working papers but neither got the record verified nor attended the DAC meeting. EDO (CD), EDO (Health), DO (Health), Director (DHDC) Rahim Yar Khan, Government Boys High School Nawaz Abad, Government Pilot Secondary School and Government Higher Secondary School Feroza replied that the stated record is available for verification but no record was produced in support of

replies. DAC in its meeting held in January, 2016 directed the DDOs to get the record verified besides taking disciplinary action against the person who neither submitted working papers nor attended the DAC meeting. 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, 30, 22, 24, 18, 10, 3, 12, 23, 7, 13, 13, 8, 18, 25 & 8]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Unauthorized opening of tenders by incomplete tender board - Rs 810.958 million

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

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

District Officer (Roads) Rahim Yar Khan issued, received and opened tenders for 101 development schemes amounting to Rs 810.850 million in the absence of complete Tender Board, because in most of the cases, the representative of the Divisional Commissioner was not present. Furthermore in majority of the cases, remaining members were also absent. Even EDO (W&S), member of the tender board, under whose supervision the development schemes were to be implemented, did not participate in the tendering process. In contravention to the above mentioned rules, schemes amounting to Rs 824.024 million were allotted to various contractors and an expenditure of Rs 810.958 million was incurred upto 30th June, 2015. Detail is given below:

(Rupees in Million)

Sr. No.	Tender Opening Date	No. of Schemes	Estimated Cost of Schemes	Expenditure Up to 30-06-2015	Missing Member
1	28.06.14	44	414.529	410.076	Representative of DC (Divisional Commissioner) and DCO.
2	13.09.14	12	34.631	34.616	Representative of DC, DCO and EDO (F&P).
3	16.10.14	3	4.582	81.527	Representative of DC, EDO (W&S) and EDO (F&P).
4	20.12.14	14	185.403	179.851	Representative of DC and DCO.

Sr. No.	Tender Opening Date	No. of Schemes	Estimated Cost of Schemes	Expenditure Up to 30-06-2015	Missing Member
5	31.01.15/ 12.02.15	26	179.233	99.719	Representative of DC and DCO.
6	17.03.15	2	5.646	5.169	Representative of DC, DCO, EDO (W&S) and EDO (F&P).
Total		101	824.024	810.958	

Audit is of the view that due to weak internal controls, tenders were awarded without complete tender board.

Awarding of tenders without complete tender board resulted in violation of the Government instructions and also created doubts on transparency of the tendering process.

The matter was reported to the DCO and DDO concerned in November, 2015. The DDO replied that compliance had been made. Reply was not acceptable as the entire process was carried out without keeping in view the instructions regarding the constitution of District Tender Board. DAC in its meeting held in January, 2016 directed the department to regularize the expenditure within two months. No progress was intimated till finalization of this Report.

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

[AIR Para: 18]

1.2.2.2 Irregular lump sum allocation of budget – Rs 500 million

As per Rule 58 (5) of Punjab Local Government Budget Rules 2003, “No lump sum provision shall be made in the budget the detail of which cannot be explained”.

Executive District Officer (F&P) Rahim Yar Khan allocated lump sum budget for the period 2014-15 under self-control while violating the Government rules and placed a huge amount in the budget without any justification as detailed below.

(Amount in Rupees)			
DDO	DDO Code	Primary Units	Budget Estimate 2014-15
EDO (F&P IT Wing)	RN-6506	Provision of Block Allocation for unforeseen Expenditure	50,000,000

Audit is of the view that due to improper financial management, lump sum budget allocation was made.

Lump sum budget allocation amounting to Rs 500 million resulted in violation of the government rules.

The matter was reported to the DCO and DDO concerned in November, 2015. EDO (F&P) Rahim Yar Khan replied that budget was allocated under unforeseen expenditure which was not accepted as block allocation was made. DAC in its meeting held in January 2016, directed the DDO to re-verify the record. No progress was intimated till finalization of this Report.

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

[AIR Para: 13]

1.2.2.3 Unauthorized purchase of medicines – Rs 43.956 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 natural calamity.

District Government Rahim Yar Khan 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) Rahim Yar Khan purchased medicines amounting to Rs 43.956 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 budget.

Audit is of the view that due to weak internal controls the medicines were purchased by DDO Health which is unauthorized.

Purchase of medicines in irregular manner resulted into unauthorized expenditure of Rs 43.956 million.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO replied that budget was provided by the District Government and purchase was made as per instructions of the Government. Reply was not accepted as no record was produced in support of reply. DAC in its meeting held in January, 2016 directed to regularize the expenditure at the earliest. No progress was intimated till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.2.2.4 Unauthorized revision of technical estimates -Rs 15.769 million

According to letter No. F(M-1)3-2/87 (D-II) dated 19.12.1994 issued by the Finance Department, Government of the Punjab, Lahore, the department

cannot revise technical estimate for 2nd time without obtaining prior approval from the Finance Department.

District Officer (Roads) Rahim Yar Khan carried out development work of the scheme “Rehabilitation of Metalled Road from Pull Chak 195/1-R to 219/1-L,” which had administrative approval, technical sanctions for Rs 14.921 million and later on a revised technical sanction of Rs 15.710 million was issued. The estimate was again revised 2nd time for Rs 15.769 million without obtaining prior approval from the Finance Department.

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

Unauthorized revision of technical estimates resulted in violation of the Government instructions, which resulted in unauthorized expenditure of Rs 15.270 million.

The matter was reported to the DCO and DDO concerned in November, 2015. The DDO replied that record was being sorted out. Reply was not accepted as estimates were revised for a second time without prior approval of the Finance Department. DAC in its meeting held in January, 2016 directed to get the expenditure regularized from competent authority within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 19]

1.2.2.5 Irregular expenditure due to non-compliance of PPRA rules – Rs 13.093 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009 and Rule 12 of PPRA 2014, procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned, and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and 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 13.093 million on purchase of stationery, stores and printing etc. during 2006-15. Annual requirement of procurement opportunities was neither determined nor the procurement process was advertised on the website of PPRA to achieve benefits of competitive bidding. Moreover, the indents were split up in order to avoid rate contracts and fair tendering process. **(Annex – D)**

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

Irregular procurement amounting to Rs 13.093 million resulted in violation of the Government instructions

The matter was reported to the DCO and DDOs concerned in November, 2015. DO (Roads) replied that it was a special nature job therefore tender could not be published by private persons. Reply was not accepted as PPRA rules were not observed. EDO (CD) Rahim Yar Khan, SMO RHC Allah Abad and Head Master of Special Education Centre Sadiq Abad replied that purchases were made within the limit of PPRA but no record was produced in support of reply. DO (Health) Rahim Yar Khan replied that purchases were made as per requirement;

however this reply was not accepted because PPRA rules were violated. DAC in its meeting held in January, 2016 directed the DDOs to get the expenditure regularised from the competent authority. No progress was intimated till finalization of this Report.

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

[AIR Paras: 23, 5, 3, 2 & 24]

1.2.2.6 Unauthorized expenditure on pay and allowances under qualified PTC teachers – Rs 4.034 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.

Twelve (12) PTC teachers working under the control of Deputy District Education Officer (EE-M) Liaqat Pur were appointed during 1997, on the basis of Matric despite the fact that the required qualification for that post was enhanced from Matric + PTC to F.A/F.Sc + PTC w.e.f. 01.02.1997. Pay and allowances amounting to Rs 4.034 million paid to the teachers who had not acquired prescribed qualification were unauthorized. Detail is given below:

(Amount in Rupees)				
Sr. No.	DDO	No. of Teachers	Period	Amount of Pay
1	Dy. DEO(EE-M) Liaqat Pur	12	1997-2015	4,034,140

Audit is of the view that due to weak financial management, teachers were appointed without having prescribed qualification.

Recruitment of officials without prescribed qualification resulted in unauthorized appointments and expenditure of Rs 4.034 million.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO neither submitted the working papers nor attended the DAC meeting. DAC in its meeting held in January, 2016, directed to regularize the expenditure besides taking disciplinary proceeding against the persons at fault. No progress was intimated to Audit till finalization of the Report.

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

[AIR Para: 11]

1.2.2.7 Irregular payment of price variation - Rs 2.524 million

According to Para 5.23 of works manual and Government of the Punjab, Finance Department letter No. RO(Tech)FD-10-2/90 dated 02.04.1992, “the payment of price variation is to be adjusted / met from the fund available for contingencies of work”. Moreover in all cases where the adjustment on account of price variation cannot be met within the contingencies provided in the technically sanctioned estimates, revised technical sanctioned and enhancement of agreement shall be obtained from the competent authority before releasing the payment of price variation to the contractor under the price variation clause.

District Officer (Roads) Rahim Yar Khan incurred expenditure of Rs 4.119 million on payment of price variation to contractors of seven (7) development schemes. Out of total expenditure incurred for payment of price variation to concerned contractors, an amount of Rs 2.524 million was charged from the contingencies head of account. However, there was no provision for incurrence of expenditure for payment of price variations out of contingencies

head of account and held irregular in violation to above rule. Detail is given below:

(Amount in Rupees)

Sr. No.	Name of Scheme	Bill	Price Variation Paid	Contingency Available	Excess Payment
1	Construction of metalled road from Jajja Abbasi to Pul Dashti Ghazi Pur	4th R / Bill	613,296	309,273	304,023
2	Rehabilitation & maintenance of metalled road from Chak 139/A-147/5-R to Qasim Wala	7th R / Bill	697,771	435,646	262,125
3	Repair of metalled road from 152/7-R to 87 Bank via 85/A	4th R / Bill	539,391	165,624	373,767
4	Construction of metalled road from Shahi Road to Under Pass near Hashmat Hotel	4th R / Bill	187,178	162,499	24,679
5	Repair of metalled road from Pull Chak 195/1-R to 219/1-L	3rd R / Bill	728,910	-1,028	729,938
6	Rehabilitation of metalled road from 37000/7-R to Chak 174-R via 7-R Canal	4th R bill	595,587	300,779	294,808
7	Rehabilitation of metalled road from Adda Gulshan Fareed to Chak 217 via Chak 193/1-R	4th R bill	757,347	222,672	534,675
Total			4,119,480	1,595,465	2,524,015

Audit is of the view that due to weak financial management undue favour was given to contractors.

Undue favour to the contractors resulted in excess payment of Rs 2.524 million.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO replied that revised approval from the competent authority was obtained. Reply of the department was not accepted because prior approval before incurring expenditure was not obtained. DAC in its meeting held in January, 2016 directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization of Rs 2.524 million besides initiating disciplinary proceedings against the person(s) held responsible, under intimation to Audit.

[AIR Para: 3]

1.2.2.8 Unauthorized drawl of pay & allowances due to change of cadre – Rs 1.630 million

According to letter No. SO (TIBB) 14 – 14 / 1992 (DGHS) dated 01.10.1992 and No. SOR – III 1 – 14 / 75 dated 17.10.1993, amended rule 11 of appointment & contract rule 1974, “Change of cadre is not allowed except prior approval of the Chief Minister or if so prescribed in the service rules as method of appointment”.

DO (Health) Rahim Yar Khan changed the cadre of an official who was initially appointed as sweeper on 22.03.1988 vide his letter No. DHO/18115-19/c dated 12-09-1990, now working in the office of DHDC (District Health Development Centre) Rahim Yar Khan as chowkidar. Change of cadre without the approval of Chief Minister, in violation of service rules lead to unauthorized payment of pay & allowance of Rs 1.630 million for the period 1990-2015.

Audit is of the view that due to negligence, the cadre was changed without approval.

Change of cadre without approval resulted in irregular payment amounting to Rs 1.630 million.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO replied that combined seniority list is maintained for chowkidar and Sweeper which was not accepted as service rules were violated. DAC in its meeting held in January, 2016 directed the DDO to get the expenditure regularised from the competent authority. No progress was intimated till finalization of this Report.

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

[AIR Para: 4]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-credit of unclaimed security deposits - Rs 16.112 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 financial years should be credited into Government's revenue.

District Officer (Roads) Rahim Yar Khan did not credit security deposits amounting to Rs 16.112 million, which remained unclaimed for more than three complete financial years.

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-credit of unclaimed security deposits resulted in loss of revenue amounting to Rs 16.112 million.

The matter was reported to DCO and DDO concerned in November, 2015. DDO replied that all the securities related to the current financial year and no security was more than three years old, however no documentary evidence was produced in support of reply. DAC in its meeting held in January, 2016 directed to get the record verified within a week. No progress was intimated to Audit till finalization of the Report

Audit recommends crediting the un-claimed security deposits into treasury besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 16]

1.2.3.2 Abnormal delay in completion of projects and non-imposition of penalty – Rs 15.552 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 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."

Following DDOs allotted 11 development projects valuing Rs 155.526 million to numerous contractors during 2014-15. The contractors did not work with the desired pace and unduly delayed completion of projects in violation of the terms of agreements. District Officers did not take appropriate actions to improve the pace of work. The 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 they were neither granted time extensions nor their requests for the same were on record, and in remaining cases, time extensions were granted on grounds which could not be justified. **(Annex – E)**

(Amount in Rupees)

Sr. No.	DDOs	No. of Projects	Estimated Costs of the Projects	Amount of Penalty @ 10 %
1	DO (Buildings) Rahim Yar Khan	05	35,804,590	3,580,459
2	DO(Roads) Rahim Yar Khan	05	76,150,660	7,615,066
3	EDO (CD) Rahim Yar Khan	01	43,570,813	4,357,081
Total		11	155,526,063	15,552,606

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

Non imposition of penalty amounting to Rs 15.552 million resulted in loss to the Government.

The matter was reported to the DCO and DDOs concerned in November, 2015. DDOs replied that time extension were granted. The replies of DDOs were

not tenable as the prescribed procedure for time extensions was not followed. Following reasons were given for rejecting the granted time extension: (1) Contractors did not apply for extension well before time i.e. 30 days before due date of completion. (2) applications were not entered in diary register. (3) time extension were not granted according to the rules since neither the copies of extension were issued to the contractor nor available in record. Four (4) copy of time extension was not endorsed to the Chief Engineer. DAC in its meeting held in January, 2016 directed to effect the recovery within a month. No progress was intimated to Audit till finalization of the Report.

Audit recommends recovery of Rs 15.552 million besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 6 & 4 & 12]

1.2.3.3 Unauthorized payment of Conveyance / Mobility Allowance – Rs 15.500 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and Government of the Punjab Education Department (School Wing) letter No. So (S-III) 1-2-16/2007 dated 24.09.2007 that Conveyance/Mobility Allowance is not admissible during the period of leave of any kind or vacations.

Ten (10) DDOs working under the control of EDO (Education) and EDO (Health) Rahim Yar Khan paid conveyance / mobility allowance amounting to Rs 15.500 million to 5,721 employees during the period of leave and / summer or winter vacations. (**Annex – F**)

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 conveyance allowance during the period of leave / vacations resulted in loss of Rs 15.500 million to the Government

The matter was reported to DCO and DDOs concerned in November, 2015. Head Master Government High School Nawaz Wasa, Government Pilot Secondary School Rahim Yar Khan, Higher Secondary School Feroza, Higher Secondary School Bahadar Pur and MS THQ Hospital Liaqat Pur replied that recovery would be effected and notices had been issued to the concerned for recovery. Dy. DEO (EE-W) Khan Pur and SMO RHC Khan Bela neither submitted working papers nor attended the DAC meeting. Dy. DEO (EE-W) Rahim Yar Khan and Dy. DEO (EE-M) Khan Pur admitted the recovery. DAC in its meeting held in January, 2016 directed to effect the recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 15.500 million from the concerned besides initiating disciplinary proceedings against the person(s), under intimation to Audit.

[AIR Para: 1, 9, 10, 2, 10, 1, 6, 15, 5, 6, 2 & 1]

1.2.3.4 Loss due to unauthorized grant of House Rent Allowance and Conveyance Allowance - Rs 5.218 million

According to Finance Department's letter No. FD-PC-38-08/77 dated 05.07.1977, Conveyance Allowance is not admissible to the employee who is provided residence within the office premises. Moreover as per Para No. 4 of Government of the Punjab Finance Department letter No. FD.S.R-I 9-4/86 (P) PR dated 04-12-2012, it was clarified that employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance". Furthermore, Conveyance allowance is not admissible to any officer who is availing the facility of official vehicle from either having it sanctioned or from pool of official vehicles, w.e.f. 01.03.2014. Clarification in this matter was issued by the Government of Punjab, Finance

Department vide letter No.FD.SR 1.9.4/66(P) (PR) dated 21.04.2013. House Rent Allowance will not be admissible to employees to whom residence was allotted.

Various DDOs allowed payment of Rs 5.218 million during 2009-15, on account of conveyance allowance and house rent allowances to employees residing in the Government residences and having official vehicles. Detail is given below:

(Amount in Rupees)

Sr. No	DDOs	No. of Employee	Period	C.A paid to officers/officials having official vehicle	HRA paid to staff having government residences	CA paid to staff having Government residences within office premises	Grand Total
1	DO (Health) Rahim Yar Khan	112	2014-15	2,128,191	-	-	2,128,191
		51		-	941,359	1,881,866	2,823,225
2	RHC Allah Abad	04	2009-15	-	147,945	-	147,945
		06		-	-	119,320	119,320
Total		173		2,128,191	1,089,304	2,001,186	5,218,681

Audit is of the view that due to weak internal controls, inadmissible allowances were paid.

Payment of inadmissible allowances resulted in loss of Rs 5.218 million to the Government.

The matter was reported to the DCO and DDOs concerned in November, 2015. DO (Health) Rahim Yar Khan replied that motorcycles and vehicles were used for official duty and residences were not in good condition. Reply was not accepted as expenditure on POL and repair and maintenance of vehicle, was incurred out of Government contingencies. Furthermore no record was produced in support of reply on account of house rent allowance. SMO RHC Allah Abad admitted the recovery and replied that notices had been issued to the concerned officers / officials. DAC in its meeting held in January, 2016 directed

to effect the recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.218 million besides necessary action against the person(s), under intimation to Audit.

[AIR Paras: 1, 7, 6 & 7]

1.2.3.5 Loss to Government due to non deduction / payment of Income Tax and Sales Tax – Rs4.303 million

According to finance department letter No. SO(Tex)1-19/97 dated 19.09.98 all purchases should be made from the firms/person registered with sale tax department and against the prescribed invoices of sale tax showing the amount of sale tax and No. of Sale Tax. Moreover According to section 153 of income tax ordinance 2001, deduction of income is to be made at source @ 3.5% on supply and @ 6% on repair and service.

Various Schools under the administrative control of Dy. DEO (EE-W) Rahim Yar Khan incurred expenditure of Rs 32.777 million during 2013-15, on account of purchase of different items and payment of Labour charges; Income Tax and GST amounting to Rs 4.303 million was not deducted from the suppliers. (**Annex – G**)

Audit is of the view that the due to weak internal control, Income Tax and Sales Tax were not deducted.

Non deduction / payment of Income Tax and Sales Tax resulted in loss to the Government amounting to Rs 4.303 million.

The matter was reported to the DCO and DDO concerned in November, 2015. DDO submitted the working paper but neither got it verified from audit nor attended the DAC meeting. DAC in its meeting held in January, 2016

directed to recover the amount besides initiating disciplinary proceedings against the person at fault. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 4.303 million besides taking disciplinary action against person(s) at fault, under intimation to Audit.

[AIR Para: 11]

1.2.3.6 Loss due to non /less realization of revenue and arrears – Rs 3.529 million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, the collecting officers shall see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Following DDOs of Rahim Yar Khan did not make due efforts to recover / realize revenue and arrears of revenue amounting to Rs 3.529 million on account of sale proceeds of dry trees / wood/ timber from tenants.

(Amount in Rupees)

Sr. No.	DDOs	Period	Description	Amount
1	DO (Forest) Rahim Yar Khan	2010-15	Sale of wood, timber etc	1,818,401
2	Dy. DO (Agriculture) Rahim Yar Khan	2013-15	Outstanding amount from 22 tenants / pattedar of Form 101/P	1,711,058
Total				3,529,459

Audit is of the view that due to weak internal controls, the Government revenue could not be realized.

Non realization of revenue resulted in loss amounting to Rs 3.529 million

The matter was reported to the DCO and DDOs concerned during November 2015. DO (Forest) replied that the notices had been issued to the contractors for recovery. Dy. DEO (Agriculture) Rahim Yar Khan replied that

recovery would be effected in due course. DAC in its meeting held in January, 2016 directed to effect the recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 3.529 million besides fixing of responsibility on the person (s) at fault, under intimation to Audit.

[AIR Paras: 1 & 5]

1.2.3.7 Over-payment due to non-adjustment of price variation – Rs 2.924 million

According to Clause 55 of the agreement “In case of any variation i.e. increase or decrease, to the extent of 5% or more in price of any item after acceptance of tenders and before completion of contract occurs, the variations should be adjusted accordingly.”

District Officer (Roads) did not recover price variation of bitumen and diesel, from the payments made on account of sixteen (16) development projects, as the prices of the items were decreased by more than 5% during 2014-15. **(Annex – H)**

(Amount in Rupees)

Sr. No.	DDO	No. of Schemes	Description in Price Variation	Amount
1	DO (Roads) Rahim Yar Khan	08	Bitumen	2,413,522
		08	Diesel	509,996
Total				2,923,518

Audit is of the view that due to weak financial controls, price variation was not recovered from the bills of contractors.

Non recovery / adjustment of price variation resulted in overpayment to contractors amounting to Rs 2.924 million.

The matter was reported to the DCO and DDO concerned during November 2015. DDO replied that the recovery if due would be effected. Reply was not accepted as no justification / documents were provided in support of reply by the department. DAC in its meeting held in January, 2016 directed to effect the recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.924 million besides fixing of responsibility on the person (s) at fault, under intimation to Audit.

[AIR Paras: 1& 2]

1.2.3.8 Loss due to drawl of Social Security Benefit after regularization – Rs 2.619 million

According to Government of the Punjab S & GAD Department letter No.DS (O&M) (S&GAD) 5-3/2013 dated 01.03.2013, “The Chief Minister, Punjab order for regularization of employees recruited on contract basis in BS-1 to 15 working in various Government Departments of the Punjab”. Further as per terms and conditions of regularization the pay of the official was to be re-fixed at the initial of the scale and SSB was not allowed.

Following DDOs of Education Department District Rahim Yar Khan regularized the services of number of officials / teachers who were working on contract basis but the payment of Social Security Benefit was neither discontinued nor the overpaid amount of Rs 2.619 million was recovered in violation of terms and condition of regularization during the period September, 2011 to June, 2015. (**Annex – I**)

(Amount in Rupees)

Sr. No.	DDOs	Period	No. of Employees	Amount
1	Dy. DEO (EE-W) Rahim Yar Khan	07/13 to 06/15	59	2,308,320
2	Govt. High School Taj Garh	09/11 to 08/13	3	310,767
Total				2,619,087

Audit is of the view that due to weak internal control, Social Security Benefit was drawn after regularization.

Drawl of Social Security Benefit after regularization resulted in loss to the Government amounting to 2.619 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. Dy. DEO (EE-W) Rahim Yar Khan submitted the working paper but neither got it verified from audit nor attended the DAC meeting. Whereas, Head Master Government High School Taj Garh replied that recovery would be effected. DAC in its meeting held in January, 2016 directed to recover the amount besides initiating disciplinary proceeding against the persons at fault. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 2.619 million besides taking disciplinary action against person(s) at fault, under intimation to Audit.

[AIR Paras: 3 & 1]

1.2.3.9 Loss due to non allotment of designated residences to employees– Rs 2.225 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 the officials residing in the houses available within office premises.

Following DDOs working under the control of EDO (Health) Rahim Yar Khan did not allot eleven (11) designated residences to the officers /officials concerned. As a result, the Government sustained a loss of Rs 2.225 million due to non recovery of Conveyance Allowance, M&R charges and payment of House Rent Allowance from the concerned. (**Annex –J**)

(Amount in Rupees)

Sr. No.	DDOs	No. of Residences	Period	Amount
1	THQ Hospital Liaqat Pur	05	2014-15	976,632
2	RHC Allah Abad	06	2009-15	1,248,904
Total		11		2,225,536

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

Non allotment of designated Government residences resulted in loss of Rs 2.225 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 November, 2015. MS THQ Hospital Liaqat Pur replied that residences of SMO and MO were in dangerous condition, but no record was produced. SMO RHC Allah Abad replied that sanctioned posts remained vacant, therefore residences were not allotted. Replies were not accepted as no record in support of reply was produced. DAC in its meeting held in January, 2016 directed to recover the amount within a month or write off losses, as the case may be. No progress was intimated to Audit till finalization of the Report.

Audit recommends recovery of Rs 2.225 million besides fixing of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Para: 7 & 13]

1.2.3.10 Unauthorized expenditure on advance increments of B.Ed. and M.A / M.Sc – Rs 1.713 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 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 those middle school teachers, but over paid amount form 24.09.2013 onward 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.

Two (02) Deputy District Education Officers (Dy. DEOs) and Head Masters of four schools under the control of EDO (Education) Rahim Yar Khan allowed thirty five (35) Elementary School Teachers (EST) and Senior Vernacular (SV) teachers to draw advance increments on acquiring qualifications of B.Ed and M.A / M.Sc. The 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 i.e. B.Ed, M.A/M.Sc was not allowed w.e.f 24.09.2013. Moreover, the pay of those employees was neither got re-fixed nor overpaid amount recovered, in violation of the above rules. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Teachers	Period	Amount
1	Dy. DEO (EE-M) Liaqat Pur	19	24.09.2013 to 30.06.2015	602,810
2	Dy. DEO (EE-W) Khan Pur	01		62,314
3	Government Higher Secondary School Khan Bela	04		456,430
4	Government High School Nawaz Wasa	01		76,903
5	Government Pilot Secondary School Rahim Yar Khan	08		414,872
6	Government Higher Secondary School Feroza	02		100,434
Total		35		1,713,763

Audit is of the view that due to weak internal controls, advance increments were allowed to unauthorized persons and overpaid amount was not recovered from them.

Unauthorized grant of advance increments and non recovery of overpaid amount resulted in loss of Rs 1.713 million.

The matter was reported to DCO and DDOs concerned in November, 2015. Dy. DEO (EE-M) Liaqat Pur and (EE-W) Khan Pur neither submitted the working papers nor attended the DAC meeting. Head Master Government Higher Secondary School Khan Bela replied that according to the judgment of Supreme Court of Pakistan there was no need to recover such amount, which was not accepted as recovery was allowed and re-fixation of pay was ordered by the honourable court w.e.f. 23.09.2013. Head master Government High School Nawaz Wasa replied that notices had been issued to the concerned for recovery. Head Master Government Pilot Secondary School Rahim Yar Khan and Higher Secondary School Feroza admitted the recovery and replied that recovery would be effected. DAC in its meeting held in January, 2016 directed to effect the recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.713 million besides re-fixation of pay and initiating disciplinary proceedings against the person(s) held responsible, under intimation to Audit.

[AIR Paras: 6, 12, 6, 3, 1 & 1]

1.2.3.11 Loss due to purchase of T.S.T materials from distant quarry– Rs 1.180 million

According to Chief Engineer Punjab High Way Department letter no. 954-98/m(I), dated 02-10-2007, the 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 Koh-E-Sulaiman range, district Dera Ghazi Khan.

District Officer (Roads) Rahim Yar Khan allowed purchase of T.S.T (Triple Surface Treatment) materials from Sikhan Wali Quarry, Sargodha (distant quarry from site of work) rather than Girdu, Sakhi Sarwar (nearest quarry) and allowed excess payment for extra distance to the contractors of nineteen (19) development schemes. The situation resulted into loss of Rs 1.180 million during 2014-15. **(Annex – K)**

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 1.180 million.

The matter was reported to the DCO and DDO concerned in November, 2015. The department replied that material available at Sakhi Sarwar quarry was not suitable and also in small quantity but no documentary evidence was produced in support of reply. DAC in its meeting held in January, 2016 directed that the clarification may be sought from the quarter concerned within two months. No progress was intimated to Audit till finalization of the Report.

Audit recommends recovery of Rs 1.180 million besides fixing of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Para: 7]

ANNEX

Annex-A

Part-I

**Memorandum for Departmental Accounts Committee Paras Pertaining to
Current Audit Year 2015-16**

(Rupees in Million)

DDOs	Sr. No.	Para No.	Audit Observation	Amount
DCO Rahim Yar Khan	1	6	Loss to Govt. due to Purchase of Fuel on Higher Rates	0.082
EDO (F&P) Rahim Yar Khan	2	3	Unjustified budgeting by giving PCA allowance in irrelevant office	0.42
	3	4	Chances of misappropriation due to non-reporting of fixed assets	153.367
	4	9	Unjustified release of supplementary grants	852.452
	5	12	Provision of excess budget	2083.417
	6	16	Loss to Government treasury due to unjustified / baseless budgeting and subsequent expenditure	14.886
DO (Forest) Rahim Yar Khan	7	2	Loss to Govt. by extending undue favour to the contractors	0.171
	8	3	Loss to Govt. due to non-finalization of cases	0.993
	9	4	Loss to Govt. due to non-recovery of income tax due to non-recovery of Auctioned amount from the contractors	0.054
	10	6	Doubtful expenditure on nurseries and road side plantation	10.415
	11	7	Doubtful expenditure on POL	0.15
	12	8	Bogus expenditure on Repair of Transport	0.112
DO (Live Stock) Rahim Yar Khan	13	1	Recovery of conveyance allowance from person using Govt. Vehicle	0.075
	14	2	Unauthorized drawl of S.S.B allowance by employees on regularization recovery	0.028
	15	4	Irregular payment of Medicine form the supplier	2.79
	16	11	Loss to Govt. Treasury due to Non Auction of Vehicle	0.25
DO (FOWM)	17	4	Irregular Expenditure on repair of vehicle	0.546
	18	5	Irregular Payment of POL bill	0.08

DDOs	Sr. No.	Para No.	Audit Observation	Amount
Rahim Yar Khan	19	6	Non /Less Utilization of Grants	1.076
	20	7	In fructuous Expenditure on the Salaries of Tractor Operators	0.582
	21	10	Burden on public exchequer and in-fructuous expenditure	15.604
Dy. DO (Agriculture) Rahim Yar Khan	22	4	Non Utilization of Budget	0.12
EDO (CD) Rahim Yar Khan	23	1	Irregular Expenditure due to non-observance of Austerity Measures	0.359
	24	2	Doubtful Expenditure on Stationery, Printing and other Store Items and Misappropriation	3.928
	25	3	Non accountal of Store Items into Stock	0.274
	26	4	Doubtful Expenditure on R & M of Machinery and Furniture	0.355
	27	6	Unjustified Expenditure on Hot & Cold weather charges	0.131
	28	7	Loss to Govt. due to non-deduction of GST	6.683
	29	8	Unauthorized Execution and Payment of Items not provided in TS Estimate	0.764
	30	9	Unauthorized Execution and Payment of Items in excess of TS Estimate	0.158
	31	10	Unauthorized Execution and Payment of Items with unjustified Rate Analysis	2.958
	32	11	Overpayment due to non-reduction of composite rates of concrete	0.397
	33	14	Loss to Govt. due to non-deposit of Income Tax into Govt. treasury Rs. 959,269/- and interest thereof Rs. 359,726	1.319

DDOs	Sr. No.	Para No.	Audit Observation	Amount
Special Education Centre Sadiq Abad	34	1	Payment of conveyance allowance during leave periods	0.097
	35	3	Irregular Payment of Pay And Allowance Due To Shifting of HQ	0.699
	36	4	Irregular Payment Of Pending Liabilities	0.17
	37	5	Irregular Repair Of Vehicle	0.172
	38	6	Irregular Purchase Machinery due to Non Observing of Austerity Measures	0.078
	39	7	Un-Authorized/Irregular Increase In Non-Salary Budget	0.157
	40	8	Unauthorized Drawl of S.S.B Allowance On Regularization Recovery Of Rs12,000 And Purchase Of Fuel At Higher Rates	0.017
EDO (Education) Rahim Yar Khan	41	1	Irregular & Non verification of Purchase of Furniture, Plant & Machinery and Others	74.214
	42	2	Non Deduction of L.D Charges	0.953
	43	3	Irregular Recruitment of Educator Teachers	0
	44	4	Misappropriation / Fraudulent / Double Payment on Account of POL	0.183
	45	5	Irregular Payment of Pay and Allowances	7.999
	46	7	Unauthorized Drawl of Pay and Allowances without Performing Duties of The Post	0.727
	47	8	Irregular Posting and Payment of Pay & Allowances to AEOs	0.446
	48	9	Unjustified Expenditure on TA/DA	0.223

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	49	10	Irregular / Doubtful Distribution of Stipend	64.976
	50	13	Over Payment of Conveyance during Leave Period	0.862
	51	14	Irregular Expenditure on POL	0.485
	52	15	Un-sound Budgeting / Non-surrender of Anticipated Savings	0.761
	53	16	Non Curtailment of Budget / Un-authorized Increase in Budget and Irregular Expenditure of Non Salary Budget	1.109
Dy. DEO (EE-M) Khan Pur	54	1	Irregular Expenditure of Furniture purchase due to splitting	4.07
	55	3	Irregular payment of charge allowance	0.027
	56	4	Irregular payment of Integrated Allowance	0.18
	57	5	Non-refund of Un-spent balance of SMC	0.161
	58	6	Irregular Expenditure Due To Non Observance Of Austerity Measures	0.135
	59	7	Irregular transfer of NSB funds amounting to Rs.171,602 , and non-refund of fund	0.208
	60	8	Irregular Award of BPS-15 to OT Teachers	0.353
	61	9	Non Deduction of Income Tax on Rent of School Building	0.045
	62	10	Unauthorized drawl of Pay and allowances on Regularization	0.187
	63	11	Misappropriation of NSB Funds	0.042
	64	12	Unjustified Drawl of POL bill	0.072

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	65	13	Unjustified Expenditure out of Head Fair & Exhibition	0.051
	66	14	Unjustified Expenditure of Uniform	0.045
	67	15	Unjustified Expenditure of Stationery and store items	0.396
	68	17	Non-accountal of Steel Almiraha	0.025
	69	18	Unjustified Expenditure of Repair of Furniture and Machinery	0.061
	70	19	Irregular Payment of bill of previous year	0.131
Dy. DEO (EE-W) Rahim Yar Khan	71	1	Non Verification of Deposit	0.543
	72	2	Loss to Government due to Irregular Drawl of Integrated allowance	0.097
	73	4	Loss to Government due to Non Deduction of Income Tax on Rent of Building	0.019
	74	5	Loss to Government due to Doubtful Payment to Ghost School Teachers	1.92
	75	6	Irregular payment of arrears of pay and allowances without additional Budget	0.661
	76	7	Unjustified Payment of Inspection Allowance due to Non Performing of Supervisory Duties by AEO's	0.72
	77	8	Non Maintenance of Record	0.033
	78	12	Irregular Payment of Pay & Allowances for the Absent period	0.12
	79	14	Non Utilization of Budget million	15.335
Dy. DEO (EE-W)	80	1	Unauthorized Expenditure on Electricity	0.179

DDOs	Sr. No.	Para No.	Audit Observation	Amount
Khan Pur	81	2	Non-Conduction of Internal Audit and Irregular Payment of Stipend	0.173
	82	3	Irregular Purchase of Furniture and Others	0.216
	83	4	Overpayment on account of Charge allowance and Integrated Allowance	0.159
	84	5	Non Curtailment of Budget / Un-authorized Increase in Budget and Irregular Expenditure of Non Salary Budget	0.389
	85	6	Physical Verification of Schools	0.819
	86	7	Irregular / Doubtful Expenditure on POL	0.381
	87	8	Un-authorized Payment of Health Professional and HSRP Allowance	0.053
	88	9	Irregular Payment to Schools	0.28
	89	11	Unauthorized Payment of GST & Income Tax by School Instead of Deduction from Suppliers	0.417
	90	13	Un-sound Budgeting / Non-surrender of Anticipated Savings	0.991
	91	14	Irregular Expenditure by Schools	2.536
	92	15	Fictitious Drawl of TA/DA and Non Availability of Vouched Accounts / Concealment of Record	0.465
	93	16	Irregular Payment of Arrears of Pay and Allowances without additional budget	2.015
	94	17	Non utilization of Fund by the Schools	2.563
	95	18	Record of unserviceable stock material / trees	1.6
	96	19	Doubtful Expenditure on Repair of Vehicle	0.217

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	97	20	Un-authorized Retention of Fund and Difference in Cash Book Balance and Bank Balance	0.7
	98	21	Unauthorized drawl of pay and allowances during Study Leave	0.019
	99	22	Doubtful Expenditure on Repair of Machinery, Furniture & Equipment	0.121
	100	23	Un-Authorized Appointment of EST Irregular Expenditure	3.766
	101	24	Irregular Expenditure on different Items of Others and Cost of Others	0.214
	102	25	Irregular Expenditure due to Misclassification	0.108
	103	26	Irregular Expenditure on Stationery and Printing	0.263
	104	27	Irregular Posting and Payment of Pay & Allowances to AEOs	0.332
	105	28	Doubtful Expenditure on Fair & Exhibition	0.074
	106	29	Irregular Expenditure on Hot & Cold	0.079
Dy. DEO (EE-M) Liaqat Pur	107	2	Irregular payment of Integrated Allowance	0.14
	108	3	Un-authorized drawl of pay and allowances on Regularization	0.759
	109	4	Irregular payment of charge allowance	0.222
	110	5	Irregular payment of arrears of pay and allowances without additional budget	1.618
	111	7	Unauthorized payment of pay and allowances during EOL	0.032
	112	8	Irregular expenditure due to purchase of sweets out of Head F & Exhibition	0.066

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	113	9	Non-accountal of store and other items	0.294
	114	10	Irregular Expenditure due to non-observance of Austerity Measures	0.584
	115	12	Irregular Grant of Advance Increments to F.A PTC Teacher	0.155
	116	13	Irregular appointment of O.T and award of BPS-15 Recovery of Rs.223,500 & Unauthorized drawn of advance increments Rs 41,682	0.265
	117	14	Unjustified Expenditure of Coal, Photostats copies and Newspaper	0.137
	118	15	Unnecessary Purchase of different items & Unjustified Expenditure of Repair of Furniture & Machinery amounting out of Head 6141	0.124
	119	16	Unjustified Drawl of POL bill	0.224
	120	17	Non-deposit of GST & Income Tax due to none deduction of Sales Tax Rs.7504/ Income Tax Rs.6457	0.014
	121	18	Ambiguous Issuance of Consumable Items & repair of furniture and machinery and equipment	0.567
	122	19	Fraudulent drawl of Pay in BPS 14 by change the word as O.T as A.T	2.533
Principal Govt. Pilot Secondary School Rahim Yar Khan	123	2	Non Curtailment of Budget / Un-authorized Increase in Budget and Irregular Expenditure of Non Salary Budget	0.656
	124	3	Doubtful Expenditure on Repair of Machinery, Furniture & Equipment	0.78
	125	4	Unauthorized Retention to Employee in Government Service & Loss of Student Education	0
	126	5	Irregular Expenditure on Hot & Cold	0.075
	127	7	Irregular Expenditure on different Items of Others and Cost of Others	0.691

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	128	8	Irregular Appointment of (AT) Irregular Expenditure of Rs 2,941,564 / Recovery of Rs 1,189,460	4.131
	129	9	Irregular Expenditure due to Misclassification	0.322
	130	10	Irregular Purchase of Furniture and Others	0.389
	131	11	Un-justified Expenditure on Repair of Building	0.476
	132	12	Non Deduction of L.D (Liquidated Damages) Charges	0.032
	133	13	Doubtful Expenditure on Fair & Exhibition	0.143
	134	14	Unauthorized Drawl of Pay Due to Wrong Fixation	0.081
	135	15	Irregular Expenditure on Stationery without Calling Quotations	0.514
	136	16	Loss To Govt. Due To Irregular Appointment of O.T without Heaving Prescribe Professional Qualification of the Post	3.731
	137	17	Irregular Purchase of Vocational Training Equipment	0.292
	138	18	Doubtful Appointment of EST (DM) Irregular Expenditure	3.919
	139	19	Un-justified Expenditure on Repair of Building	0.5
	140	20	Irregular Payments of Arrears of Pay and Allowances without Additional Budget	0.521
Govt. High School Taj Garh Rahim Yar Khan	141	3	Loss due to unauthorized payment of conveyance / mobility allowance during winter of leaves	0.207
	142	4	Non Utilization of Budget	0.265

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	143	5	Irregular Expenditure on Pay & Allowances	2.789
	144	6	Irregular purchases out of NSB funds violating procurement and financial guidelines for school council	0.241
	145	12	Irregular Expenditure On Pay & Allowances Due To Appointment Below Prescribed Qualification	6.270
Govt. Higher Secondary School Feroza	146	2	Irregular Purchase of Furniture	1.000
	147	3	Irregular Consumption of Electricity and Payment during off Days of School	0.189
	148	4	Irregular Expenditure on different Items	0.149
	149	5	Irregular Expenditure on Stationery without Calling Quotations	0.104
	150	6	Un-Authorized Award of Advance Increment and Wrong Fixation there after Recovery of Rs 686,262 total Irregular Expenditure Rs 3.146 million	3.832
	151	7	Unjustified Expenditure on TA/DA	0.261
	152	8	Irregular Expenditure on POL	0.087
	153	9	Irregular Expenditure on Hot & Cold	0.047
	154	11	Un-justified Expenditure on Repair of Building	0.697
	155	12	Non Reconciliation & Verification of Expenditure	68.833
	156	13	Unauthorized Drawl of Integrated Allowance due to Irrelevant Cadre	0.059
	157	14	Doubtful Expenditure on Repair of Machinery, Furniture & Equipment	0.162

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	158	16	Irregular Expenditure due to Misclassification	0.160
	159	17	Unauthorized Payment of Pay and Allowances after Retirement	0.066
Govt. High School Nawaz Wasa	160	2	Un-authorized drawl of Pay and allowances on Regularization	0.159
	161	4	Unjustified award of BPS-09	0.202
	162	5	Unjustified award of Qualification Allowance	0.109
	163	6	Irregular payment of arrears of pay and allowances without additional Budget	0.161
	164	7	Irregular Expenditure due to non-observance of Austerity Measures	0.072
	165	8	Non Maintenance of Record	0.406
	166	9	Irregular Expenditure by splitting the indents	0.109
	167	10	Doubtful expenditure on electricity bills	0.077
Govt. High School Ahmed Pur Lama	168	1	Doubtful Expenditure due to non-preparation of repair Register of Furniture & Fixture	0.105
	169	2	Unauthorized Payment of Mobility / Conveyance allowance during vocation periods	0.217
	170	3	Doubtful Consumption of POL due to Non Maintenance of Record	0.07
	171	4	Irregular Expenditure On Pay & Allowances Due To Appointment Below Prescribed Qualification	5.64
	172	6	Non Utilization of Budget	0.265
	173	7	Unauthorized purchase of Computer Software	0.025
	174	9	Doubtful Expenditure on Hot & Coal	0.075
	175	10	Loss to Government due to Unnecessary Expenditure	0.02
	176	11	Non-Conduction of Internal Audit	0

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	177	12	Schedule of Payments	0
Govt. Boys Higher Secondary School Zahir Peer	178	1	unjustified double benefits	2.218
	179	2	Irregular payments of arrears of pay and allowances without additional budget	0.048
	180	3	Misappropriation	0.25
	181	4	Non refund of house building & GP fund advances	0.596
	182	5	Unauthorized drawl of pay and allowances	0.14
	183	6	Irregular award of advance increments to elementary school teachers on account of B. Ed & M.A	0.029
	184	8	Irregular purchase of store items out of (NSB budget)	0.826
	185	10	Irregular award of advance increments to the school teacher's	0.517
	186	11	Irregular drawl of pay and allowances due to erratic posting	0.549
Govt. Boys Higher Secondary School Khan Bela	187	1	Irregular expenditure on pay and allowances due to doubtful appointment orders of Mr. Shehbaz Muhammad.	1.829
	188	2	Unjustified double benefits	2.218
	189	3	Unauthorized drawl of pay and allowances	0.157
	190	4	Irregular expenditure of pay due to non-provision of record of suspension and re-instatement in service	0.021
	191	5	Irregular expenditure of pay due to unjustified promotion as SST (General)	0.633

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	192	7	Irregular payments of arrears of pay and allowances without additional budget	0.066
	193	8	Irregular purchase of store items out of (NSB Budget)	0.22
Govt. Boys Higher Secondary School Bahadar Pur Sadiq Abad	194	1	Excess/irregular and Unauthorized Drawl of Pay & allowances	0.205
	195	2	Non Curtailment of Budget / Un-authorized Increase in Budget and Irregular Expenditure of Non Salary Budget	0.297
	196	3	Doubtful Expenditure on Repair of Machinery, Furniture & Equipment	0.247
	197	4	Irregular Award of Advance Increments to Elementary School Teachers on Account of B.Ed & M.A	0.026
	198	6	Irregular Expenditure on different Items of Others and Cost of Others	0.124
	199	7	Non /Less Deposit of Tuition Fee and Student Fund	0.454
	200	8	Irregular Expenditure due to Misclassification	0.228
	201	9	Irregular Purchase of Furniture, Machinery and Others	0.547
	202	10	Un-justified Expenditure on Repair of Building	0.331
	203	11	Irregular Expenditure on Stationery & Printing without Calling Quotations	0.175
	204	12	Irregular Payments of Arrears of Pay and Allowances without Additional Budget	0.254
	205	13	Un-justified Expenditure on Repair of Building	0.3
	206	14	Non Verification / Reconciliation of Expenditure	117.261
	207	15	Non Availability of Service Books of Staff	7.106

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	208	16	Non production of record	0
EDO (Health) Rahim Yar Khan	209	3	Recovery due to Purchase of Medicines at Higher Rates	0.113
	210	6	Non Recovery of Professional Tax	0.034
	211	8	Irregular/unauthorized Purchase of tyre and Fictitious Expenditure on Repair of Vehicle	0.237
	212	9	Loss Due To Non-Renewal / Non Registration Of Drug Licenses and Poor Performance Of the staff And No Action Against Unregistered Medical Stores, Dispenser And Diploma Holders.	1
	213	11	Irregular Payment of Pending Liabilities	0.317
	214	12	Purchase of Medicine in Excess of Requirement and Non Distribution	0.918
DO (Health) Rahim Yar Khan	215	2	Irregular Expenditure due to non-observance of Austerity Measures	0.327
	216	8	Irregular payment of POL bills of previous years	2.228
	217	9	Irregular expenditure due to non-observing of Austerity Measures	2.331
	218	10	Unauthorized drawl of Practice Compensatory Allowance	0.32
	219	11	Loss to Government due to excess drawl of POL by showing excess mileage / Kilometer	0.348
	220	13	Non-deposit of Sale Proceeds of Used Mobil Oil	0.05
	221	14	Non-obtaining of discount on Local Purchase of Medicine	0.02
	222	15	Loss to Government due to drawl of Mobile Oil before mileage covered	0.179

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	223	16	Irregular / Unjustified Payment of T.A. /D.A. Bills amounting to Rs. 728,585 recovery of Rs.117, 105	0.846
	224	19	Irregular Expenditure of Repair of Vehicle	0.254
	225	20	Unjustified drawl of bill of Electric material	0.154
	226	21	Irregular Expenditure on purchase of Stationery Rs. 857,584 & Printing Rs. 1,550,376	0.276
	227	25	Mis-appropriation of stock at MCH Centers	0.3
	228	26	Purchase of stationery (File covers) at excess rate	0.132
	229	27	Non-verification of Deposits of purchee fee of BHUs	0
Director DHDC Rahim Yar Khan	230	1	Unauthorized re-appointment of terminated staff	0.964
	231	2	Doubtful Expenditure on Repair of Vehicle	0.047
	232	5	Loss to Government due to Misuse of Electricity	0.283
	233	6	Irregular Expenditure on Training Participant	0.01
	234	8	Unauthorized Appointment of Official against leave Arrangement	1.363
THQ Hospital Liaqat Pur	235	1	Un-authorized drawl of Adhoc Relief Allowance (2010) 50 % of pay by Doctors	0.24
	236	3	Unauthorized drawl of allowances by the doctors and staff	0.075
	237	4	Irregular / un-authorized drawl of pay and allowances	0.354
	238	5	Irregular payment of pay and allowances due to shifting of Headquarter	0.576

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	239	9	Mis-procuremnet of store items and misappropriation through fictitious billing	0.262
	240	10	Irregular expenditure of repair of X-ray and Nebulizer machine	0.395
	241	11	Irregular expenditure of printing and publishing	0.146
	242	13	Irregular purchase of local medicine	0.239
	243	14	Un-authorized / Irregular increase in non-salary budget	0.395
	244	15	Non-deposit of fees	0.014
	245	16	Irregular payment of pending liabilities	0.048
RHC Allah Abad	246	1	Irregular expenditure due to non-observing Austerity Measures	0.102
	247	2	Non-accountal of store items in to stock	0.104
	248	4	Doubtful expenditure	0.165
	249	5	Irregular drawl of Adhoc Relief Allowance (2010) 50 % of pay by the doctors	0.594
	250	8	Un-authorized drawl of Practice Compensatory Allowance	0.371
	251	9	Un-authorized drawl of allowances during leaves	0.329
	252	10	Non Less deposit of receipt	0.069
	253	11	Loss to Government due to excess consumption of Mobile Oil	0.078
	254	12	Non-deposit of sale proceeds of used mobile oil	0.076

DDOs	Sr. No.	Para No.	Audit Observation	Amount
RHC Khan Bela	255	2	Loss to Govt. due to non-deduction water charges from the resident of residences	0.031
	256	3	Non-recovery of repair & maintenance charges 10 %due to allotment of residences over and above entitlement	0.029
	257	4	Non-recovery of 5 % Repair & Maintenance Charges	0.043
	258	5	Irregular Payment of pay and allowances without performing the duties of Post	0.331
	259	6	Non-deposit of x-ray Fixer Water	0.049
	260	7	Loss to Govt. due to Purchase of Fuel on Higher Rates	0.028
	261	8	Non deposit of sale proceeds of used Mobil Oil	0.05
	262	9	Loss to Govt. due to Non Observing Austerity Measures on account of Electricity	0.112
	263	10	Purchase of store in excess of demand	0.393
	264	11	Irregular Purchase of X-ray	0.7
	265	12	Purchase of Bedding Clothing /Mattress Molty Foam in excess of demand/ Unnecessary Purchase	0.374
	266	13	Irregular Expenditure on account of Repair of Machinery	0.599
	267	14	Unjustified Expenditure due to Issuance of Medicine	0.42
	268	15	Unjustified Expenditure on account of Printing & Stationery	0.048
269	16	Unjustified Expenditure on account of Repair of Machinery & Electrical Items	0.112	

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	270	17	Misuse of electricity/Unjustified Expenditure of Electricity amounting to Rs.1,266,621 recovery of Rs.720,000	1.987
	271	19	Non-availing of discount on LP and purchase of Vaccine at excess rate	0.022
DO (Buildings) Rahim Yar Khan	272	1	Loss to Govt. due to non-deduction of "water charges" for residents of "officer's colony"	0.261
	273	2	Purchase of goods without provision of sales tax invoices by manufacturers / importers / suppliers	213.95
	274	3	Loss to Govt. due to payment of excess quantities & excess items to contractor against the provision of technical sanction estimate	3.042
	275	4	Unjustified expenditure on annual repair	15.436
	276	7	Irregular expenditure due to change in scope of work	29.933
	277	10	Non maintenance of record of security years wise	17.999
	278	13	Loss to Govt. due to unjustified payment of 20 % contractor's profit and overhead charges	0.871
	279	19	Overpayment on account of Diesel due to price variation	0.543
	280	20	Doubtful difference between departmental expenditure statement and FI data maintained in District Accounts Office	5.041
	281	22	Unjustified payment to consultant's Rs1960,000 and non-recovery of general sales tax from consultants	0.314
DO (Roads) Rahim Yar Khan	282	5	Un-justified payment of price variation	1.427
	283	6	Non recovery of lease rent for approaches to petrol pumps	1.045
	284	9	Irregular payment of price variation	0.228

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	285	10	Unauthorized Refund of Additional Performance Securities before Prescribed Period	8.12
	286	11	Loss to Govt. due to non-deduction of GST	80.093
	287	12	Overpayment due to non-performance of compaction tests and non-deduction of shrinkage	2.39
	288	13	Overpayment due to non-reduction of composite rates of concrete	0.086
	289	14	Undue favour in inquiry proceedings	11.5
	290	15	Un-justified payment with Final bills of Nil amount	223.252
	291	17	Doubtful Difference between Departmental Expenditure Statement and FI Data Maintained in District Accounts Office	1.616
	292	20	Unjustified Releases of Securities	28.979
	293	21	Doubtful expenditure on POL and repair of vehicles due to non-maintenance of record	2.397
	294	22	Doubtful Expenditure due to non-preparation of repair Register of Furniture & Fixture and Machinery & Equipment's	0.432
	295	24	Un-justified expenditure on photocopies	0.752
	296	26	Irregular Expenditure due to non-observance of Austerity Measures	1.928
	297	27	Irregular Payment of different allowances	0.057

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.	Audit Observation	Amount
EDO (F&P) Rahim Yar Kan	1.	3	Un-Justified Late Uploading of Releases onto SAP System	
	2.	4	Loss to Govt. Treasury due to Un-Justified Payment of Pay and Allowances more than Sanctioned Posts.	9,795,240
	3.	12	Loss to Govt. due to Doubtful / Un-Justified Travelling with Unjustified fuel consumption Average and Non-Deduction of Income Tax from POL Bills	299,569
	4.	9	Non Reporting of Fixed Assets.	39,822,067
DO (OFWM) Rahim Yar Kan	5.	12	Loss to Govt. due to Doubtful / Un-Justified Travelling with Unjustified Fuel Consumption Average and Non-Deduction of Income Tax.	299,569
	6.	19	Unjustified expenditure on Repair of vehicle.	512,712
	7.	27	Misappropriation of Trees. Rs 27,615,000	515,000
DO (Live Stock) Rahim Yar Kan	8.	12	Bogus repair of vehicle.	183,638
	9.	15	Invalid expenditure on POL	548,130
	10.	17	Unjustified expenditure on POL	171,863
	11.	18	Irregular purchase of tyres.	45,750
	12.	19	Illegal charging of fee by the veterinary staff.	300450
DO (Environment) Rahim Yar Kan	13.	1	Loss to Govt. due to Unjustified Expenditures.	213,175
	14.	2	Loss to Govt. due to Unjustified Expenditure of Sign Boards.	83,500
	15.	3	Loss to Govt. due to Unjustified Expenditure under the Head of "Hot and Cold".	39,075
	16.	7	Loss to Govt. Treasury due to Un-Justified Drawl of TA/DA.	360,000
	17.	9	Loss to Govt. due to Purchase of Store Items on Higher Rates.	236,028
	18.	10	Loss to Govt. Treasury due to Non Issuance of	225,000

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			Environmental Approval to Various Businesses.	
	19.	11	Non Removal of CNG Cylinders from School Vans and Public Transport	
Dy DO (OFWM) LIAQAT PUR	20.	7	Unjustified Purchase and Consumption of POL in Excess of the Capacity of the POL Tank.	26,100
	21.	8	Shortage of Stock.	125,000
	22.	3	Excess Expenditure than Budget Allocation.	515,650
EDO (Health) Rahim Yar Kan	23.	2	Irregular Purchase of Medicine due to Avoiding National Formulary.	27,543,000
	24.	5	Bogus Expenditure on Advertising Loss to Government.	163,986
	25.	6	Profligate / Extravagant / Fictitious Expenditure on POL.	633,938
	26.	9	Doubtful Expenditure on Transportation of Goods.	75,900
	27.	11	Poor Performance of Drug Inspectors and no Action against Unregistered Medical Stores, Dispenser and Diploma Holders	0
	28.	12	Doubtful Expenditure on Purchase of General Store Items.	193,496
	29.	14	Doubtful Expenditure on Stationery and Printing Items.	211,060
	30.	16	Doubtful Expenditure on Repair of Vehicle –	205,181
	31.	17	Profligate Expenditure / Either Concealing of Record Loss to Government	350,156
	32.	19	Non Auction and Collection of Record of Old Material and Trees	
	33.	20	Irregular Drawn of T.A/ D.A	911,656
	34.	23	Duplication in Maintenance of Record	43,545,000
DO (Health) Rahim Yar Kan	35.	3	Unjustified Expenditure Due To Splitting	18,010
	36.	9	Arrear drawn and misappropriated on account of risk allowance.	540,000
	37.	11	Unjustified payment of private bills of electricity.	173,045
	38.	15	Bogus recruitment and non recovery of charges.	9,795,240
	39.	16	Mis-Appropriation Of Stock At MCH Centers	628,493
	40.	17	Un- Authorized Drawl Of NPA	144,387
	41.	18	Unjustified Expenditure On Transportation	149,050
	42.	19	Loss to government of due to non maintenance of buildings by PRSP	5,808,904

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	43.	21	Unjustified expenditure due to non observing PPRA rules	417,334
THQ Hospital Sadiq Abad	44.	4	Loss due to Payment of Salary due Absent Period and Unauthorized Processing of Resignation of Employee	267,126
	45.	5	Loss due to Unauthorized Payment 30 % Social Security Benefit etc and Non deduction of B.F, G.I and GPF –	32,960
	46.	9	Irregular and Doubtful Expenditure on Repair of X-Ray Machine –	80,000
	47.	10	Irregular Expenditure on Repair of Generator	51,000
	48.	11	Irregular Expenditure on Bedding and Clothing-	397,340
	49.	12	Excessive Consumption of POL	51,040
	50.	13	Irregular Expenditure on Pay and Allowances without Performing Duties of the Post –	772,954
	51.	14	Loss due Unjustified Expenditure on Repair of Ambulance –	14,550
	52.	15	Loss due to Non Disposal of Scrap etc -	30,050
ZHO Rahim Yar Kan	53.	6	doubtful expenditure on pol and repair of vehicle,	1,252,515
	54.	7	irregular expenditure on purchase of stationary and store items.	327,677
	55.	8	loss to govt. due to misappropriation in stationary items.	66,610
	56.	9	loss to govt due to theft of motorcycle estimated valuing	70,000
RHC 173-P RAHIM YAR KHAN	57.	4	Doubtful Expenditure on Stationery and Printing Items	875,698
	58.	9	Irregular Expenditure on Local Purchase of Medicine	246,404
	59.	10	Doubtful purchase and consumption of Strychnine powder loss to Govt.	114,585
	60.	11	Unjustified expenditure on Repair of vehicle	1,171,654
	61.	13	Doubtful Expenditure on Repair of Machinery and Furniture –	449,785
	62.	15	Irregular Purchase of X-Ray –	1,840,994
	63.	18	Doubtful Expenditure on Purchase of Insecticides and General Store Items –	2,409,448
	64.	22	Non Production of Record –	94,086
RHC Sahja	65.	1	Non-payment/theft of electricity.	649,000
	66.	5	Bogus quotationing process	558,180
	67.	7	Misappropriation of stock	133,688

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	68.	10	Non-recovery of penal rent charges.	945,300
	69.	12	Non-Production / Maintenance of Record.	
RHC Nawaz Abad	70.	9	Irregular Expenditure on Purchase of X-Ray films, Bedding and Clothing.	824,252
	71.	12	Unjustified Expenditure on Repair of Ambulance	226,758
	72.	9	doubtful disbursements of stock	2,532,000
EDO (Education) Rahim Yar Khan	73.	10	purchase of furniture without proper advertisement and response time	448,615
	74.	11	unauthorized retention of unspent balance of stipend	33,907,524
	75.	18	Un u authorized/irregular increase in expenditure.	406,542
	76.	19	Doubtful expenditure/ irregular expenditure.	606,557
	77.	5	Irregular Grant of Advance Increment to F.A 3rd Division PTC Teacher Recovery	232,736
Dy.D.E.O (EE-M) Sadiq Abad	78.	11	Doubtful payment of arrears of pay and allowances.	747,485
	79.	12	Irregular expenditure on POL	477,866
	80.	13	irregular repair of vehicles	97,520
	81.	14	Unauthorized /irregular expenditure on purchase of furniture.	49,960
	82.	15	doubtful expenditure on repair of machinery	73,130
	83.	9	irregular repair of vehicles –	231,326
Dy.D.E.O (EE-M) RAHIM YAR KHAN	84.	10	irregular expenditure on POL	576,000
	85.	11	doubtful expenditure on hot and cold – .	24,570
	86.	12	doubtful expenditure on repair of machinery	65,000
	87.	13	improper maintenance of record	
	88.	1	Loss to Govt. due to Misappropriation on the behalf of Schools.	1,983,993
	89.	2	Non Production of Vouched Accounts.	748,629
	90.	3	Loss to Govt. due to Misappropriation under the Head of Repair of Transport and Uniform.	242,886
Dy.DEO (EE-W) LIAQAT PUR	91.	4	Loss to Govt. due to Unjustified / Illogical Expenditures.	616,494
	92.	5	Loss to Govt. due to Unjustified / Illogical Expenditures regarding Repair of Machinery.	97,735
	93.	6	Misappropriation of Funds through Fictitious Billing.	597,916
	94.	7	Loss to Govt. due to Purchase of Store Items on Higher Rates.	201,086
	95.	9	Loss to Govt. Treasury due to Unjustified Payment of	486,000

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			Integrated Allowance.	
	96.	10	Loss to Govt. due to Unjustified Expenditure shown regarding Repair of Dangerous Buildings.	1,800,611
	97.	13	Loss to Govt. due to Unjustified Expenditure regarding Repair of School Buildings.	9,018,304
	98.	14	Loss to Govt. due to Unnecessary White Washing, Painting and Coloring of School Buildings.	5,991,138
	99.	15	Irregular Collection of Different Illegal Fees from Schools (approximately) -	65,495
	100.	19	Loss to Govt. due to Unjustified Drawl of Pay and Allowances by Absent Employees	1,300,000
	101.	20	Illogical Higher / Further Qualifications and Doubtful Drawl of Qualification Allowance (approx)	558,500
	102.	21	Loss to Govt. due to Unjustified Drawl from NSB	578,401
	103.	22	Loss to Govt. due to Personal Use of Official Vehicles	180,826
S.H.M GHS (Tameer-e-Millat) RAHIM YAR KHAN	104.	5	irregular expenditure on repair and maintenance without observing procurement and financial guidelines for school council rules	521,407
	105.	7	Loss to govt. treasury due to non auction of tress valuing.	211,860
S.H.M GHS (FatehPurAraien) RAHIM YAR KHAN	106.	3	Loss due to unauthorized payment of SSB allowance and non deduction of G.IandB. F after regularization.	64,280
	107.	4	Irregular expenditure on and allowances and recovery.	352,565
	108.	3	Irregular expenditure on repair of building	218,556
	109.	5	Irregular expenditure on account of Repair of transformer and Demand notice	34,450
	110.	6	Irregular expenditure on account of Fair and Exhibition	27,900
GG Model H/S RAHIM YAR KHAN	111.	7	Irregular Expenditure on account of purchase of furniture	140,729
	112.	8	Unjustified purchase of different items in excess of requirement.	119,720
	113.	9	Irregular and Unjustified repair of furniture	49,500
	114.	10	Non-auction of old dry trees/timber wood	260,000

DDOs	Sr. No.	Para No.	Audit Observation	Amount
GGHS Jinnah Park RAHIM YAR KHAN	115.	1	Irregular appointment of untrained teacher.	1,525,621
	116.	4	Doubtful appointment of PTC Teacher	
	117.	5	Irregular Re-appropriation of funds	221,561
	118.	6	Irregular and Unjustified expenditure on repair and white wash of building	279,695
	119.	7	Irregular Expenditure on account of purchase and Repair of furniture	149,903
	120.	8	Unjustified purchase of different items in excess of requirement.	63,530
	121.	9	Irregular expenditure on pay and allowances due to Erratic Posting	
	122.	10	Expenditure incurred in excess of budget.	36,909
Govt. Comprehensive High School RAHIM YAR KHAN	123.	2	Irregular expenditure due to unauthorized appointment	1,430,000
	124.	6	Loss due to Inadmissible Payment of Conveyance Allowance.	65,280
	125.	5	Unauthorized Expenditure on Advance Increments of B. Ed. And M.A / M.Sc.	355,364
	126.	6	Irregular Expenditure due to Unauthorized Recruitment of EST (Technical).	2,146,000
	127.	7	Loss due to Non Recovery of Salary etc in Lieu of One Month's Notice.	
	128.	8	Irregular Expenditure due to Unauthorized Appointment.	1,480,000
	129.	9	Irregular Expenditure on Purchase of Store Items	333,099
	130.	10	Non Production of Record	
GGHS Model Liaqat Pur	131.	4	Loss to Govt. due to non deduction of B.F and G.I.	44,613
	132.	5	Improper maintenance of stock registers of consumable store items	234,421
	133.	6	Doubtful expenditure on Repair of Furniture and Machinery.	302,699
	134.	7	Irregular expenditure on Repair of Building.	268,781
	135.	9	Irregular expenditure on purchase of Machinery and furniture.	291,666
	136.	10	Unauthorized drawl of annual increments.	127,098
	137.	11	Unauthorized drawl of pay due to doubtful	535,305

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			appointment / promotion order	
	138.	12	Unauthorized Retention of Public Money and Difference in closing Balance as per Cash Book and Bank Statement.	428,566
	139.	13	Wasteful Expenditure.	291,666
GBHS Model Liaqat Pur	140.	1	Irregular Award of Advance Increments to Elementary School Teachers on account of B.Ed and M.A.	938,371
	141.	5	Loss to Govt. due to non deduction of B.F and G.I.	42,211
	142.	7	Irregular award of BPS-02 to LA on regularization of service. Recovery	47,722
	143.	10	Unauthorized drawl of Science Teaching Allowance.	54,600
	144.	11	Irregular Expenditure on Purchase of furniture.	289,975
	145.	12	Misappropriation.	18,660
	146.	13	Non accountal and disbursement of bills.	36,994
	147.	14	Doubtful expenditure on consumable store items	361,390
	148.	15	Doubtful expenditure on Repair of Furniture and Machinery	129,786
	149.	16	Irregular Expenditure on Purchase of Electric Material.	299,991
	150.	17	Doubtful expenditure on account of Hot and Coal.	39,864
	151.	18	Misappropriation of funds on account of Postage.	15,000
	152.	19	Unauthorized Retention of Public Money and Difference in closing Balance as per Cash Book and Bank Statement.	316,953
Govt.Colony High School RAHIM YAR KHAN	153.	4	Loss due to Inadmissible Grant of Advance Increments / Benefit of Higher Pay Scale	156,518
	154.	6	Irregular Expenditure due to Unauthorized Recruitment of EST (Technical)	2,146,000
	155.	7	Loss due to Non Recovery of Salary etc in Lieu of One Month's Notice	
	156.	8	Irregular Expenditure due to Unauthorized Appointment	1,480,000
	157.	9	Irregular Expenditure on Purchase of Store Items	333,099
G.G.H.S Low Income Scheme KHAN PUR	158.	1	Un-Authorized Award of BPS-09 and Pay Package there after Recovery of	335,814
	159.	2	Irregular Hot and Cold	66,039
	160.	4	Un-justified expenditure on Repair of Building	714,825
	161.	6	Non Disposal of Old News Paper	6,130

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	162.	7	Advance out of Student Fund – not Refunded.	72,417
	163.	8	Doubtful Expenditure on Fare and Exhibition.	78,594
	164.	9	Un-Authorized Appointment of EST Irregular Expenditure	385,728
	165.	10	Unauthorized Drawl of Conveyance/Mobility Allowance / Conveyance Allowance during Winter Vocations and Leave	258,924
	166.	12	Doubtful purchase of different items	232,666
	167.	13	Irregular Payments of Arrears of Pay and Allowances without Additional Budget and Misclassifications	548,886
	168.	14	Doubtful Expenditure on Repair of Machinery, Furniture and Equipment.	181,407
	169.	16	Non Auction and Collection of Record of Old Material and Trees	
	170.	18	Irregular consumption of electricity and payment during off days of school.	475,777
	G.G.H.S Public English RAHIM YAR KHAN	171.	1	Unauthorized Payment due to Misclassification / Payment without Budget
172.		2	Un-justified expenditure on Repair of Building.	1,074,737
173.		3	Non Reconciliation and Verification of Expenditure.	
174.		4	Un-Authorized Payment of Integrated and Charge Allowance.	45,000
175.		5	Un-Authorized Appointment of EST Irregular Expenditure.	3,495,842
176.		6	Unauthorized Drawl of Conveyance/Mobility Allowance / Conveyance Allowance during Winter Vocations and Leave	244,041
177.		7	Irregular Grant of Advance Increments to F.A PTC Teacher	1,010,544
178.		8	Irregular Payments of Arrears of Pay and Allowances Without Additional Budget and Misclassifications	779,484
179.		9	Excess/irregular payment of allowances and increments	155,078
180.		10	Unauthorized Drawl of Advance Increments by EST on Account of M.A and B.Ed.	996,542
181.		11	Irregular / Un-authorized Expenditure on Purchase of Laptop and Other Items.	114,894
182.		12	Irregular Purchase of Furniture.	834,620

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	183.	14	Doubtful Expenditure on Repair of Machinery, Furniture and Equipment.	121,658
	184.	15	Doubtful purchase of different items.	186,646
	185.	16	Non availability of Record of G.P.F Refundable.	252,000
	186.	17	Less / Non Deduction, Deposit of GST.	15,183
	187.	18	Non availability of Vouched Accounts / Non Production of Record.	168,631
DO (Roads) Rahim Yar Khan	188.	1	Loss to Govt. due to Allowing Purchase of T.S.T Material from Far Quarry.	695,611
	189.	3	Loss to Govt. due to Non-Forfeiting Earnest Money.	597,004
	190.	4	Loss to Govt. Treasury due to Non-Recovery of Professional Tax	231,000
	191.	7	Loss to Govt. due to Misappropriation of Funds Under the Head of RandM.	28,643,283
	192.	8	Recovery due to Non Use of Steel Items of Pakistan Steel Mills Karachi.	727,554
	193.	9	Loss to Govt. Treasury due to Less Collection of Penalties for Late Renewal.	141,750
	194.	10	Loss to Govt. due to Non-Reduction of Composite Rates of Concrete.	74,013
	195.	11	Loss to Govt. due to Late Issuance of Work Order.	185,560
	196.	12	Loss to Govt. Treasury due to Non-Verification of Receipt Challans.	21,089,861
	197.	14	Loss to Govt. Treasury due to Unjustified Expenditure of TA/DA,	499,063
	198.	16	Loss to Govt. Treasury due to Irregular Drawl of Different Allowances.	30,300
	199.	17	Loss to Govt. due to Doubtful / Substandard Work	46,027,000
	200.	18	Loss to Govt. due to Unjustified Payment of 20 % Contractor Profit and Over Head Charges.	153,627
	201.	20	Loss to Govt. Treasury due to Non-Allotment of Designated Residences and Non-Deduction of House Rent Allowance and 05% Maintenance Charges.	237014
	DO (Building) Rahim Yar Khan	202.	5	Irregular expenditure on Fancy / Luxury Items
203.		7	Non-imposing of penalty for abnormal delay in completion of projects.	940,197
204.		9	Loss to Govt. due to less recovery of renewal fee and penalty on account of Late renewal of contractor.	206,125

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	205.	12	Irregular payment to work charge / contingent paid staff.	3,179,516
	206.	15	Irregular Expenditure due to Non issuance of work order by the Competent authority.	2,899,028
	207.	22	Loss to Govt. by Paying Different Rates for Non-Schedule Items of Same nature during Same Period of Time.	649,599
	208.	25	Non accountal of consumable store items into Stock.	239,297
	209.	26	Doubtful expenditure on Repair of Furniture, Machinery and Vehicles.	164,181
	210.	27	Irregular expenditure due to travelling without approved Tour Programmes.	356,119
DO (Live Stock) Rahim Yar Khan	211.	7	Non deduction / recovery of Trade / Professional tax	25,000
DO (Env.) RAHIM YAR KHAN	212.	6	Loss to Govt. Treasury due to Un-Justified Drawl of Conveyance Allowance	40,000
EDO(Health) Rahim Yar Khan	213.	7	Purchases of Medicines at Excessive Rate Rs 3.595 Million	266,000
	214.	22	Non Recovery of Professional Tax	36,000
THQ Hospital Sadiq Abad	215.	1	Loss due to Expenditure on Inadmissible Allowances – Rs 211,341	211,341
EDO (Edu) RAHIM YAR KHAN	216.	7	Doubtful / Unauthorized payment of Stipend disbursement charges	267,950
DO(Health) Rahim Yar Khan	217.	5	Fraudulent Drawl On Account Of POL	306,643
	218.	7	Fraudulent drawl On account of repair of vehicle	60,587
	219.	8	Doubtful/ Bogus Repair Of Vehicle/ Generators.	987,732
RHC 173/P Rahim Yar Khan	220.	5	Unauthorized Drawl of Allowances during Leave Rs 69,383	42,810
	221.	6	Unauthorized Drawl of Adhoc Relief Allowance (2010) 50% of Pay by the Doctors Rs 606,600	408,110
	222.	7	Loss To Govt. Due To Misappropriation of POL Through Fake Road Side Accidents	578,340
	223.	12	Non Collection of Water Charges from the Residents of RHC Rs 186,000	51,750
RHC Sahja	224.	2	loss to govt. due to un-justified / over payment of “adhoc relief allowance 2010 (50%)” and “project	393,870

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			allowance” by the doctors.	
RHC Nawaz Abad	225.	7	Unauthorized Expenditure due to Appointment on Fake Degree and Non Initiation of Criminal Proceedings against Delinquent Person(s)	558,602
	226.	11	Non Recovery / Deposit of Purchee Fee	50,830
GGHS Model Liaqat Pur	227.	3	Unauthorized drawl of Pay and allowances after regularization of service.	62,579
S.H.M GHS (Tameer-e-Millat) RAHIM YAR KHAN	228.	1	loss due to unauthorized payment of conveyance / mobility allowance during winter of leaves Rs 116,783	49,808
	229.	2	loss due to unauthorized payment of conveyance / mobility allowance during the period of leave – Rs 81,787	61,157
	230.	6	Irregular purchases out of SMC funds violating procurement and financial guidelines for school council and non deduction of I.T and non depositing of Sales Tax.	58,000
Govt. H/S Low Income Khan Pur	231.	15	Excess/irregular Payment of Allowances and Increments.	483,650
GGHS Model Liaqat Pur	232.	10	Unauthorized drawl of annual increments. Recovery.	127,098
	233.	11	Unauthorized drawl of pay due to doubtful appointment / promotion order	535,305
DO (Building) Rahim Yar Khan	234.	10	Non recovery of professional Tax.	472,000
DO(Environment) Rahim Yar Khan	235.	8	Misappropriation of Funds through Fictitious Billing.	487,427

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
NON-DEVELOPMENT						
1	Provincial Excise.	10,632,300	3,259,564	13,891,864	11,854,048	(-) 2,037,816
2	Forests.	8,573,400	138,395	8,711,795	7,915,413	(-) 796,382
3	Charges on A/c of M. V. Act.	4,689,900	37,058	4,726,958	4,132,259	(-) 594,699
4	Other Taxes & Duties.	19,945,700	1,431,543	21,377,243	18,308,682	(-) 3,068,561
5	General Administration.	193,554,600	52,607,389	246,161,989	106,873,206	(-) 139,288,783
6	Education.	7,626,807,700	716,670,568	8,343,478,268	6,732,619,651	(-) 1,610,858,617
7	Health Services.	1,131,230,600	163,353,915	1,294,584,515	1,148,850,295	(-) 145,734,220
8	Public Health.	4,006,800	529,082	4,535,882	4,066,687	(-) 469,195
9	Agriculture.	245,300,700	22,644,727	267,945,427	239,498,091	(-) 28,447,336
10	Fisheries.	1,935,500	33,300	1,968,800	1,497,331	(-) 471,469
11	Veterinary.	142,931,600	19,475,134	162,406,734	122,148,086	(-) 40,258,648
12	Co-operation.	35,957,500	98,001	36,055,501	32,671,456	(-) 3,384,045
13	Industries.	2,044,700	274,154	2,318,854	1,977,709	(-) 341,145
14	Miscellaneous Departments.	7,391,100	530,887	7,921,987	6,657,450	(-) 1,264,537
15	Civil Works.	79,710,300	5,548,580	85,258,880	62,263,623	(-) 22,995,257
16	Communications.	293,941,800	26,030,902	319,972,702	249,461,262	(-) 70,511,440
17	Miscellaneous.	32,219,600	2,192,514	34,412,114	28,083,982	(-) 6,328,132
18	Civil Defence.	9,894,200	4,209,278	14,103,478	7,536,494	(-) 6,566,984
Total Non-Development :		9,850,768,000	1,019,064,991	10,869,832,991	8,786,415,725	(-) 2,083,417,266
DEVELOPMENT						
19	Development.	1,521,009,000	1,816,486,000	3,337,495,000	2,065,939,281	(-) 1,271,555,719
Total Development :		1,521,009,000	1,816,486,000	3,337,495,000	2,065,939,281	(-) 1,271,555,719
Grand Total :		11,371,777,000	2,835,550,991	14,207,327,991	10,852,355,006	(-) 3,354,972,985

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	Dy. DEO(M) Liaqat Pur	2013-15	Detail of Sanction post and record related to recruitment.	118,554	20
2	Dy. DEO (EE-W) Khan Pur	2013-15	Service books & personal files, leaves, sale proceeds, recruitment, regularization, retired, deceased, promoted, reinstated and transferred employees, History sheet, and dead stock register. Indents, requisitions and disciplinary proceedings.	2,659,093	30
3	Government Pilot High School Rahim Yar Khan	2006-15	Record of pay and allowances paid to 19 employees	668852	22
			Record related to employees service books and personal files, tendering, grant, bank accounts, residencies, history sheet, general duty, expenditure statements. un-serviceable assets, fraud, defalcation or case of misappropriation and disciplinary proceedings	0	24
4	Government Higher Secondary School Feroza	2013-15	Some Service books and personal files of staff, reconciled expenditure statement, Tuition fee deposit challans, recruitment, manual bills	8,833,000	18
5	EDO (Health) Rahim Yar Khan	2014-15	Record of TA/DA	466,700	10
6	DO (Health) Rahim Yar Khan	2014-15	Record pertaining to budget provided to PRSP	176,800,628	03
		2014-15	Record of POL, repair of vehicle, log books etc	2,625,964	12
		2014-15	Vouched account pertaining to expenditure incurred on POL	2,853,717	23

Sr. No.	DDOs	Period of Audit	Particulars	Amount	Para No.
7	District Health Development Centre (DHDC) Rahim Yar Khan	2008-15	Record of TA/DA, permanent stock register, unserviceable stock register, log books, reconciled expenditure statement (RN-6101)	851,853	7
8	EDO (CD) Rahim Yar Khan	2014-15	Complete vouched account of different heads	3,313,840	13
9	Dy DEO (EE-W) Rahim Yar Khan	2013-15	Record related Recruitment of Educator and Inspection Register.	0	13
10	Govt. High School Ahmad Pur Lama	2009-15	History Sheet Register	0	8
11	RHC Khan Bela	2011-15	Record related X-Ray, Cost of other Store, Electricity and others.	586,290	18
12	DO (Roads) Rahim Yar Khan	2014-15	Demand / requisition from the quarter concerned, Challan of Payments etc	2,397,938	25
			Invoices, Gate Passes and Lab Test Reports regarding Quality of Bitumen used	83,748,679	8
Total				285,925,108	

Annex-D**[Para 1.2.2.5]****Irregular expenditure due to non-compliance of PPRA rules****(Amount in Rupees)**

Sr. No.	DDOs	Period	Description	Amount	Para No.
1	DO (Roads) Rahim Yar Khan	2014-15	Stationery	151,211	23
			Printing	939,744	
2	EDO (CD) Rahim Yar Khan	2013-14	Stationery	324,981	5
		2014-15		407,490	
		2013-14	Printing	299,500	
		2014-15		379,976	
3	RHC Allah Abad	2009-15	Cost of Stores	1,403,389	3
			Others	2,666,850	
			Cost of Stores	1,794,393	
4	Special Education Centre Sadiq Abad	2008-15	Uniform	2,347,810	2
5	DO (Health) Rahim Yar Khan	2014-15	Printing & Stationery	2,377,726	24
Total				13,093,070	

Annex-E
[Para 1.2.3.2]

Abnormal Delay in Completion of Projects, Non-Imposition of Penalty

1. DO (Roads) Rahim Yar Khan

(Amount in Rupees)

Sr. No.	Name of Scheme	Contractor	Bill	Agreement Amount	Expenditure Upto this Bill	Work Order No. / Date	Due Date of Completion	Date of last Record Entry	M.B No. / Page No.	Penalty
1	Rehabilitation& Maintenance of Mettled Road from Chak 139/A-147/5-R to Qasim Wala	M/S Saleem& Co.	7th R / Bill	22,828,166	20973349	2305/ 26.12.14	30.04.15	22.06.15	544/2127, P-142	2,282,817
2	Rehabilitation of Metalled Road from Pull Chak 195/1-R to 219/1-L	Aftab Ahmed Sheikh	3rd R / Bill	15,764,189	15270857	2667/ 07.01.15	30.04.15	25.05.15	557/2140, P-100	1,576,419
3	P/L Tuff Tiles in Pakistan Colony, KNP	M/S Bahoo Enterprises	3rd R Bill	4,114,976	4107895	3900/ 16.03.15	15.05.15	30.07.15	633/7055, P-127	411,498
4	Rehabilitation of M. Road from Head Fareed to Chak 186/7-R	Ch. Azhar & Co.	5th R Bill	3,444,919	3285758	2351/ 29.12.14	30.04.15	12.06.15	288/2768, P-136	344,492
5	Rehabilitation of m. Road Chak 17/P SaimNala to Head Fareed	Ch. Azhar & Co.	4th R Bill	29,998,407	29379050	2490/ 30.12.14	30.04.15	22.06.15	560/2418, P-76	2,999,841
Total										7,615,067

2.DO (Buildings) Rahim Yar Khan

(Amount in Rupees)

Sr. No.	Name of Scheme	Agreement Value	Work order No. & date	Time allowed	Extension in time	Document No.	Penalty
1	Construction of Additional Class Room GGSS I/P KHAN PUR	812,567	401-6/CB, dated 10.04.2014	01 months	08 months (10.05.2014 to 28.02.2015)	5100257159	81,257
2	Construction of B/ wall with gate and gate pillars and E.I at GBPS GharbiLIAQAT PUR	1,123,000	559, dated 12.11.2014	01 month	No	NIL	112,300
3	Rehabilitation/up-gradation of JugnoChowk Park and Tringular Park Rahim Yar Khan	11,172,060	382-92/CB dated 10.04.2014	01 month	09 months (10.05.2014 to 31.01.2015)	5100202194	1,112,000
4	Rehabilitation/Up-gradation of Triangular Park at Gulshan Iqbal Rahim Yar Khan	9,741,965	374-78/CB dated 10.04.2014	1 month	Not available	5100171258	974,269
5	Construction of Additional Class room GGHS Ghulshan Iqbal RAHIM YAR KHAN	813,104	1402-6, dated 28.04.2014	2 months	27.06.2014 to 15.07.2014	NIL	81,310
Total							3,580,459

Annex-F

[Para 1.2.3.3]

Unauthorized Payment of Conveyance / Mobility Allowance

(Amount in Rupees)

Sr. No	DDOs	No. of Employee	Period	C.A / Mobility paid during the period of leave	C.A / Mobility Allowance paid during Summer / Winter Vacations	Grand Total
1	Dy DEO(M) Liaqat Pur	1,238	2013-15	111,042	2,921,046	3,032,088
2	Dy DEO (EE-W) Rahim Yar Khan	264	2013-15	610,640	0	610,640
		1737		0	5,167,840	5,167,840
3	Dy DEO(M) Khan Pur	1044	2013-15	0	2,954,250	2,954,250
4	Dy DEO (EE-W) Khan Pur	963	2013-15	0	1,360,568	1,360,568
		171		745,359	0	745,359
5	Government High School Nawaz Wasa	116	2005-15	17,516	78,816	96,332
6	Government Pilot Secondary School Rahim Yar Khan	70	2006-15	137,878	333,026	470,904
7	Government Higher Secondary School Feroza	48	2013-15	25,211	99,518	124,729
8	Government Higher Secondary School ChowkBahadar Pur	39	2007-15	15,324	158,827	174,151
9	THQ Hospital Liaqat Pur	6	2013-15	103,080	0	103,080
		12	2013-15	355,446	0	355,446
10	RHC Khan Bela	13	2011-15	305,000	0	305,000
Total		5,721		2,426,496	13,073,891	15,500,387

Annex-G
[Para 1.2.3.5]

Non Deduction of Income Tax & payment of Sales Tax

(Amount in Rupees)

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
1	GGPS Buhoodi Pur Machian	2013-14	318015	20368	297632	318000	50597	13393	1426	65417	53030	12387
		2014-15	245466	-	70000	70000	11900	3150	-	15050	9081	5969
2	GGPS Basti NamatUllah	2013-14	330940	84000	210842	294842	35843	9488	5880	51211	35158	16053
		2014-15	165641	5550	45906	51456	7804	2066	389	10258	9944	314
3	GGPS 90/P KandhKot	2013-14	92269	-	90000	90000	15300	4050	-	19350	12589	6761
		2014-15	87711	-	30000	30000	5100	1350	-	6450	-	6450
4	GGPS Fazal Abad	2013-14	70000	9450	51498	60948	8755	2317	662	11734	9052	2682
		2014-15	131240	13000	108000	121000	18360	4860	910	24130	17463	6667
5	GGES MianwaliSheikan	2013-14	215402	6000	193993	199993	32979	8730	420	42128	33703	8425
		2014-15	86040	-	43000	43000	7310	1935	-	9245	7455	1790
6	GGCMS QaiserChohan	2013-14	102484	1800	100185	101985	17031	4508	126	21666	15399	6267
		2014-15	101587	6000	42306	48306	7192	1904	420	9516	8269	1247
7	GGPS 225/P Khamra	2014-15	92823	15750	74637	90387	12688	3359	1103	17149	-	17149
8	GGES Azeem Bux	2013-14	132168	-	78353	78353	13320	3526	-	16846	11720	5126
		2014-15	211459	-	81793	81793	13905	3681	-	17585	14910	2675
9	GGPS Noor AgmedLashari	2013-14	94000	-	94000	94000	15980	4230	-	20210	-	20210
		2014-15	70686	-	70000	70000	11900	3150	-	15050	-	15050
10	GGPS Basti Soni	2013-14	500	-	300	300	51	14	-	65	-	65
		2014-15	175478	-	200	200	34	9	-	43	-	43
11	GGPS Kurhman Singh	2014-15	43112	-	25000	25000	4250	1125	-	5375	-	5375
12	GGPS Basti	2013-14	206164	28359	177641	206000	30199	7994	1985	40178	28012	12166

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
	Baba Ghareeb	2014-15	120000	4649	115351	120000	19610	5191	325	25126	18218	6908
13	GGPS Basti Malkan	2013-14	500	-	-	-	-	-	-	-	-	-
		2014-15	59554	-	49819	49819	8469	2242	-	10711	7237	3474
14	GGPS Chak 39/P	2013-14	125916	-	101076	101076	17183	4548	-	21731	23447	-1716
		2014-15	48620	-	39008	39008	6631	1755	-	8387	8027	360
15	GGPS Basti Patwari	2013-14	38519	11000	27515	38515	4678	1238	770	6686	-	6686
		2014-15	152607	19235	134096	153331	22796	6034	1346	30177	-	30177
16	GMPS Basti Talib Shah	2014-15	100274	-	50125	50125	8521	2256	-	10777	-	10777
17	GGPS 115/P	2013-14	266140	-	225925	225925	38407	10167	-	48574	22984	25590
		2014-15	91754	-	80200	80200	13634	3609	-	17243	3260	13983
18	GGPS Chak 52/NP	2013-14	209830	32284	104860	137144	17826	4719	2260	24805	36522	-11717
		2014-15	172041	-	97964	97964	16654	4408	-	21062	30624	-9562
19	GGPS 105/P	2013-14	86726	-	78326	78326	13315	3525	-	16840	12186	4654
		2014-15	121090	8821	91758	100579	15599	4129	617	20345	196421	-176076
20	GGPS Chak 71/NP	2013-14	199304	-	156424	156424	26592	7039	-	33631	25994	7637
		2014-15	121473	-	41054	41054	6979	1847	-	8827	7572	1255
21	GGPS Akram Abad	2013-14	137233	-	125	125	21	6	-	27	-	27
		2014-15	152556	48000	62990	110990	10708	2835	3360	16903	7275	9628
22	GGPS Chak 107/PB	2013-14	108789	17000	82851	99851	14085	3728	1190	19003	2187	16816
		2014-15	72118	-	68000	68000	11560	3060	-	14620	-	14620
23	GGPS SheikhwahanJadeed	2013-14	378940	-	330000	330000	56100	14850	-	70950	-	70950
		2014-15	260454	-	140000	140000	23800	6300	-	30100	-	30100
24	GGPS TibbiLaran Old	2013-14	209530	6500	94015	100515	15983	4231	455	20668	11808	8860
		2014-15	170672	8360	133880	142240	22760	6025	585	29369	22230	7139
25	GGPS Bindoor Wali	2013-14	106430	19000	67145	86145	11415	3022	1330	15766	19065	-3299
		2014-15	288801	-	247650	247650	42101	11144	-	53245	39515	13730

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
26	GGPS Warni Sharif	2013-14	151996	-	87258	87258	14834	3927	-	18760	18639	121
		2014-15	189468	15000	34374	49374	5844	1547	1050	8440	6223	2217
27	GGPS BustiHyder Shah	2013-14	85000	18000	67000	85000	11390	3015	1260	15665	13040	2625
		2014-15	96000	-	59000	59000	10030	2655	-	12685	-	12685
28	GGMS Kaachha	2013-14	101633	21260	80333	101593	13657	3615	1488	18760	-	18760
		2014-15	107646	2080	32970	35050	5605	1484	146	7234	2606	4628
29	GGPS KotHabib Shah	2013-14	76296	7500	62500	70000	10625	2813	525	13963	-	13963
		2014-15	37324	-	-	-	-	-	-	-	-	-
30	GGES 86/P	2013-14	279290	46000	85950	131950	14612	3868	3220	21699	22426	-727
		2014-15	308850	16268	268104	284372	45578	12065	1139	58781	31072	27709
31	GGPS Basti Larran 2	2013-14	103934	15032	88113	103145	14979	3965	1052	19997	-	19997
		2014-15	69210	-	30974	30974	5266	1394	-	6659	-	6659
32	GGPS PirShahedan	2013-14	164669	5500	156207	161707	26555	7029	385	33970	22028	11942
		2014-15	253802	27100	222499	249599	37825	10012	1897	49734	35439	14295
33	GGCM P/S Rasoolpur	2013-14	218240	18200	77575	95775	13188	3491	1274	17953	39080	-21127
		2014-15	270403	21250	204975	226225	34846	9224	1488	45557	22438	23119
34	GGES Chak 80/P	2013-14	-	-	79286	79286	13479	3568	-	17046	-	17046
35	GGES Chak 47/P	2013-14	281474	24000	201982	225982	34337	9089	1680	45106	5644	39462
		2014-15	223400	-	1500	1500	255	68	-	323	-	323
36	GGES Chak 136/P	2013-14	271602	6650	238047	244697	40468	10712	466	51646	-	51646
		2014-15	226554	20863	173794	194657	29545	7821	1460	38826	-	38826
37	GGPS Basti Bhora	2013-14	21687	-	21000	21000	3570	945	-	4515	-	4515
		2014-15	30329	-	30000	30000	5100	1350	-	6450	-	6450
38	GGPS Basti DahakalCk 82/P	2013-14	20000	-	19852	19852	3375	893	-	4268	-	4268
		2014-15	270523	-	258720	258720	43982	11642	-	55625	-	55625
39	GGPS Basti Jhandy Khan	2013-14	100986	18000	57000	75000	9690	2565	1260	13515	-	13515
		2014-15	128689	2800	59200	62000	10064	2664	196	12924	-	12924

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
40	GGPS Basti Kakari	2013-14	96886	-	88564	88564	15056	3985	-	19041	-	19041
		2014-15	91264	-	25637	25637	4358	1154	-	5512	17633	-12121
41	GGPS Mud Manthar	2013-14	279615	20000	254000	274000	43180	11430	1400	56010	46090	9920
42	GGPS Basti Jam Mureed	2013-14	90245	-	61000	61000	10370	2745	-	13115	16814	-3699
		2014-15	97606	10000	63000	73000	10710	2835	700	14245	-	14245
43	GGPS Basti Fazal Muhammad	2013-14	79266	-	15200	15200	2584	684	-	3268	-	3268
		2014-15	121471	-	55955	55955	9512	2518	-	12030	15400	-3370
44	GGES Faisal Colony	2013-14	478258	-	359601	359601	61132	16182	-	77314	-	77314
		2014-15	547491	-	381996	381996	64939	17190	-	82129	-	82129
45	GGPS Haji Pur Heeran	2013-14	137325	20311	29689	50000	5047	1336	1422	7805	-	7805
		2014-15	109125	4283	77526	81809	13179	3489	300	16968	26691	-9723
46	GGES 92/P	2013-14	303651	-	206667	206667	35133	9300	-	44433	35133	9300
		2014-15	275055	-	223910	223910	38065	10076	-	48141	2757	45384
47	GGCMES Dari Ali Akbar	2013-14	608750	80000	349934	429934	59489	15747	5600	80836	78961	1875
		2014-15	522038	20000	357279	377279	60737	16078	1400	78215	49073	29142
48	GGPS Ck83/P	2013-14	500	-	21877	21877	3719	984	-	4704	3949	755
		2014-15	-	-	49825	49825	8470	2242	-	10712	-	10712
49	GGMS Chak 110/P	2013-15	740955	99725	409125	508850	69551	18411	6981	94943	59520	35423
50	GGES Taj Garh	2013-15	582947	61700	404465	466165	68759	18201	4319	91279	115547	-24268
51	GGES Behari Colony	2013-15	807505	130000	487075	617075	82803	21918	9100	113821	84545	29276
52	GGPS KotShibDiyel	2013-15	472928	-	283107	283107	48128	12740	-	60868	26663	34205
53	GGES Abadpur	2013-15	617967	33060	501707	534767	85290	22577	2314	110181	-	110181
54	GGPS 83/P	2013-15	-	-	71702	71702	12189	3227	-	15416	3949	11467
55	GGES Chak 47/P	2013-15	504874	-	227482	227482	38672	10237	-	48909	-	48909
56	GGES KotKaram Khan	2013-15	244880	12288	216270	228558	36766	9732	860	47358	31710	15648
57	GGPS Gohar Abad	2013-15	232146	-	60000	60000	10200	2700	-	12900	12200	700

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
58	GGPS RaisKaramDeenChachar	2013-15	237455	5700	160300	166000	27251	7214	399	34864	-	34864
59	GGPS Maizim Abad	2013-15	168726	10885	79115	90000	13450	3560	762	17772	-	17772
60	GGPS Shahpur	2013-15	230608	21500	109490	130990	18613	4927	1505	25045	-	25045
61	GGPS TibChuhan	2013-15	196996	16190	180471	196661	30680	8121	1133	39935	-	39935
62	GGPS Chak 251/P	2013-15	174501	4000	150969	154969	25665	6794	280	32738	-	32738
63	GMS 40/P	2013-15	319079	25805	242754	268559	41268	10924	1806	53998	-	53998
64	GGPS 46/NP Rajanpur	2013-15	143120	-	26147	26147	4445	1177	-	5622	-	5622
65	GGPS Pullo Shah	2013-15	266024	11500	158500	170000	26945	7133	805	34883	-	34883
66	GGPS Ajmal Abad	2013-15	266167	21600	202586	224186	34440	9116	1512	45068	-	45068
67	GGPS JAM ALLAH DAD	2013-15	183614	32336	89631	121967	15237	4033	2264	21534	20033	1501
68	GGPS KADALI SHARIF	2013-15	453050	29850	435657	465507	74062	19605	2090	95756	-	95756
69	GGPS IQBAL NAGAR	2013-15	413302	10700	225214	235914	38286	10135	749	49170	-	49170
70	GGPS YOSAFNAGAR	2013-15	124560	-	95088	95088	16165	4279	-	20444	17585	2859
71	GGPS BASTI FATEH MUHAMMAD	2013-15	333981	9500	90500	100000	15385	4073	665	20123	13146	6977
72	GGES 131/P	2013-15	279767	2000	148710	150710	25281	6692	140	32113	13720	18393
73	GGPS 123/P	2013-15	533837	-	269417	269417	45801	12124	0	57925	-	57925
74	GGPS CHAK 404/P	2013-15	233943	23245	172166	195411	29268	7747	1627	38643	-	38643
75	GGPS BASTI MUHAMMAD NAGAR	2013-15	182124	6000	164000	170000	27880	7380	420	35680	32772	2908
76	GGPS BASTI MAKAN CHAK101/P	2013-15	59922	-	16431	16431	2793	739	0	3533	2902	631
77	GGPS 139/P	2013-15	245472	25000	159008	184008	27031	7155	1750	35937	-	35937
78	GGPS BASTI BARI	2013-15	167764	15000	131967	146967	22434	5939	1050	29423	-	29423
79	GGPS 122/P	2013-15	134652	-	99700	99700	16949	4487	-	21436	-	21436

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
80	GGPS 124/P	2013-15	82180	-	42837	42837	7282	1928	-	9210	5047	4163
81	GGPS BASTI RAIS WAHID	2013-15	162844	-	134120	134120	22800	6035	-	28836	17196	11640
82	GGPS CHAK BANDI	2013-15	206727	-	202745	202745	34467	9124	-	43590	1445	42145
83	GGP SHEAD AMIN GARH	2013-15	393222	-	391150	391150	66496	17602	-	84097	-	84097
84	GGPS CHAK 48/P	2013-15	331275	-	152735	152735	25965	6873	-	32838	30660	2178
85	GGPS SONIC	2013-15	611095	-	281409	281409	47840	12663	-	60503	49639	10864
86	GGPS BASTI HAJI RASOOL BAKSH	2013-15	239810	-	202491	202491	34423	9112	-	43536	36969	6567
87	GGPS BASTI WACHIANI	2013-15	220212	-	183918	183918	31266	8276	-	39542	29461	10081
88	GGPS CHAK 81/NP	2013-15	318385	-	292000	292000	49640	13140	-	62780	-	62780
89	GGPS CHAK 82	2013-15	464602	-	299056	299056	50840	13458	-	64297	51893	12404
90	GGPS 68/NP	2013-15	148487	-	84212	84212	14316	3790	-	18106	13191	4915
91	GGPS MIR M CHACHAR	2013-15	145156	-	143178	143178	24340	6443	-	30783	-	30783
92	GGPS THAWARY	2013-15	180953	-	180000	180000	30600	8100	-	38700	30562	8138
93	GGPS KAMAL NAGAR	2013-15	243064	-	242089	242089	41155	10894	-	52049	39207	12842
94	GGPS QADIR BUHSH	2013-15	196155	-	148827	148827	25301	6697	-	31998	-	31998
95	GGPS 144/P	2013-15	186514	-	110433	110433	18774	4969	-	23743	22688	1055
96	GGPS CHAK 135/P	2013-15	194146	-	150000	150000	25500	6750	-	32250	-	32250
97	GGPS CHAH RAID WALA	2013-15	229672	-	153902	153902	26163	6926	-	33089	26826	6263
98	GGPS MAD NASARALL H	2013-15	342900	-	225000	225000	38250	10125	-	48375	-	48375
99	GGPS BASTI SIALAN	2013-15	467763	-	391590	391590	66570	17622	-	84192	-	84192
100	GGES MISSAN ABAD	2013-15	230463	-	219581	219581	37329	9881	-	47210	24251	22959
101	GGMPS CHAK 74/P	2013-15	478812	-	393997	393997	66979	17730	-	84709	72367	12342
102	GGPS CHAK 75/P	2013-15	364446	-	328983	328983	55927	14804	-	70731	46411	24320

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
103	GGES CHAK 114/P	2013-15	669619	-	466305	466305	79272	20984	-	100256	-	100256
104	GGPS ASHIQ HUSSAIN	2013-15	58261	-	37365	37365	6352	1681	-	8033	-	8033
105	GGPS CHAK 83/P	2013-15	184124	-	179193	179193	30463	8064	-	38526	27279	11247
106	GGPS 76/P	2013-15	180391	-	136050	136050	23129	6122	-	29251	-	29251
107	GGPS BASTI DARKHANA	2013-15	154059	-	114100	114100	19397	5135	-	24532	-	24532
108	GMPS SULTAN	2013-15	461449	-	267318	267318	45444	12029	-	57473	-	57473
109	GGPS DHUKAN PUR	2013-15	272175	-	241049	241049	40978	10847	-	51826	-	51826
110	GGPS CHAK 135/P	2013-15	290029	-	76562	76562	13016	3445	-	16461	-	16461
111	GGPS YOUSAF COLONY 112/P	2013-15	324936	-	149956	149956	25493	6748	-	32241	17046	15195
112	GGES WAHI SHAH	2013-15	358000	-	237000	237000	40290	10665	-	50955	30541	20414
113	GGPS MUD ISMAIL	2013-15	21404	-	21000	21000	3570	945	-	4515	-	4515
114	GGPS 123/P	2013-15	281777	-	191436	191436	32544	8615	-	41159	23949	17210
115	GGCMS ABDEBHI COLONY 2	2013-15	618689	-	684900	684900	116433	30821	-	147254	-	147254
116	GGPS 246/P	2013-15	137698	-	98448	98448	16736	4430	-	21166	-	21166
117	GGCMS ABDEBHI COLONY 3	2013-15	512902	-	286395	286395	48687	12888	-	61575	43318	18257
118	GGPS TRANDA SWAY KHAN	2013-15	281828	-	266072	266072	45232	11973	-	57205	-	57205
119	GGPS GULSHANA BD	2013-15	62427	-	31309	31309	5323	1409	-	6731	-	6731
120	GMPS 56/PB	2013-15	485072	-	366292	366292	62270	16483	-	78753	58779	19974
121	GGPS CHAK 240/P	2013-15	163037	-	641263	641263	109015	28857	-	137872	20851	117021
122	GGPS 54/P	2013-15	321124	-	283755	283755	48238	12769	-	61007	26360	34647
123	GGPS BINDOOR OLD	2013-15	316080	-	315487	315487	53633	14197	-	67830	-	67830

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
124	GGPS CK 79/P	2013-15	90519	-	88994	88994	15129	4005	-	19134	-	19134
125	GGPS BINDOR NIAZI	2013-15	459984	-	460009	460009	78202	20700	-	98902	-	98902
126	GGPS CHAK 85/P	2013-15	263329	-	235906	235906	40104	10616	-	50720	-	50720
127	GGCMS 123/P	2013-15	106252	-	3500	3500	595	158	-	753	-	753
128	GGPS MOLABUKS H	2013-15	349354	-	264213	264213	44916	11890	-	56806	-	56806
129	GGPS AHMADBAD	2013-15	174406	-	143757	143757	24439	6469	-	30908	-	30908
130	GGPS 244/P	2013-15	1874514	-	285900	285900	48603	12866	-	61469	-	61469
131	GGPS BASTI BARKAT ALI	2013-15	175198	-	135645	135645	23060	6104	-	29164	-	29164
132	GGPS FACTORY AREA	2013-15	250584	-	192261	192261	32684	8652	-	41336	-	41336
133	GGPS CHAK 111/P	2013-15	1573927	-	267738	267738	45515	12048	-	57564	8574	48990
134	GGPS COLONY HAJI M	2013-15	350322	-	195754	195754	33278	8809	-	42087	13935	28152
135	GGPS BASTI ILLAM DIN	2013-15	239571	-	129029	129029	21935	5806	-	27741	-	27741
136	GGPS 134/P	2013-15	158614	-	158502	158502	26945	7133	-	34078	22692	11386
137	GGPS BASTI BHATTIAN	2013-15	164635	-	113827	113827	19351	5122	-	24473	-	24473
138	GGES ABBASIA MILL	2013-15	343645	-	1505823	1505823	255990	67762	-	323752	9354	314398
139	GGPS USMAN ABAD	2013-15	436831	-	400675	400675	68115	18030	-	86145	-	86145
140	GGPS BASTI BAPRAN	2013-15	118263	-	149948	149948	25491	6748	-	32239	16199	16040
141	GGPS BASTI MALKAN	2013-15	226436	-	26235	26235	4460	1181	-	5641	4158	1483
142	GGPS KUCHA MEER MUHAMMAD	2013-15	156730	-	156730	156730	26644	7053	-	33697	-	33697
143	GGPS 81/P	2013-15	111303	-	99684	99684	16946	4486	-	21432	11725	9707
144	GGPS BASTI JAMMY	2013-15	417578	-	411176	411176	69900	18503	-	88403	-	88403

Sr. No.	Name of School	Period	Funds Received	Labor Charges / Service paid	Purchases + Others Exp	Total Fund Utilize	17% GST Due	4.5% Income Tax Due	7% Income Tax Due	Total Tax Due	Tax Paid	Differ
	WALI											
	Total		44,889,432	1,412,807	31,364,884	32,777,691	5,332,030	1,411,420	98,896	6,842,347	2,538,358	4,303,989

Annex-H
[Para 1.2.3.7]

Over Payment due to Non-Adjustment of Price Variation

DO (Roads) Rahim Yar Khan

(Amount in Rupees)

Sr. No.	Particulars	Amount
1	Rehabilitation & Maintenance of Mettled Road from Chak 139/A-147/5-R to Qasim Wala	755,056
2	Special Repair of Road from Khan Pur to Chachran Via Zahir Peer Road	72,950
3	Construction of Road from LalGarh to Basti NazikRoonjha, MozaLalGarh	228,582
4	Rehabilitation / Construction of Metalled Road in DPO Office, Police Rest House and Police Line Rahim Yar Khan	75,200
5	Rehabilitation of Mettled Road from NallaMousani via Talbani	1,018,248
6	Construction of Road from Shahi Road to Basti Abdul Malik Bhatti Chak 68/P	162,922
7	Construction of Metalled Road Bagh-O-Bahar to Haleem Abad	73,343
8	Construction of Metalled Road Road from Fateh Pur Kamal Road to Basti Seed Ahmed Chachar UC Jhoran	27,221
Total		2,413,522

Annex-I

[Para 1.2.3.8]

Loss due to Drawl of Social Security Benefit after Regularization

1. Dy. DEO (EE-W) Rahim Yar Khan

(Amount in Rupees)

Sr. No.	Name of Officials / Teachers	Personal No.	Designation	Grade	Date of Appointment	SSB p.m. Rate	Total Amount
1	SADIA KIRAN	31499820	S.E.S.E	Grade 14	01.02.2011	2,400	57,600
2	NOSHABA LIAQAT	31531671	E.S.T TEACHER	Grade 14	01.02.2011	2,400	57,600
3	MEHREEN RAFIQUE	31530743	S.E.S.E	Grade 14	01.02.2011	2,400	57,600
4	MUKHTAR AHMAD	31581401	CLASS -IV	Grade 01	01.06.2010	1,440	34,560
5	MUHAMMAD AFZAL	31586411	NAIB QASID	Grade 01	01.06.2010	1,440	34,560
6	ABDUL GHAFFAR	31598204	CHOWKIDAR	Grade 01	01.06.2010	1,440	34,560
7	AASHIQ HUSSAIN	31586639	CHOWKIDAR	Grade 01	01.06.2010	1,440	34,560
8	SUMAIRA AKHTER	31537368	S.E.S.E	Grade 14	02.02.2011	2,400	57,600
9	SAMINA BAKHAT	31586653	CLASS -IV	Grade 01	02.06.2010	1,440	34,560
10	GHULAM MUHAMMAD	31587055	CLASS -IV	Grade 01	03.06.2010	1,440	34,560
11	NASIR HAMEED	31582051	CLASS -IV	Grade 01	04.06.2010	1,440	34,560
12	KALEEM ULLAH	31587073	CLASS -IV	Grade 01	04.06.2010	1,440	34,560
13	IRAM RAFIQ	30976771	S.E.S.E	Grade 14	04.12.2009	2,400	57,600
14	MUHAMMAD FIAZ	31592124	CLASS -IV	Grade 01	06.05.2010	1,440	34,560
15	BUSHRA KALIM	31476181	E.S.E	Grade 09	07.11.2009	1,860	44,640
16	RAHAT NOREEN	31595698	CLASS-IV	Grade 01	11.06.2010	1,440	34,560
17	RASHIDA PARVEEN	31546308	E.S.E	Grade 09	14.12.2009	1,860	44,640
18	FATIMA IRAM	31541909	S.E.S.E	Grade 14	16.04.2011	2,400	57,600
19	MUHAMMAD JALEEL	31586664	CLASS -IV	Grade 01	18.06.2010	1,440	34,560
20	NARJIS RUBAB HASHMI	31498988	E.S.E	Grade 09	19.10.2009	1,860	44,640
21	ABDUL GHAFFAR	31592126	CHOWKIDAR	Grade 01	21.05.2010	1,440	34,560
22	IJAZ AHMAD	31596903	CLASS-IV	Grade 01	21.05.2010	1,440	34,560
23	MUHAMMAD IRFAN	31605909	CLASS-IV	Grade 01	21.05.2010	1,440	34,560
24	ASMA BIBI	31502606	CLASS-IV	Grade 01	21.09.2010	1,440	34,560
25	SHAGUFTA ASHRAF	31474212	E.S.E	Grade 09	23.10.2009	1,860	44,640
26	TABASSUM SAEED	31483616	E.S.E	Grade 09	23.10.2009	1,860	44,640
27	ZAHIDA ASLAM	31489913	P.T.C.TEACHER	Grade 09	23.10.2009	1,860	44,640
28	SHAHZADI KAUSAR	31530647	PRIMARY SCHOOL TEACHER	Grade 09	23.10.2009	1,860	44,640
29	SALVA JAMEEL	31535722	PRIMARY SCHOOL TEACHER	Grade 09	24.02.2010	1,860	44,640

Sr. No.	Name of Officials / Teachers	Personal No.	Designation	Grade	Date of Appointment	SSB p.m. Rate	Total Amount
30	HAMID KAMAL	31581573	CLASS-IV	Grade 01	24.05.2010	1,440	34,560
31	MUHAMMAD ADNAN	31594304	CLASS -IV	Grade 01	24.05.2010	1,440	34,560
32	AFSHAN AMEEN	31475642	E.S.E	Grade 09	24.10.2009	1,860	44,640
33	NADIA AKHTAR	31530859	E.S.E	Grade 09	24.10.2009	1,860	44,640
34	SOBIA TABASSUM	31532464	PRIMARY SCHOOL TEACHER	Grade 09	24.10.2009	1,860	44,640
35	HAFIZ MUHAMMAD BILAL SAEEDI	31592688	CLASS -IV	Grade 01	25.05.2010	1,440	34,560
36	ABU BAKAR SIDDIQUE	31597126	CLASS-IV	Grade 01	25.05.2010	1,440	34,560
37	WAHEED AHMAD	31596809	NAIB QASID	Grade 01	26.05.2010	1,440	34,560
38	MUHAMMAD FAROOQ	31597090	CLASS-IV	Grade 01	26.05.2010	1,440	34,560
39	ABDUL RASHEED	31601714	CLASS-IV	Grade 01	26.05.2010	1,440	34,560
40	FARAH NAZ	30972522	PRIMARY SCHOOL TEACHER	Grade 09	26.10.2009	1,860	44,640
41	SHAISTA KHAN	31537230	E.S.E	Grade 09	26.11.2009	1,860	44,640
42	ZAFAR IQBAL	31581656	CLASS -IV	Grade 01	27.05.2010	1,440	34,560
43	JAHAN ZAIB	31586575	NAIB QASID	Grade 01	27.05.2010	1,440	34,560
44	MUHAMMAD ALI	31530396	CLASS-IV	Grade 01	27.12.2010	1,440	34,560
45	MUHAMMAD AFZAAL	31586403	CLASS -IV	Grade 01	28.05.2010	1,440	34,560
46	SAIMA MUKHTAR AHMED	31587717	KHADIM	Grade 01	28.05.2010	1,440	34,560
47	TARIQ MEHMOOD	31475156	CLASS -IV	Grade 01	30.06.2010	1,440	34,560
48	LATIFAN MAI	31592127	CLASS -IV	Grade 01	30.11.2011	1,440	34,560
49	RIZWAN ANJUM	31581510	CLASS-IV	Grade 01	31.05.2010	1,440	34,560
50	ROBINA NAZ	31581578	KHADIM	Grade 01	31.05.2010	1,440	34,560
51	IFTIKHAR AHMAD	31584622	NAIB QASID	Grade 01	31.05.2010	1,440	34,560
52	ABDUL MANAN	31586410	CLASS -IV	Grade 01	31.05.2010	1,440	34,560
53	MUHAMMAD SHAHID	31586680	CLASS -IV	Grade 01	31.05.2010	1,440	34,560
54	KHALIL AHMAD	31587041	NAIB QASID	Grade 01	31.05.2010	1,440	34,560
55	MUSSARAT SHAHID	31587045	KHADIM	Grade 01	31.05.2010	1,440	34,560
56	MUHAMMAD NAWAZ	31591518	NAIB QASID	Grade 01	31.05.2010	1,440	34,560
57	SHAHEEN RASHEED	31597405	CLASS-IV	Grade 01	31.05.2010	1,440	34,560
58	RASHEED AHMAD	31597472	CLASS-IV	Grade 01	31.05.2010	1,440	34,560
59	SAEED AHMAD	31597480	NAIB QASID	Grade 01	31.05.2010	1,440	34,560
Total							2,308,320

2. Govt. High School Taj Garh

(Amount in Rupees)

Sr. No.	Name of Teacher	Date of Regularization/ Appointment	Description	Amount	Period	Months	Total Recovery
1	Muhammad Alam (EST)	19.10.09		3,000	10.09.11 to 31.08.13	23.67	133,095
			G.P	1884			
			B.F:	589			
			G.I:	151			
			Total	5,624			
2	Shahid Pervez SST (Sc)	19.10.09	SSB:	3,000	10.09.11 to 31.08.13	23.67	128,273
			G.P	1730			
			B.F:	550			
			G.I:	140			
			Total	5,420			
3	Muhammad Adrees PST	19.10.09	SSB:	1,860	10.09.11 to 31.08.13	23.67	64,279
			G.P	595			
			B.F:	197			
			G.I:	64			
			Total	2,716			
Total							325,647

Annex-J**[Para 1.2.3.9]****Loss due to not Allotment of Designated Residences to Relevant Employees****I) THQ Hospital Liaquat Pur****(Amount in Rupees)**

S. No.	Residency Name	BS	No of Residencies	C.A	HRA	Period of Vacant	No of months	Amount
1	SMO (B-04)	18	1	5000	3873	07/2013 to 06/15	24	212,952
2	MO (C-3 to C6)	17	4	5000	2955	07/2013 to 06/15	24	763,680
Total								976,632

II) RHC Allah Abad**(Amount in Rupees)**

Residence No.	Name of Employee	Period	HRA	CA	Total	Months	Amount
1	Vacant	07/09 to 06/11	1,818	-	1,818	24	43,632
		07/11 to 02/12	1,818	2,480	4,298	8	34,384
		11/14 to 11/15	1,818	5,000	6,818	13	88,634
2	Vacant	07/09 to 06/11	1,818	-	1,818	24	43,632
		07/11 to 02/12	1,818	2,480	4,298	8	34,384
		11/14 to 11/15	1,818	5,000	6,818	13	88,634
3	Vacant	07/09 to 06/11	1,818	-	1,818	24	43,632
		07/11 to 02/12	1,818	2,480	4,298	8	34,384
		10/14 to 11/15	1,818	5,000	6,818	14	95,452
4	Vacant	07/09 to 06/11	1,818	-	1,818	24	43,632
		07/11 to 06/12	1,818	2,480	4,298	12	51,576
		07/12 to 05/15	1,818	5,000	6,818	36	245,448

Residence No.	Name of Employee	Period	HRA	CA	Total	Months	Amount
5	Vacant	07/09 to 06/11	1,818	-	1,818	24	43,632
		07/11 to 06/12	1,818	2,480	4,298	12	51,576
		07/12 to 05/15	1,818	5,000	6,818	36	245,448
6	Vacant	07/09 to 06/11	1,818	-	1,818	24	43,632
		07/11 to 10/11	1,818	2,480	4,298	4	17,192
Total			30,906	39,880	70,786		1,248,904
Grand Total							2,225,536

Annex-K

[Para 1.2.3.11]

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

(Amount in Rupees)

Sr. No.	Scheme	Description	M.B No & Page No.	Date of R/E	QTY used (Sft)	Rate paid for lead uptoSikh an Wali (%)	Amount Involved for lead uptoSakhiSerwer (%)	Difference (%)	Overpayment
	1	2	3	4	5	6	7	8 “(6-7)”	9 “(5x8)”
1	Const. of Road From LalGarh to Basti NazikRoonjha , Mouza LalGarh	TST (67 lbs)	15/715, P # 86	16.06.15	44,472	4107.01	4075.96	31.05	13,807
2	Special Repair of Road from Khan Pur to Chachran via Zahirpir road	TST (79 lbs)	667/70 89, P # 174	16.03.15	32,000	4863.80	4822.07	41.73	13,353
3	Const. of Road from JajjaAbbasia to Pull Dashti, Ghazi Pur	TST (67 lbs)	546/21 29 P # 55-57	25.04.15	781,148	4102.06	4069.96	32.10	250,729
4	Rehabilitation of Road from North Railway Phatak to Chak 25/A via Chak 17/A	TST (67 lbs)	135/27 35, P-120	31.03.15	115,892	4095.31	4062.80	32.51	37,676
		DST (32 lbs)	135/27 35, P-123	31.03.15	56,558	1967.71	1952.54	15.17	8,580
		SST (35 lbs)	135/27 35, P-120	31.03.15	1,962	2127.60	2110.26	17.34	340
5	Rehabilitation of Metalled Road from 152/7-R to 87 Bank Via Chak 85/A	TST (67 lbs)	559/24 17, P-38	23.04.15	132,503	4099.51	4066.66	32.85	43,524
		DST (32 lbs)	559/24 17, P-42	27.04.15	27,020	1969.67	1954.34	15.33	4,141

Sr. No.	Scheme	Description	M.B No & Page No.	Date of R/E	QTY used (Sft)	Rate paid for lead uptoSikh an Wali (%)	Amount Involved for lead uptoSakhiSerwer (%)	Difference (%)	Overpayment
		SST (35 lbs)	559/24 17, P-40	27.04.15	706	2129.84	2112.32	17.52	124
6	Rehabilitation of Road from Adda Khan Pur to Pull Dari Sanghi along left and Right bank of Sadiq Canal	TST (79 lbs)	205/93 55, P-125	21.04.14	14,747	4995.11	4954.94	40.17	5,924
		DST (39 lbs)	205/93 55, P-131	29.04.14	280,350	2440.40	2422.73	17.67	49,527
7	Const. of Road from Zahir peer Missan Abad road to RHC Zahir peer	TST (67 lbs)	363/18 57, P-123	26.09.14	11,500	4207.01	4174.91	32.10	3,691
8	Rehabilitation of Metalled Road from 37000/7-R RD to Chak 174/7-R via 7-R Canal	TST (67 lbs)	349/16 88, P-63	6.15	155,000	4102.51	4069.66	32.85	50,914
		DST (32 lbs)	349/16 88, P-63	6.15	9,000	1971.07	1955.74	15.33	1,379
		SST (35 lbs)	349/16 88, P-60	6.15	90	2131.44	2113.92	17.52	16
9	Const. of Road from RAHIM YAR KHAN-Mou Mubarak road to TSK, Iqbal Abad road , missing link	TST (67 lbs)	445/35 48, P-56	25.04.14	84,374	4213.61	4181.66	31.95	26,955
10	Rehabilitation of road from Shahi Road CNG Station to Total Petrol P{ump via Trust colony chowk, railway station	TST (79 lbs)	468/18 52, P-87	03.06.14	87,298	4997.84	4955.33	42.51	37,114
		DST (39 lbs)	468/18 52, P-88	03.06.14	174,803	2441.43	2422.73	18.70	32,682

Sr. No.	Scheme	Description	M.B No & Page No.	Date of R/E	QTY used (Sft)	Rate paid for lead uptoSikh an Wali (%)	Amount Involved for lead uptoSakhiSerwer (%)	Difference (%)	Overpayment
11	Rehabilitation of Metalled Road from China Chowk to Chak 254 KallarWala	TST (67 lbs)	321/14 91, P-57	16.03.15	18,000	4104.46	4071.61	32.85	5,913
		DST (32 lbs)	321/14 91, P-63	16.03.15	163,999	1971.98	1956.65	15.33	25,137
		SST (35 lbs)	321/14 91, P-59	16.03.15	1,640	2132.48	2114.96	17.52	287
12	Rehabilitation of Metallecd Road from Head Fareed to Chak 186/7-R	TST (67 lbs)	288/27 68, P-122	25.04.15	33,761	4102.51	4069.66	32.85	11,090
13	W/I of Road from Chak 105/P to SaimNala missing link	TST (79 lbs)	330/16 26, P-14	15.07.14	194,590	4996.28	4955.91	40.37	78,554
14	Rehabilitation of Metalled Road from Adda Gulshan Fareed to Chak 217 via Chak 193/1-R	TST (67 lbs)	553/21 36, P-36 & 38	30.03.15	125,000	4103.86	4071.01	32.85	41,059
		DST (32 lbs)	553/21 36, P-55	29.04.15	192,500	1971.70	1956.37	15.33	29,505
		SST (35 lbs)	553/21 36, P-52	16.03.15	10,106	2132.16	2114.64	17.52	1,771
14	Rehabilitation of Metalled Road from Metla to NallaMousani via Talbani	TST (67 lbs)	447/35 48, P-87	05.06.15	123,750	4096.96	4065.73	31.24	38,653
		DST (32 lbs)	447/35 48, P-95	05.06.15	141,762	1968.48	1953.91	14.58	20,662
		SST (35 lbs)	447/35 48, P-89	05.06.15	12,728	2128.48	2111.82	16.66	2,120

Sr. No.	Scheme	Description	M.B No & Page No.	Date of R/E	QTY used (Sft)	Rate paid for lead uptoSikh an Wali (%)	Amount Involved for lead uptoSakhiSerwer (%)	Difference (%)	Overpayment
15	Construction of Road from Shahi Road to Basti Abdul Malik Bhatti Chak 68/P	TST (67 lbs)	429/35 31, P-50	10.06.15	33,046	4103.56	4072.51	31.05	10,260
16	Rehabilitation of Metalled Road from Pull Chak 195/1-R to 219/1-L	TST (67 lbs)	557/21 40, P-82	18.05.15	111,400	4104.46	4071.61	32.85	36,592
		DST (32 lbs)	557/21 40, P-79	18.05.15	206,100	1971.98	1956.65	15.33	31,590
		SST (35 lbs)	557/21 40, P-75	09.05.15	15,500	2132.48	2114.96	17.52	2,716
17	Const. of Road from Shahi Road to Under Pass near Hashmat Hotel	TST (79 lbs)	530/41 8, P-73	06.03.15	15,332	5012.84	4972.28	40.56	6,219
			530/41 8, P-27	30.10.15	50,082	5012.84	4972.28	40.56	20,315
		DST (39 lbs)	530/41 8, P-74	06.03.15	3,128	2447.97	2430.29	17.68	553
			530/41 8, P-28	30.10.15	21,300	2447.97	2430.29	17.68	3,765
18	Rehabilitation of Metalled Road from Pull 37000/7-R to Qasim Wala	TST (67 lbs)	561/24 19 P: 57	18.05.15	96,000	4101.31	4070.11	31.20	29,950
			561/24 19 P: 59	23.05.15	84,000	4101.31	4070.11	31.20	26,206
			561/24 19 P: 75	05.06.15	243,243	4101.31	4070.11	31.20	75,886
		DST (32 lbs)	561/24 19 P: 72	28.05.15	52,060	1970.51	1955.95	14.56	7,579

Sr. No.	Scheme	Description	M.B No & Page No.	Date of R/E	QTY used (Sft)	Rate paid for lead uptoSikh an Wali (%)	Amount Involved for lead uptoSakhiSerwer (%)	Difference (%)	Overpayment
19	Rehabilitation & Maintenance of Mettled Road from Chak 139/A-147/5-R to Qasim Wala	TST (67 lbs)	544/21 27, P-78	23.05.15	45,522	4099.51	4066.66	32.85	14,953
			544/21 27, P-93	13.06.15	28,600	4099.51	4066.66	32.85	9,394
			544/21 27, P-97	13.06.15	8,440	4099.51	4066.66	32.85	2,772
			544/21 27, P-111	20.06.15	52,998	4099.51	4066.66	32.85	17,409
			544/21 27, P-142	22.06.15	4,440	4099.51	4066.66	32.85	1,458
		DST (32 lbs)	544/21 27, P-81	23.05.15	109,194	1969.67	1954.34	15.33	16,737
			544/21 27, P-95	13.06.15	101,880	1969.67	1954.34	15.33	15,616
			544/21 27, P-113	20.06.15	98,824	1969.67	1954.34	15.33	15,147
		SST (35 lbs)	544/21 27, P-96	13.06.15	2,725	2129.84	2112.32	17.52	477
			544/21 27, P-109	20.06.15	486	2129.84	2112.32	17.52	85
		Total					4,411,559		