



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
BAHAWALNAGAR
AUDIT YEAR 2014-15**

AUDITOR GENERAL OF PAKISTAN

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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 Department
DAC	Departmental Accounts Committee
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-Female)
DGA	Directorate General Audit
DHQ	District Headquarters
DO	District Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
LG&CD	Local Government & Community Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government
PEEDA	Punjab Employee Efficiency & Disciplinary Act
PESRP	Punjab Education Sector Reforms Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
RHC	Rural Health Centre
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarter

TS	Technical Sanction
VRI	Veterinary Research Institute
W&S	Works & Services
WUA	Water Users Association

Preface

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

The report is based on audit of the accounts of various offices of the District Government, Bahawalnagar for the financial year 2013-14. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during 2014-15 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:

(Muhammad Akhtar Buland Rana)
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, District Governments Bahawalpur, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate has a human resource of 25 officers and staff, constituting 4,848 mandays and the budget amounting to Rs 2.008 million was allocated in audit year 2014-15. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly RDA Bahawalpur carried out audit of the accounts of various formations of District Government, Bahawalnagar for the financial year 2013-14 and the findings included in the Audit Report.

The District Government, Bahawalnagar conducts its operations under Punjab Local Government Ordinance, 2001. The 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 PLGO. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process Zila Nazim / Zila Council were not elected therefore the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

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

Audit Objectives

Audit was conducted with the objective to ensure that:

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

a) Scope of Audit

Out of total expenditure of the District Government Bahawalnagar for the financial year 2013-2014 auditable expenditure under the jurisdiction of Regional Director Audit(District Governments), Bahawalpur was Rs 7,553.457 million covering one PAO and 262 formations. Out of this, RDA Bahawalpur audited an expenditure of Rs 4,091.155 million which, in terms of percentage, is 54% of auditable expenditure. Regional Director Audit planned and executed audit of 30 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Bahawalnagar for the financial year 2013-14, were Rs 57.682 million. RDA Bahawalpur audited receipts of Rs 15.622 million which was 27% of total receipts.

b) Recoveries at the instance of audit

Recoveries of Rs 128.109 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 3.179 million was recovered and verified during year 2014-15, till the time of compilation of the Report.

However against the total recovery amount of Rs 117.888 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), 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 2014-15.

e) Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government Bahawalnagar was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during the course of audit which include some serious lapses on the part of District Government authorities which may be captioned as one of important reasons for Weak Internal Controls.

According to Section 115-A (1) of PLGO, 2001, District Government shall appoint an Internal Auditor but the same was not appointed by District Government Bahawalnagar.

f) The Key Audit Findings of the Report;

- i. Misappropriation of Rs 2.842 million was noted in two cases¹
- ii. Non production of record of Rs 121.699 million was noted in one case²
- iii. Irregularities and non-compliance amounting to Rs 557.210 million was noted in sixteen cases³
- iv. Performance issuances involving Rs 385.050 million was noted in seven cases⁴
- v. Weak internal controls were noted in twenty eight cases involving an amount of Rs 117.888 million⁵

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum For Departmental Accounts Committee (MFDAC) **Annex-A**.

g) Recommendations:

1 Para 1.2.1.1 to 1.2.1.2

2 Para 1.2.2.1

3 Para 1.2.3.1 to 1.2.3.16

4 Para 1.2.4.1 to 1.2.4.7

5 Para 1.2.5.1 to 1.2.5.28

PAO District Government is required to:

- i. Ensure to fix responsibility in cases of misappropriation/fraud and losses.
- ii. Effect recoveries pointed out, during audit, regarding pay & allowances.
- iii. Take appropriate action for non-production of record.
- iv. Comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- v. Take appropriation actions for excess payments of pay and allowances
- vi. Strengthen the existing internal controls to avoid recurrence of similar nature irregularities time and again.
- vii. Make efforts for expediting the realization of various Government receipts.
- viii. Ensure deposit of District receipts into proper head of account.
- ix. Rationalize its budget with respect to utilization.
- x. Take appropriate actions for safeguarding the assets and appropriate utilization

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Budget / Expenditure
1	Total PAOs in Audit jurisdiction	1	7,553.457
2	Total formations DAO/DDOs in Audit jurisdiction	262	7,553.457
3	Total entities (PAOs) audited	1	1,993.002
4	Total formations DAO / DDOs audited	30	1,993.002
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	2.842
3	Internal controls	117.888
4	Violation of Rules	557.210
5	Others	506.749
Total		1184.689

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

Sr. No.	Description	Expenditure On Physical Assets	Salary	Non-Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Outlays audited	85.128	479.189	1172.114	256.571	92.780	2,085.782	2,227.178
2	Amount placed under audit observations /irregularities pointed out	17.382	162.260	908.897	87.480	8.670	1184.689	497.068
3	Recoveries pointed out at the instance of audit	-	98.091	10.007	842.467-	8.670	116.768	112.530
4	Recoveries accepted /established at the instance of audit	-	98.091	10.007	-	8.670	116.768	112.530
5	Recoveries realized at the instance of audit	-	1.350	0.098	-	1.556	3.004	4.713

The amount mentioned against Sr. No 1 in column of “Total” is the Sum of Expenditures and Receipt whereas the total expenditure was Rs 1,993.002 Million.

Table 4: Irregularities Pointed Out**(Rupees in Million)**

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	557.210
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	2.842
3	Accounting errors (accounting policy departure from IPSAS ⁶ , misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems (Managerial Controls).	-
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies (Financial Controls).	117.888
6	Non-production of record.	121.699
7	Others, including cases of accident, negligence etc.	385.050
Total		1184.689

⁶ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

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

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 Table 3)	2,085.782
2	Expenditure on Audit	0.331
3	Recoveries realized at the instance of Audit	3.179
4	Cost-Benefit Ratio	9.604

CHAPTER 1

1.1 District Government Bahawalnagar

1.1.1 Introduction

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

The District 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 departments which are decentralized or set up under the Ordinance. The District Governments exercise 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 coordinate the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administration.

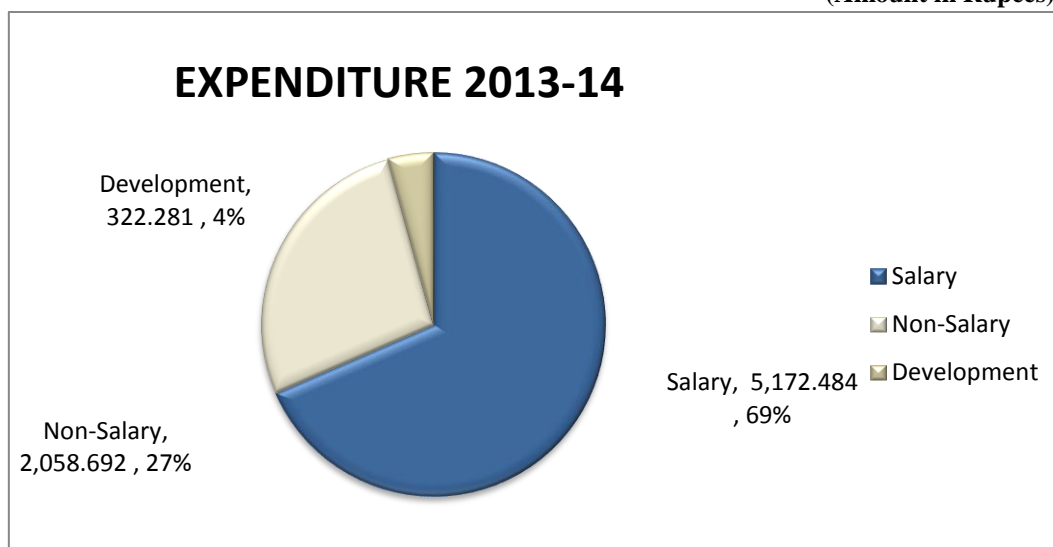
1.1.2 Comments on Budget and Accounts

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

(Amount in Rupees)

2013-14	Budget	Actual	Excess (+) / Saving (-)	%
Salary	5,290,510,177	5,172,483,698	-118,026,479	-2.23%
Non Salary	2,110,460,917	2,058,692,087	-51,768,830	-2.45%
Development	632,819,727	322,280,980	-310,538,747	-49.07%
Surrender / Withdrawal	-	-	-	0.00%
Total	8,033,790,821	7,553,456,765	-480,334,056	-5.98%
Receipts	58,783,410	57,682,000	1,101,410	

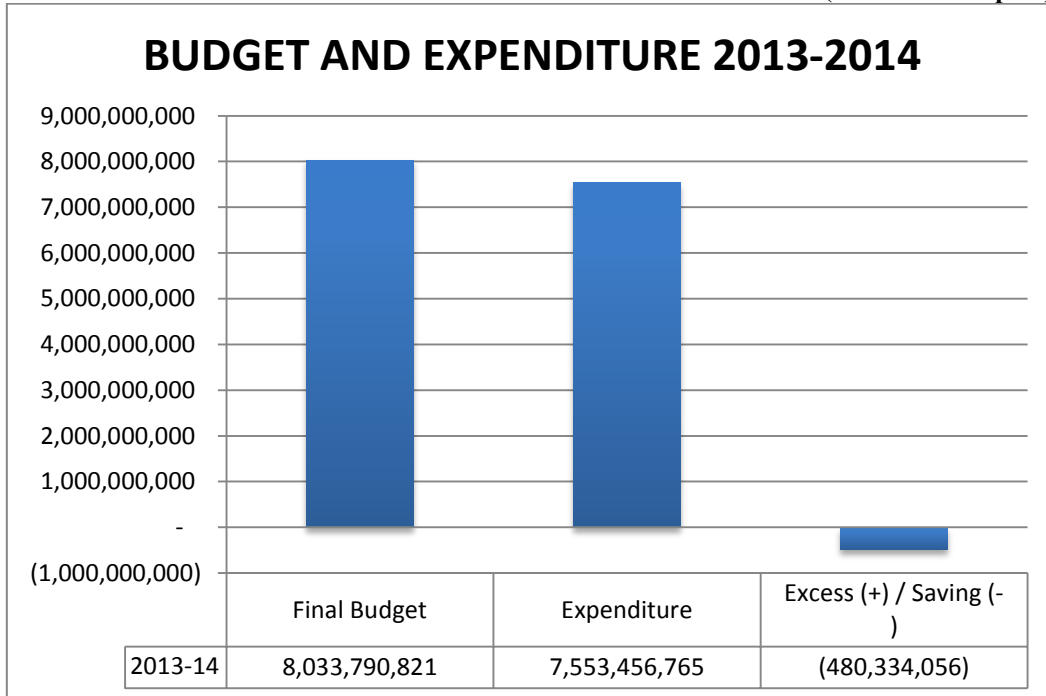
(Amount in Rupees)



As per the Appropriation Accounts 2013-14 of the District Government, Bahawalnagar, total original budget (Development and Non-Development) was Rs 8,011.118 million, supplementary grant of Rs 22.673 million was provided and the final budget was Rs 8,033.791 million. Against the final budget, total expenditure of Rs 7,553.457 million was incurred by the District Government during 2013-14.

Annex-B

(Amount in Rupees)

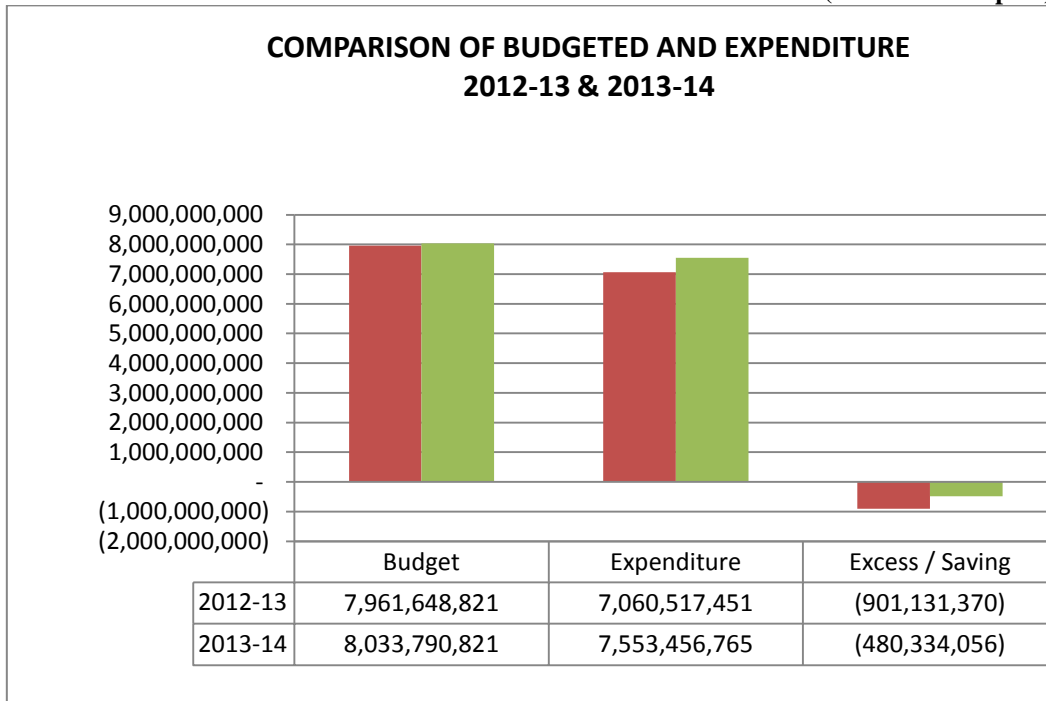


Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs 480.334 million. Major portion of savings occurred as detailed below:

Savings of Rs 310.539 million (49 % of allocation) occurred in grant -36 (Development Expenditure) due to non-execution/completion of development schemes by various departments.

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

(Amount in Rupees)



There was 1% and 6 % increase in budget allocation expenditure incurred respectively, while there were overall savings of Rs 480.334 million during 2013-1

1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2013-14

Audit paras reported in MFDAC (Annex-1) of last year audit report which have not been attended in accordance with the direction of DAC have been reported in part II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	19	Not convened
2	2003-04	18	Not convened
3	2004-05	15	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report	160	Not convened
5	2009-10	23	Not convened
6	2010-11	66	Not convened
7	2011-12	19	Not convened
8	2012-13	21	Not convened
9	2013-14	28	Not convened

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

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriations

1.2.1.1 Fraudulent drawal of Fund for Construction / Improvement of Water Course – Rs 1.600 Million

According to Rule 2.33 of PFR Vol-1, “every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

DO (OFWM) paid an amount of Rs 1,543,893 (882,453+661,440) during 2013-14 for the improvement/construction of water course No. 19/AL Chak Aallah Buksh Laleka B/Nagar as 1st and 2nd installments respectively whereas Rs 571,537 was deposited by the WUA as Farmer’s share resulting in total fund transferred to WUA amounting to Rs 2,115,430 (882,453+661,440+571,537). As per Para 6 of DO (OFWM) BWN letter No. DO/OFWM/7715/BWN dated 05.06.2014 addressed to the Director (HQ), Directorate General Agriculture, (Water Management) Punjab Lahore, an amount of Rs 1,600,303 was misappropriated on the construction of said water course for which the defaulters were proceeded under PEEDA and major penalty was imposed on them.

Audit is of the view that above irregularity occurred due to weak financial internal control and malafide intention of the officer of the department.

Due to above action of the management Government sustained a loss of Rs 1.600 million.

The matter was reported to the DCO and DDO in October 2014. DO (OFWM) replied that in the cost of ICR–II consultant verified 100% earthen improvement and 100% farmer share. Thus no bogus funds were transferred for civil works, but no documentary evidences were produced in support of reply. The DAC in its meeting held in December, 2014, directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that matter be investigated at appropriate level and either the recovery be effected from the concerned WUA or water course be got completed under intimation to Audit.

[AIR Para: 01]

1.2.1.2 Misappropriation of Medicines – Rs 1.242 Million

According to Rule 2.33 of PFR Vol-I, “every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

BHU Kot Makhdoom Bahawalnagar under the control of DO (Health) Bahawalnagar received medicines amounting to Rs 1.242 million from DHQ Bahawalnagar on 03.01.2013 which were near to expiry as per record of DHQ Bahawalnagar. The medicines of stated amount were misappropriated by showing bogus shifting due to the following reasons:

1. As per physical verification of the audit party along with officials of health department “zero” expense was made on the Expense register uptill the date of audit i.e. October 2014, whereas medicines were not available physically.
2. BHU received the medicines from DHQ Bahawalnagar directly on the request of dispenser only without observing proper procedure as EDO and DO (Health) were not involved and approval of both the higher authorities was not obtained by the BHU as well as DHQ Bahawalnagar.
3. It was not possible for a BHU to consume such medicines in short time due to low turnout ratio of patients as compared to DHQ Bahawalnagar which revealed fake issuance of medicines.

Above circumstances revealed that the medicines were shifted in papers only and actually medicines of stated amount were misappropriated. The detailed is given in Annex-C.

Audit is of the view that above irregularity occurred due to malafide intention of the department.

The above action of the management caused misappropriation of Rs 1.242 million.

The matter was reported to the DCO and DDO in October 2014. DO (Health) admitted the facts and replied that Dy. DO (Health) had been appointed as enquiry officer to enquire into the matter and fact finding report will be submitted. The DAC in its meeting held in December, 2014 directed the EDO (Health) to inquire into the matter and submit report within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility against the persons at fault besides recovering the amount of loss under intimation to Audit.

[AIR Para: 1]

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs 121.699 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 offices under the control of EDOs Education, Agriculture, Health, F&P, Community Development and Works & Services did not produce record of expenditure of Rs 121.699 million incurred under different objects / codes of classification during 2013-14, in violation of the above rules. The detail is given in Annex – D.

Audit is of the view that non-production of record reflected irresponsible attitude on the part of executives.

The non-production of record may create doubt about the legitimacy of the expenditure which could not be ascertained due to non-production of record.

The matter was reported to the DCO and DDOs in September, October and November 2014. DCO replied that instructions had been noted for compliance in future for maintenance of stock register. DO (OFWM), Dy. DEO (EE-W) Bahawalnagar, Principal Govt. H/S School Mandi Sadiq Gunj, Govt. G/H School MND, Govt. G/H School 146/6-R HND, Govt. H/School 340/HR FTS, Govt. M/H School MND, Govt. G/H School 99 Fateh CTN, EDO (Health), SMO DHQ Hospital Bahawalnagar, SMO RHC Donga Bonga, Dy. DEO (EE-W) CTN and DO(Roads) replied that all the record was available in office, but no record was produced in support of reply. Dy. DEOs (EE-M and EE- W) Minchinabad and DO (Environment) replied that letters had been issued to the

concerned for provision of record. DO (Co-operative), DO (Buildings), MS THQ Hospital Minchinabad, SMO RHC 6 Gijiani and Principal Govt. H/School Ram Pura neither submitted working papers nor attended the DAC meeting. The DAC held in December, 2014 directed the concerned DDOs to ensure strict compliance of audit paras within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the desired record be produced for verification and necessary action be initiated against the person(s) at fault, under intimation to Audit.

[AIR Paras: 2, 7, 11, 2, 15, 16, 10, 11, 9, 14, 15, 10, 8, 10, 12, 14, 4, 32, 21, 34, 15, 19, 11, 8, 13, 31, 4, 8, 22]

1.2.3 Irregularities & Non Compliance

1.2.3.1 Provision of Budget without DDO Powers – Rs 219.903 Million

According to Rule 4(vii) of the Punjab District Governments & TMA Budget Rules 2003, “The Finance and Budget Officer shall perform monitoring of the budget and ensuring that funds are spent as approved by the Council”

EDO (F&P) allocated funds amounting to Rs 224.482 million during 2013-14 to the EDO (Health) under the head BH-6034 for the purchase of Medicines without having DDO powers as EDO (Health) was an administrative post. EDO (Health) was neither the DDO of his sub-ordinate offices nor he was the purchase officer of any office under his control. At the same time the EDO (Health) Bahawalnagar purchased medicines of Rs 219.903 million for DHO, DHQ, THQ, RHC, BHU, MCH centres and RDs without having DDO powers.

Audit is of the view that above irregularity occurred due to improper financial management and non-compliance of Government instructions.

Above action of the management resulted in irregular provision of budget of Rs 219.903 million.

The matter was reported to the DCO and DDO in December 2014. EDO (Health) replied that as per minutes of meeting issued by the Secretary Health Government of the Punjab dated 22.09.2011 the EDO (Health) was authorized for bulk purchase, but no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority within two months. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the irregularity be got condoned from competent authority besides taking disciplinary action against the persons at fault under intimation to Audit.

[AIR Para: 3]

1.2.3.2 Excess Purchase of Medicines than Requirement – Rs 88.975 Million

According to Rule 15.18 of PFR Vol-1, and Rule 16.10 of Punjab budget manual,” The balance of store must not be held up in excess of requirement for reasonable period and purchase in excess of requirement is not only financial irregularity but also blockage of funds.

The following DDOs purchased medicines during 2013-14 in excess of their requirement as either a very small quantity was utilized or nothing was utilized and all medicines were lying un-utilized which resulted in excess purchase of medicine amounting to Rs 88.975 million in violation of above rule. The detail is given below:

(Amount in Rupees)			
Sr. No.	DDOs	Period	Amount
1	EDO (Health) Bahawalnagar	2013-14	16,841,052
2	DHQ Hospital Bahawalnagar	-do-	72,134,476
3	SMO RHC 6 Gajayni	2008-14	700,000
Total			88,975,528

Audit is of the view that above irregularity occurred due to non observance of prevailing rules.

Above action of the management caused irregular expenditure of Rs 88.975 million.

The matter was reported to the DCO and DDOs in October and November 2014. EDO Health replied that all the purchases were made as per demand of Health facilities of District Bahawalnagar, but no documentary evidences were produced in support of reply. MS DHQ Hospital Bahawalnagar replied that matter was under investigation and report would be submitted at the earliest. SMO RHC 6 Gijiani neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 kept the para pending for regularization from competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the matter be inquired at higher level, and responsibility be fixed on the persons at fault besides regularization of expenditure from the competent authority, under intimation to Audit.

[AIR Paras: 16, 28, 11]

1.2.3.3 Irregular Tendering – Rs 74.234 Million

According to Rule 2.61 of B&R Code, the limit of notice for response time, after advertisement, should be as under:-

- i. Work costing more than 50,000 : one month
- ii. Work costing 20,000 and 50,000 : 15 days
- iii. For all other works : 8 days

District Officer (Buildings) advertised thirty seven (37) development schemes with a cost of Rs 74.234 million in the print media during 2013-14 with the response time of 10 to 12 days instead of at least 15 days. By adopting this practice fair competition was avoided just to grant undue favour to the contractors of their own choice. Detail is given below:

(Amount in Rupees)

Sr. No.	Number of works	Estimated Cost	Tender Notice / Advertisement Date	Tender Issue Date	Tender Received & Opening Date	Total Days Given
1	35	71.839	09.06.13	18.06.13	20.06.13	10
2	2	2.395	10.02.13	21.02.13	23.02.13	12
Total		74.234				

Audit is of the view that irregularity occurred due to weak managerial controls and negligence of the department.

Due to non-observance of prevailing rules the fair competitive rates could not be achieved.

The matter was reported to the DCO and DDO in November, 2014. The DAC meeting was held in December, 2014 but department neither submitted

working papers nor attended DAC. No progress was intimated to Audit till finalization of the Report.

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

[AIR Para: 29]

1.2.3.4 Expenditure in Excess of prescribed limit on Bulk Purchase of Medicines – Rs 68.257 Million

According to Government of the Punjab, Finance Department Letter No. FD (FR) 11-2/89 dated 10.09.2001 “The District Government is authorized to distribute the budget allocation for medicines in the following ratio:

10% reserved for natural climates and emergencies.

15% day to day local purchase.

75% bulk purchases.

Following DDOs of Health Department were provided budget amounting to Rs 247.352 million during 2013-14. Accordingly an amount of Rs 175.941 million i.e. 75% was required to be utilized on bulk purchase against which an amount of Rs 244.198 million was utilized which resulted in excess expenditure on bulk purchase of medicines amounting to Rs 68.257 million in violation of above rule. The detailed is given below:

(Amount in Rupees)

Sr. No.	DDOs	Total Budget	75% Required for Bulk Purchase	Medicine Actually Purchased	Excess Purchased Medicine
1	EDO (Health)	220,000,000	165,000,000	219,903,000	54,903,000
2	DHQ Hospital BWN	27,352,037	10,940,815	24,294,936	13,354,121
3	RHC 6 Gajani	949,225	-	712,500	236,525
4	DO (Health)	2,529,210	1,896,907	2,529,210	632,302
	Total	247,352,037	175,940,815	244,197,936	68,257,121

Audit is of the view that above irregularity occurred due to poor financial management.

The above action of the management caused excess expenditure of Rs 68.257 million.

The matter was reported to the DCO and DDOs in October and November 2014. EDO (Health) replied that the budget for bulk purchase of medicines was distributed / provided under Grant No. 16. The reply was not accepted as utilization more than 75% budget for bulk purchase was not allowed. MS DHQ Hospital replied that no budget was provided for bulk purchase, but no documentary evidence was produced in support of reply. DO (Health) replied that all the purchases were made after completion of all codal formalities, but no documentary evidence was produced in support of reply. SMO RHC 6 Ginjiani neither submitted working papers nor attended the meeting. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that expenditure be got regularized besides fixing of responsibility under intimation to Audit.

[AIR Para: 4, 18, 4 & 18]

1.2.3.5 Irregular Mode of Payment – Rs 27.568 Million

According to Government of the Punjab Finance Department Letter No.FD (FR) V, 6(1) dated 04.03.2010 “payments of Rs 100,000 and above to contractors and suppliers shall not be made in cash by the Drawing & Disbursing Officers (DDOs). At places where pre-audit cheques are issued, the sanctioning authority shall accord sanction to incur expenditure, under his own signature, in favour of contractor/ suppliers incorporating CNIC No. of the contractor/supplier. The DDO, while submitting the bill at the pre-audit counter of Accountant General/ District Accounts Officer, shall record an endorsement on the bill requiring separate crossed cheque to be issued in favour of contractor/supplier. The cheque is to be delivered to the contractor/supplier”.

Following DDOs incurred expenditure of Rs 27.568 million on various purchases during 2013-14. All the expenditure was unjustified/ irregular as the department issued Payment Cheques/Drafts to various suppliers against above rule; the amount was first drawn by the DDOs and later distributed to the supplier in the form of bank drafts/ Cheques instead of direct payment to the supplier. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Particulars	Amount
1	DCO	Petroleum Product, Electricity Bill, etc.	8,739,126
2		Electricity Bill	990,705
3	DO (Live Stock)	Medicine Bills	1,922,453
4		Medicine Bill	3,022,325
5	DO (Health)	Medicine	12,894,000
Total			27,568,609

Audit is of the view that irregularity occurred due to negligence of the department.

The above action of the management resulted in unauthorized payment amounting to Rs 27.568 million.

The matter was reported to the DCO and DDOs in October and November 2014. DCO replied that instructions had been noted and same would be followed in future. DO (Live Stock) replied that the Govt. drafts was made in favour of the concerned firms, the reply was not tenable as issuance of payment draft to the firms is not allowed. DO (Health) replied that all these cheques were issued by the DAO Bahawalnagar in the name of DDO. Hence the payment to the concerned firms were made through cross cheques. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that irregularity be got condoned from the competent authority besides fixing responsibility on the person(s) at fault, under intimation to audit.

[AIR Paras: 1, 2, 2, 7 & 3]

1.2.3.6 Execution of Development Schemes by Unauthorized Persons – Rs 25.625 Million

According to Government of the Punjab (C&W) Department Letter No.SOB-1 (C&W) / 2-24 /2006 dated 07.04.2007 issued by the C&W department, Government of the Punjab, Lahore, before finalization of the work bill, sub-divisional officer to chief engineer would certify to the extent as mentioned below that the work has been executed as per laid down specifications,

Sub-Engineer	100%.
Sub Divisional officer	100%
District Officer	75%
EDO (W&S)	50%
Chief Engineer	25%

DO (Buildings) assigned the task of estimation of different development schemes during 2013-14 to Mr. Saeed-ul-Allah who was an electrical engineer. Further these schemes were executed and payment was made on his recommendations. A person who was an electrical engineer not a civil engineer, cannot comprehend all the rules, regulations, standards, methods, technicalities, principles and other procedures of civil work. Further there was no post of electrical engineer in the budget. The detail is given in Annex – E.

Audit is of the view that irregularity occurred due to non-compliance of the instructions of the Government.

The above action of the management caused un-authorized / irregular expenditure of Rs 25.625 million.

The matter was reported to the DCO and DDO in November, 2014. The DAC meeting was held in December, 2014 but department neither submitted working papers nor attended DAC meeting. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the irregularity be got condoned from competent authority besides fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 4]

1.2.3.7 Unauthorized Expenditure due to Appointment of Teachers below Prescribed Qualification – Rs 17.346 Million

According to the Government of the Punjab, Finance Department Notification No. FD.PC. 2 – 1 / 83 dated 25.08.1983, “prescribed qualifications for the posts of EST, PET and D.M was FA/F.Sc with diploma in relevant field and to Government of the Punjab, Education Department’s letter No.SO-III-I-13/85 dated 30.07.1992, qualification of FA/FSc with Arabic Teaching Training Certificate (ATTC) was prescribed for appointment to the post of A.T.”

Fourteen (14) teachers working under the control of Dy. DEOs were appointed as Physical Education Teachers (PET), Drawing Master (D.M), Arabic Teachers (A.T) and Oriental Teachers (O.T) on the basis of Matric despite the fact that prescribed qualification for these posts were FA/FSc. with diploma in relevant field. Similarly the required qualification for the post of PTC was enhanced from Matric to FA/FSc. w.e.f. 1.2.1997 but appointments were made on Matric basis. This resulted in unauthorized expenditure of Rs 17.346 million during 1997-2014 on pay & allowances of relevant staff. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Teachers	Designation	Period	Amount
1	Dy. DEO (EE-M) Minchin Abad	9	PTC	1997-2014	8,146,397
2	Govt. G/H School Minchin Abad	1	AT	1997-2014	2,305,709
3		1	PET	-do-	3,429,928

Sr. No.	DDOs	No. of Teachers	Designation	Period	Amount
4	Govt. H/ School 340/HR Fort Abbas	1	DM	1979-2014	1,398,000
5	Govt. H/ School Raam Pura BWN	1	OT	1985-2014	2,065,738
Total		14			17,345,772

Audit is of the view that irregularities occurred due to non-compliance of relevant rules and ineffective managerial controls.

Unauthorized appointments resulted in unauthorized expenditure of Rs 17.346 million.

The matter was reported to the DCO and DDOs in September, October and November 2014. Dy. DEO (EE-M) Minchinabad and Principal Govt. H/School 340/6-R Fort Abbas replied that the Secretary Education reported in the Court of Provincial Ombudsman Punjab, Lahore that the notification for enhancement of qualification for the post of PTC from Matric to FA may be considered w.e.f 18.03.1997, but no documentary evidence was produced in support of reply. The Principal Govt. G/H School Minchinabad replied that the qualification for AT was FA with Arabic and for PET was Matric with Diploma in Physical Education, but no documentary evidence was produced in support of reply. The Principal Govt. H/School Raam Pura neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority within thirty (30) days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the irregularity be got condoned from the competent authority besides fixing the responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1, 1, 7, 3 & 5]

1.2.3.8 Irregular Drawl of Pay and Allowances due to Shifting of Head Quarter – Rs 13.510 Million

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

Following DDOs posted various officers / officials at general duty since 2008 but neither their general duties were cancelled nor approval of the finance department was obtained in violation of above rule. This resulted in irregular payment of pay and allowances amounting to Rs 13.510 million as they were paid without performing the duties of the post. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Number of Employees	Period	Amount
1	EDO (Health)	22	2013-14	8,808,297
2	DHQ Hospital Bahawalnagar	4	-do-	1,205,640
3	THQ Hospital Minchin Abad	1	2012-14	1,860,320
4	RHC 6- Gajiyani	3	-do-	656,055
5	DO (Social Welfare)	4	2010-14	979,594
6	DO(Health)	18	2013-14	9917910
	Total			13,509,906

Audit is of the view that above irregularity occurred due to non observance of prevailing rules / instructions.

Above action of the management resulted in irregular payment of Rs 13.510 million.

The matter was reported to the DCO and DDOs in September, October and November 2014. EDO (Health) replied that all kind of General Duty had

been cancelled. MS DHQ Hospital Bahawalnagar replied that the EDO (Health) Bahawalnagar had been requested for cancellation /withdrawal of General Duties. DO (Health) replied that the said employees had been temporarily attached with office of the DCO and now their attachment had been cancelled, but no documentary evidences were produced. The DO (Social Welfare), MS THQ Hospital Minchinabad and SMO RHC 6 Gijiani neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority within thirty (30) days. No progress was intimated to Audit till finalization of the Report.

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

[AIR Para: 15, 3, 10, 10, 1, 13]

1.2.3.9 Irregular Budget Allocation Due to Irregular Creation of Posts – Rs 9.459 Million

According to Rule Delegation of Financial Power 2006, Sr.No.1, all posts are to be created / abolished by the Finance Department”.

EDO (F&P) allotted budget during 2013-14 against various newly created posts of officials and officers in different departments without prior approval of the Finance Department which resulted in excess utilization of budget. The detail is given at Annex-F.

Audit is of the view that irregularity occurred due to non observance of the prevailing rules.

Legitimacy of expenditure of Rs 9.459 million could not be authenticated due to non- availability of sanction of the Finance Department.

The matter was reported to the DCO and DDOs in October, 2014. EDO (F&P) replied that observation had been referred to the concerned DDOs for justification of excessive posts. The DAC in its meeting held in December, 2014

kept the para pending for strict compliance at the earliest. No progress was intimated to Audit till finalization of the Report.

Audit recommends that expenditure be got regularized from the competent authority besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 20]

1.2.3.10 Irregular Expenditure due to Non-compliance of PPRA Rules – Rs 6.046 Million

According to Rules 9 and 12(1) of the Punjab Procurement Rules (PPRA) 2009, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Following Five (05) DDOs incurred expenditure of Rs 6.046 million on different purchases during 2008-14. The expenditure was held irregular as annual requirement of procurement was neither determined at start of relevant financial years nor the procurement opportunities were advertised on the website of PPRA in violation of above rules. Moreover, the indents were split-up in order to avoid fair tendering process. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Description	Period	Amount
1	DCO	Stationery	2013-14	548,245
2	DHQ Hospital Bahawalnagar	Medicine & Other Store	2013-14	3,325,923

Sr. No.	DDOs	Description	Period	Amount
3	RHC Dong Bonga	Mis. Medicines	2008-14	1,007,776
4	DO (Live Stock)	Stationery	2013-14	460,613
5	EDO(Education)	Stationery	2013-14	703,972
Total				6,046,529

Audit is of the view that above irregularity occurred due to non observance of prevailing rules.

The above action of the management caused irregular expenditure of Rs 6.046 million.

The matter was reported to the DCO and DDOs in September, October and November 2014. DCO replied that purchase was made within the competency and as per rules. MS DHQ Hospital Bahawalnagar replied that all the specified rules of PPRA were adopted, but no documentary evidence was produced in support of reply. DO (Live Stock) replied that funds were released on prorate basis @20% - 25% quarterly, but no documentary evidence was produced in support of reply. EDO (Education) replied that all the purchases were less than one lac. However, purchases were made from the lowest firms, the reply was not accepted as department splitted the bills and violated PPRA Rules. SMO RHC Dona Bonga replied that all the medicines had been purchased from the income tax registered firms, which was irrelevant reply. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends initiating disciplinary action against the person(s) at fault besides getting the expenditure regularized from the competent authority within a month, under intimation to Audit.

[AIR Para: 13, 23, 10, 13, 1]

1.2.3.11 Ambiguous issuance of Medicines – Rs 4.912 million

According to Rule 2.33 of PFR Vol-I, “every government servant should realize fully and clearly that he will be held personally responsible for any loss

sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

EDO (Health) purchased medicines and the same were issued to the health facilities during the year 2013-14. Audit observed that:

- The medicine at serial No.1 was issued only to DHQ Hospital BWN and THQ Hospital HND which was doubtful as the same was not issued to any other THQ, and RHCs which creates doubts that the purchase was made in papers only and shown issued to desired centres to show bogus consumption.
- The item No. 2, 3 and 4 were ordered with packing of 100 pieces whereas supply was made with packing of 50 pieces, less quantity was received with payment of full amount.

(Amount in Rupees)

Sr. No.	Bill/ Invoice No.	Date	Amount	Item
1	PH/0000001 172/2013	16.12.13	2,745,000	Inj. Gelofusine 500ml EP Bottle Inf. 4% modified fluid Gelatin 500ml with IV set.
2	503/SSC/14	04.12.13	742,200	I.V. Canola with Injection Port and Integrated Closing Cone Size 24, pack of 100's
3	504/SSC/14	04.12.13	712,200	I.V. Canola with Injection Port and Integrated Closing Cone Size 22, pack of 100's
4	505/SSC/14	04.12.13	712,200	I.V. Cannula with Injection Port and Integrated Closing Cone Size 20, pack of 100's
Total			4,911,600	

Audit is of the view that above irregularity occurred due to poor management and undue favour to suppliers.

The above action of the management caused a loss of Rs 4.912 million.

The matter was reported to the DCO and DDO in November 2014. EDO (Health) replied that medicines were purchased as per rate of unit not per pack according to the quantity of supply orders. Further all the medicines were issued to the DHQ and THQs as per their demand, but no documentary evidence was

produced in support of reply. The DAC in its meeting held in December, 2014 directed the EDO (F&P) and MS DHQ Hospital Bahawalnagar to investigate the matter and submit report within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that matter may be investigated along with fixing of responsibility and recovery from the concerned under intimation to Audit.

[AIR Para: 18]

1.2.3.12 Unjustified Retention of Securities – Rs 4.564 Million

According to Rule 12.7 of the PFR Vol-1 read with Section 399(1) of CPWA, “all balances remained unclaimed for more than three complete account years will, at the close of June in each year, be credited to government by means of transfer entries as lapsed deposit.”

District Officer (Roads) did not credit security deposits which were unclaimed for more than three complete accounting years upto June 2011 amounting to Rs 4.564 million. Audit was astonished to note that these securities had been lying since long.

Audit is of the view that above irregularity occurred due to non-compliance of prevailing rule.

Non-compliance of prevailing rules resulted in loss of Rs 4.564 million.

The matter was reported to the DCO and DDO in November 2014. DO (Roads) replied that securities had been lying in the deposit account against the schemes which were still unfunded, but no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to ensure strict compliance of audit observation within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility on the persons at fault besides transfer of unclaimed security deposits into Government Treasury, under intimation to Audit.

[AIR Para: 4]

1.2.3.13 Unauthorized Expenditure due to Non Termination of Employee Appointed on Leave Vacancy – Rs 3.722 Million

According to appointment and condition Rule 7 to 11 of 1974, all appointment to be made against the post duly sanctioned and advertised in the newspaper besides observing all codal formalities.

Head Mistress of Government Girls High School Chak No.146-6R, Tehsil Haroon Abad paid an amount of Rs 1.828 million during the period 1984-2014 to Mst. Bilquees Yousaf who was appointed as PTC (Un-Trained) on leave vacancy. As per appointment letter No.5639-41 dated 26.03.1981 issued by the DEO (W) Bahawalnagar, the appointment of Mst. Bilquees Yousaf was to be terminated automatically on return of Mst. Anwar Begum but services of Mst Bilquees Yousaf was not terminated on returning of Mst. Anwar Begum and she was adjusted in the same school (GGHS Chak No.146-6R) against a vacant post. Furthermore entries at Page No.11 in her service book were tempered. Audit is of the view that adjustment / grant of regular post against leave vacancy and expenditure of pay amounting to Rs 1.828 million was unauthorized.

Moreover Mr. Muhammad Anwar was appointed as Class-IV employee for a period 04 months (14.03.1984 to 13.07.1984) on a vacancy caused due to Leave of Muhammad Rafiq (NQ). Later on the leave arrangement was extended upto 13.03.1986. Mr. Anwar was adjusted in Class-IV instead of fresh appointment as required under the rule. The unauthorized adjustment resulted into irregular expenditure of Rs 1.894 million on pay and allowance.

Audit is of the view that above irregularity occurred due to non observance of service rules.

Malafide intention and ineffective financial and managerial controls of the management resulted into unauthorized appointment and unauthorized expenditure of Rs 3.722 million.

The matter was reported to the DCO and DDO in September, 2014. The department replied that the matters were about 30 years old. The cases had been forwarded to the EDO (Education) for further proceedings, but no documentary

evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to ensure compliance of audit observation. No progress was intimated to Audit till finalization of the Report.

Audit recommends to enquire the matter at appropriate level and recovery be effected accordingly besides fixing of responsibility on the person(s) at fault and regularization of expenditure of Rs 1.894 million, under intimation to Audit.

[AIR Para: 5 & 7]

1.2.3.14 Unjustified Expenditure due to Splitting of Bills – Rs 3.467 Million

According to Rule 15.2 (b) II “one article or class of similar articles of store be procured, at one time without splitting the indent during a period of one year unless the requisite stores are controlled or covered by a Rate and Running Contract or are of such a special nature as cannot easily be procured or are exempted under special or general order of Government or by any other officer authorized on his behalf”.

The following DDOs incurred an expenditure of Rs 3.467 million during 2013-14 on purchase of different items by splitting the bills during a period of one year only to avoid tender process and to avoid sanction of the higher authority. All the expenditure was held irregular and beyond financial competency. The detail is given in below:

(Amount in Rupees)				
Sr. No.	DDOs	Item Purchased	Splitted bills	Amount
1	DO (Health)	Medicine	13	1,207,330
2	-do-	Stationery	38	693,418
3	DO (Live Stock)	Misc. Stores	115	1,566,539
Total				3,467,287

Audit is of the view that irregularity occurred due to non observing of the prevailing rules.

The above action of the management caused un-authorized expenditure of Rs 3.467 million.

The matter was reported to the DCO and DDOs in October and November 2014. DO (Health) replied that the payments had been made after the receiving quarterly releases as per the instructions of the Finance Department Government of the Punjab, which was not accepted. DO Live Stock replied that funds were released on prorata basis @20% 25% quarterly and purchases were made accordingly as prevailing rules were to be followed. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that expenditure be got regularized from the competent authority besides fixing of responsibility under intimation to Audit.

[AIR Para: 9 & 14]

1.2.3.15 Irregular Appointment and Drawl of Pay & Allowances – Rs 1.535 Million

According to Rule 22 of Punjab Civil Servants (Appointment and Condition of Services Rules 1974): -

1. When a post be required to be filled the appointing authority shall forward a requisition to the selection authority immediately after taking decision to fill the post.”
2. After forwarding requisition to the selection authority may, if it considers necessary in the public interest, fill the post on adhoc basis for a period not exceeding one year pending nomination of a candidate by the selection authority provided;
 - (a) The vacancy is advertised properly in the news papers
 - (b) The appointment is made of a person duly qualified in accordance with the provision of rules and orders applicable to the post.
 - (c) The Selection is made on the basis of merit determined by objective criteria.

- (d) Appointment order should certify that requisition has been sent to the selection authority
- (e) Appointment is made subject to revocation at any time by the competent authority.

DO (Buildings) appointed a sub engineer on adhoc basis on stop gap arrangement on 27.06.1988. As per terms and conditions of offered letter the appointment was merely for the period of one year on adhoc basis and appointment for stop gap arrangement could not be regularized or extended beyond the period of one year, but the department did not get extension from the competent authority. Due to this action of the management irregular payment of Rs 1.535 million was made during 1988 to 2014. The detail is given in Annex – G.

Audit is of the view that above irregularity occurred due to negligence of the department.

The above action of the management caused irregular payment of Rs 1.535 million.

The matter was reported to the DCO and DDO in November, 2014. The DAC meeting was held in December, 2014 but department neither submitted working papers nor attended DAC meeting. No progress was intimated to Audit till finalization of the Report.

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

[AIR Para: 10]

1.2.3.16 Unauthorized Expenditure due to Appointment on Bogus Orders – Rs 1.357 Million

According to Rule 2.33 of PFR Vol-I, “every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will

also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

Head Mistress of Government Girls High School Chak No.146-6R, Tehsil Haroon Abad paid an amount of Rs 1.357 million during the period 1984-2014 to Mst. Kausar Naseem; who passed her Matric exams in 1981, she was appointed as Lab Assistant vide orders No.15 dated 28.07.1984. She joined her duty on 02.08.1984. As per entries in the service book, she passed PTC in 1988 and was appointed as PTC teacher vide orders No.96-98 dated 02.02.1993 issued by the Dy DEO (EE-W) Haroon Abad. Whereas, office order / letter No.1252 dated 20.04.80 issued by the same authority indicated that she (at Sr.20) was appointed as PTC teacher w.e.f date of joining. Column 5 of that letter (showing remarks) stated that the person (Sr.20) was already appointed vide order No.296-98 dated 02.02.93. How a letter in 1980 was issued with a statement that the person was appointed in 1993. The orders seemed to be bogus and issued in back dates of 1980, when Mst. Kausar Naseem was a student of matric. Audit apprehended that the appointment of the teacher was made through bogus orders and the expenditure of Rs 1.357 million incurred on pay was unauthorized.

Audit is of the view that malafide intention and ineffective financial and managerial controls of the management resulted into unauthorized appointment.

The above action of the management caused unauthorized expenditure of Rs 1.357 million.

The matter was reported to the DCO and DDO in September, 2014. The department replied that the matter was 30 years old. The case had been forwarded to the EDO (Education) for further proceedings, but no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to ensure compliance of audit observation. No progress was intimated to Audit till finalization of the Report.

Audit recommends to enquire into the matter at appropriate level and recovery be effected accordingly besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 4]

1.2.4 Performance

1.2.4.1 Abnormal Delay in Completion of Development Schemes – Rs 151.675 Million

According to Rule 56(noting) of Central Public Works code, until funds for the work have actually been allotted or promised by competent authority, a Divisional Officer cannot be required, except by his departmental superiors, to prepare the detailed plans and estimates necessary for the purpose of technical sanction.

EDO (F&P) did not release the budget timely during the year 2013-14 of six development schemes costing Rs 151.675 million, but the schemes were processes and in the consequence the schemes were late completed. The detail is given at below:

(Amount in Rupees)

Name of Work	Amount Paid upto this bill	Work Order No. / Date	Actual Date of Completion
W/I of Qaziwala Road (Haroonabad to pull Murad) RD 51200 to 64300 Group-V	37,911,683	1974/12-12-07	12.04.2012
W/I of Qaziwala Road (HND to Pull Murad) RD 00 to 11800 (Group-1)	30,648,224	1970/12-12-07	14.04.2012
W/I of Qaziwala Road (HND to Pull Murad) RD 25000 to 38000 (Group-III)	38,120,380	1971/12-12-07	20.04.2012
W/I of Qaziwala Road HND to Pull Murad	39,647,707	1972/12-12-07	19.04.2012
Const. of Metalled Road from Qaziwala Road to Al-Yaqoob trust Eye & General Hospital Opposite Chak 41/Fateh	1,467,317	4835/01-06-11	28.04.2012
Const. of road from Sugar Mill Gate to By Pass Fordwah Canal	3,880,507	3389/27-10-09	21.04.2012
Total	151,675,818		

Audit is of the view that irregularity occurred due to improper financial management and non-compliance of the financial discipline.

Due to improper financial management the schemes were abnormally delayed.

The matter was reported to the DCO and DDO in October, 2014. The department replied that the matter had been referred to the DO (Roads) for detailed record. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority. No progress was intimated to Audit till finalization of the Report.

Audit recommends to get the irregularity condoned from the competent authority besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 14]

1.2.4.2 Unjustified Payment of Nil amount with Final Bill – Rs 119.985 Million

According to clause 52 of contract agreement, the final bill is required to be submitted within one month from the date of completion of work. Further a certificate of completion of work is required to be endorsed on the bill mentioning the date of recording the entry on the bill by the engineer in charge on the bill mentioning the date of recording the entry on the bill by the engineer in charge.

District Officer (Roads) sanctioned final bills of Nil amount during 2013-14 for which an amount of Rs 119.985 million was already paid in the running bills. It was not understandable that why these schemes had been kept running by showing work in progress since 2006 and Final bills with Nil amount had been passed. This had been done deliberately to extend undue favour to the contractors by making payment of full amount without completion of work by recording fake entries in the measurement books which was evident from that after lapse of 8 years, final bill was passed without making any payment. The detail is given in Annex – H.

Audit is of the view that above irregularity occurred due to weak financial / internal controls and malafide intention of the management to extend undue favour.

Above action of the management resulted in unjustified payment of Rs 119.985 million.

The matter was reported to the DCO and DDO during October, 2014. The department replied that the office never paid in advance to the contractors but after the execution of the work at site, but no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to get the expenditure regularized from competent authority within 15 days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility and action against the concerned besides regularization of expenditure from the competent authority, under intimation to Audit.

[AIR Para: 14]

1.2.4.3 Wasteful Expenditure due to Non Completion of Schemes – Rs 69.717 Million

According to Rule 2.10(a)(1) of the PFR Vol-1, “ Same vigilance should be exercised in respect o expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money”. Rule 2.33 of PFR Vol-I, states that “every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

DO (Roads) started 11 different development schemes during 2003 and onward but the works were not completed till 06/2014 after lapse of 11 years. The expenditure of Rs 69.717 million was incurred on these schemes was wasteful as remaining work was not completed. Furthermore almost all the schemes were required to be completed within one year but due to inefficiency of the department the same could not be completed well in time and resulted in wasteful expenditure of stated amount.

Audit is of the view that above irregularity occurred due to inefficiency of the management.

Inefficiency of the management resulted in wasteful expenditure of Rs 69.717 million.

The matter was reported to the DCO and DDO in October, 2014. The department replied that these schemes were unfunded whereas continuously funds were being demanded. There was no fault of the contractors, but no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to get the expenditure regularized. No progress was intimated to Audit till finalization of the Report.

Audit recommended fixation of responsibility on the persons at fault besides regularization of expenditure from the competent authority and action against responsible, under intimation to Audit.

[AIR Para: 7]

1.2.4.4 Purchase without Requirement – Rs 33.933 Million

According to Rule 16.10 of Punjab Budget Manual, “purchase without requirement is not only a financial irregularity but also blockage of public money. Further as per Rule 15.18 of PFR Vol-1, the balance of store must not be held in excess of requirement of a reasonable period or in excess of prescribed maximum limit.

EDO (Health) purchased life saving equipment of Rs 33.933 million, but the same was lying in the store during 2013-14 and these were decaying / rusting from the date of purchase. The equipment and machinery was purchased and same was not used. Furthermore the warrantee period of the said equipment and machinery was lapsing without use / benefit. Detail is given below:

(Amount in Rupees)

Sr. No.	Name of Items	Received Date	QTY	Amount
1	Hydrolic Operation Table	31.7.2012	1	1,089,612
2	Bedside Locker	22.4.2013	50	2,360,000
3	Patient Bed Fowler Type	22.4.2013	50	10,903,200
4	ICU Ventilator	1.9.2012	3	6,942,700
5	Central Air Oxygen Suction system	12.10.2013	1 set	12,637,800
Total				33,933,312

Audit is of the view that irregularity occurred due to weak internal control of management.

The above action of the management caused loss to government of Rs 33.933 million and wastage of public property.

The matter was reported to the DCO and DDO in November, 2014. The department replied that the said equipment were purchased for new emergency block and had been installed and were functioning properly, which was not accepted as emergency block of DHQ Bahawalnagar was handed over by the Building department. The DAC in its meeting held in December, 2014 directed to get the expenditure regularized from competent authority. No progress was intimated to Audit till finalization of the Report.

Audit recommends that expenditure be got regularized from competent authority besides fixing responsibility and taking disciplinary action against the person(s) at fault under intimation to Audit.

[AIR Para: 31]

1.2.4.5 Improper Maintenance of Record – Rs 4.988 Million

According to the rule 4 (3) (iv) of the PDG & TMA (Budget) Rules, 2003 the head of offices is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation. Further, rule 66(5) of PDG & TMA (Budget) Rules, 2003 the DDO shall not authorize any payment in excess of the funds placed at his disposal.

Head Mistress of Govt Girls High School Mincanabad did not maintain the accounts properly and bogus record was presented to audit which did not reveal the true picture of accounts and showed adverse expenditure for the year 2013-14 showing excess expenditure of Rs 4.988 million than the budget. The detail is given below:

(Amount in Rupees)

2013-14	Exp.	Budget	Excess
Pay of Officer	3,849,930	31,88,780	661,150
Pay of other staff	5,035,594	3,833,045	1,202,549
House Rent	842,416	669,096	173,320
Adhoc Allowance (2012)	1,777,104	640,801	1,136,303
Establishment Charges	13,909,309	12,328,698	1,580,611
Computer Allowance	48,600	26,100	22,500
Medical Allowance	679,185	537,037	142,148
Qualification Allowance	142,560	72,960	69,600
Total	26,284,698	21,296,517	4,988,181

Audit is of the view that irregularity occurred due to weak financial management.

The above action of the management caused bogus maintenance of record amounting to Rs 4.988 million.

The matter was reported to the DCO and DDO in October, 2014. The department replied that the said amount had been entered in the list of excess and surrender and submitted to the District Government for revision of budget, but the District Government failed to issue the revised budget. The reply of the department was not accepted by the committee as no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to enquire the matter by EDO (Education) and submit report within fifteen (15) days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the errors be rectified and necessary correction be made in the accounts besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[AIR Para: 18]

1.2.4.6 Loss due to purchase of medicines with less Shelf life – Rs 3.510 Million

According to supply order condition No.5, the shelf life in case of imported items must not be less than 70% and in case of local items 90% at the time of delivery.

EDO (Health) incurred expenditure of Rs 27.911 million for purchase of medicine having less shelf life as provided in the work order and deduction of Rs 3.510 million as penalty was not made / imposed during 2013-14, but EDO (Health) made payment for medicines. The detail is given in Annex – I.

Audit is of the view that above irregularity occurred due to poor management and undue favour to suppliers.

This action of the management resulted in excess payment of Rs 3.510 million by accepting medicine with less shelf life.

The matter was reported to the DCO and DDO in November, 2014. The department replied that a letter had been issued to M/s Vertex Enterprises for recovery. The DAC in its meeting held in December, 2014 directed to recover the stated amount. No progress was intimated to Audit till finalization of the Report.

Audit recommends that fixing of responsibility and recovery from the concerned under intimation to Audit.

[AIR Para: 26]

1.2.4.7 Unauthorized Shifting of near to Expiry Medicines – Rs 1.242 Million

According to Rule 2.10 (a) (1) of PFR Vol-1, “same vigilance should be exercised in respect of expenditure incurred from Government Revenues, as a

person of ordinary prudence would exercise in respect of the expenditure of his own money.”

MS DHQ Hospital shifted different medicines as detailed below to BHU Kot Makhdoom which were in excess of requirement and near to expiry during 2013-14. Audit observed the following irregularities:

1. Report for excess and near to expiry medicines was not sent to EDO (Health).
2. The medicines were shifted without approval of the competent authority i.e. EDO (Health) Bahawalnagar.
3. DO (Health) BWN was not consulted being the head of all BHUs regarding shifting of near to expiry medicines.
4. It was very strange that how these medicines could have been consumed at BHU in short time where patient turn out ratio was 30 to 40 patients per day if these could not be consumed at DHQ where patient turn out ratio was 200 to 300 per day.

(Amount in Rupees)

Sr. No.	Name of Medicine	Rate	Quantity	Amount
1	Cap; Cephaclor	25.41	20,000	508,200
2	Tab; Amlodipine 10mg	0.49	10,000	4,900
3	Tab; Drotavine	1.22	20,000	24,400
4	Tab ; Esomperazole	1.69	30,000	50,700
5	Tab; Zincsulphate	2.3	2,000	4,600
6	Syp; Furezolidine	29	1,600	46,400
7	Syp; Ironate	46.9	5,000	234,500
8	Craem; Clindamycin	45	1,000	45,000
9	Inj; Salbutamol	3.2	3,000	9,600
10	Tab; Montelukast	2.99	20,000	59,800
11	Syp; Zincsulphate	39	2,000	78,000
12	Tab. Foilc Acid	13	5,000	65,000
13	Tab. Metomide	1.35	20,000	27,000
14	Tab. Famotidine	3.8	22,000	83,600
Total				1,241,700

Audit is of the view that above irregularity occurred due to weak financial and managerial controls.

Above action of the management caused loss of Rs 1.242 million.

The matter was reported to the DCO and DDO in November, 2014. The department replied that the matter was being investigated. The DAC in its meeting held in December, 2014 directed the EDO (Health) to enquire into the matter within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends inquiry and fixation of responsibility and action against the concerned besides recovery of expired medicine, under intimation to Audit.

[AIR Para: 27]

1.2.5 Internal Controls Weaknesses

1.2.5.1 Non-imposing of Penalty for Abnormal Delay in Completion of Projects – Rs 11.771 Million

According to Clause 37 of contract agreement “the contractor shall apply in writing within 30 days of the date of unavoidable circumstances, the full and detailed particulars of the claim on account of which he desires time extension”. Moreover according to clause 39 (a) of the contract agreement, the contractor shall pay as compensation an amount equal to one percent of the amount of contract, subject to maximum of 10% of the estimated cost of work that the work remains unfinished and had to apply for extension before one month from the date of completion. Furthermore according to Secretary C & W Department letter No. S.O.E (C&W) F-911 dated 28/04/09, all time extensions granted to contractor shall be endorsed to the Superintending Engineer, Chief Engineer and special Secretary C&W for their information and record. Time extension granted should be based on documentary evidences, fully justified.

DO (Buildings) and DO (Roads) allotted 52 development projects to different contractors for Rs 117.709 million during 2013-14. The contractors did not work with the desired pace and abnormally delayed the projects, in violation of 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 was not imposed to the concerned contractors despite the fact that in most of the cases they were neither granted time extension nor were their requests for the same on record whereas in some cases the time extensions were granted on unjustified reasons and they had not applied for extension before one month from completion dates. Moreover, copies of time extensions granted were not endorsed (communicated) to the Special Secretary (C&W) in violation of above rules. The detail is given in given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Projects	Estimated Costs of the Projects	Amount of Penalty @ 10 %
1	DO (Roads) BWN	20	30,162,270	3,016,227
2	DO (Buildings) BWN	32	87,546,960	8,754,696
Total		52	117,709,230	11,770,923

Audit is of the view that above irregularity occurred due to non observance of the terms and conditions of agreement.

Non-compliance of the terms & conditions of agreement resulted in abnormal delays in completion of development projects and loss of Rs 11.771 million due to non imposing of penalty.

The matter was reported to the DCO and DDOs in October and November 2014. DO (Roads) replied that time extension had been granted by the competent authority after imposing penalty as required under the rules, which was not accepted as procedure was not followed. DO (Building) neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to recover the stated amount from the concerned within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility on the persons at fault besides imposing and recovery of penalty from the concerned under intimation to Audit.

[AIR Para: 10 & 21]

1.2.5.2 Loss due to Unauthorized Payment of HSRP Allowance and PCA – Rs 11.112 Million

According to letter No.PMU/PHSRP/G1-06-61-270/340 dated 16.03.2007, issued by the Health Department, Government of the Punjab, any doctor, paramedic or other staff whether regular or on contract posted and drawing pay against the post of RHCs and BHUs, and directed to perform duties somewhere else, shall not be entitled to draw Health Sector Reform Programme (HSRP) Allowance. Any such allowance so paid shall be recovered. As per Finance Department letter No.FD/SR-IV-8-1/76 (PROV) dated 16.03.1988, shifting of headquarters of a civil servant can not be made for a period exceeding three months without obtaining prior approval from the Finance Department.

The DDOs of (Health) Department allowed two hundred and thirty seven (237) doctors and other staff to draw HSRP Allowance and PCA during

2008-14 who were not performing their duties at their original place of posting in violation of above rule. The detail is given below:

(Rupees in Million)		
Name of allowance	No. of Doctor	Amount
HSRP Allowance and PCA	237	11.112

Audit is of the view that loss occurred due to ineffective financial and managerial controls.

Unauthorized drawl and non recovery of HSRP Allowance resulted in loss of Rs 10.611 million.

The matter was reported to the DCO and DDOs in September, October and November 2014. EDO (Health) replied that para related to RHCs and BHUs and remaining employees were posted on the directions of DCO office. DO (Health) replied that these employees had been temporarily attached with DCO office and now their attachment had been cancelled and employees were entitled to draw said allowance and letters had been sent to the DAO to recover the amount from their pay. SMO RHC Dahrnwala replied that the employees were entitled to draw the said allowance which was not accepted as said allowance was disallowed. MS THQ Hospital MND and SMO RHC 6 / Gijiani neither submitted working papers not attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to recover the stated amount from the concerned within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility on the persons at fault besides recovery of stated amount from the concerned, under intimation to Audit.

[AIR Paras: 10, 12, 7, 14, 17, 2, 16, 3, 5, 6, 8, 3, 1, 8, 9, 1, 3, 5, 13 & 5]

1.2.5.3 Irregular drawl of Pay & Allowances on Erratic Posting – Rs 10.785 Million

According to Government of the Punjab Letter No. 45 (m) 4 – 2 / 99 dated 12.08.1999 and directions of Honorable Supreme Court of Pakistan “erratic postings are not allowed”.

Following DDOs posted ten (10) employees of different cadre on erratic posts during 2013-14 which resulted in irregular expenditure of Rs 10.785 million on their pay and allowances in violation of above direction. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Employees	Period	Amount
1	Dy. DO (EE-W) Bahawalnagar	02	2013-14	525,200
2	RHC Dahranwala	5	2010-14	2,788,280
3	RHC 6 Gajiyani FTS	3	2008-14	4,180,896
4	DO (Buildings) Bahawalnagar	2	2002-14	3,290,390
	Total	10		10,784,766

Audit is of the view that irregularity occurred due to non observance of prevailing rules.

The above action of the management caused irregular payment of pay & allowances of Rs 10.785 million.

The matter was reported to the DCO and DDOs in September, October and November 2014. Dy. DEO (EE-W) Bahawalnagar replied that adjustment / posting of teachers was under process. SMO RHC Dahranwala replied that due to shortage of staff these employees were posted on the said posts by the orders of higher authorities. DO (Buildings) and SMO RHC 6 Gijani neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the irregularity be got condoned from competent authority besides posting of the staff at their original place of posting under intimation to Audit

[AIR Para: 6, 7, 2, 6]

1.2.5.4 Loss due to Unauthorized Payment of Conveyance / Mobility Allowance – Rs 8.383 Million

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

Sixteen (16) DDOs working under the control of EDO (Education), (Health) and (Agriculture) paid Conveyance Allowance amounting to Rs 4.887 million to the officers / officials to whom either government accommodations were allotted within the premises of the office or Government vehicles were provided. Whereas payment of Rs 3.496 million was made on account of mobility / conveyance allowance during the period of leave and winter vacations etc. The detail is given below:

(Rupees in Million)		
No. of DDOs	Allowance	Amount
16	Conveyance and Mobility Allowance	8.383

Audit is of the view that above irregularity occurred due to weak financial controls and negligence of the management.

The above action of the management caused unauthorized payment of mobility / conveyance allowance of Rs 8.383 million to government.

The matter was reported to the DCO and DDOs in September, October and November 2014. All the DDOs replied that efforts were being made to recover the stated amount. DO (Co-operative), MS THQ Hospital Minchanabad, SMO RHC 6-Gijiani and Govt. H/S Raam Pura neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014

directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected, besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit.

[AIR Paras: 1, 3, 3, 1, 2, 12, 1, 2, 27, 4, 12, 20, 1, 9, 10, 1, 8, 5, 8, 3, 3, 4 & 6]

1.2.5.5 Unauthorized Expenditure due to Award of Advance Increments and running Scale to PTC Teachers – Rs 8.146 Million

According to letter No. SOR-III-1-20/95 dated 01.02.1997, 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 incumbents qualification was above the prescribed qualification required for the post.

Dy DEO (EE-M) Minchinabad allowed nine (9) PTC teachers to draw two advance increments during 1997-2014 on acquiring qualification of F.A / F.Sc. Advance increments on passing “Intermediate Examination” were not admissible to these teachers after 01.02.1997 resulting in unauthorized expenditure as detailed below:

(Amount in Rupees)

Sr. No.	Name of office	No. Of Employees	Period	Amount
1	Dy EDO (EE-M) Minchanabad	9	1997-2014	8,146,397

Audit is of the view that above irregularities occurred due to non-compliance of relevant rules and ineffective internal controls.

Above action of the management caused unauthorized payment of pay & allowances of Rs 8.146 million.

The matter was reported to the DCO and DDO in October 2014. The DDO replied that the Secretary Education reported in the Court of Provincial Ombudsman Punjab, Lahore that the notification for enhancement of

qualification for the post of PTC from Matric to FA may be considered w.e.f 18.03.1997, but no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.2.5.6 Unauthorized Retention and Refund of Additional Performance Securities – Rs 7.887 Million

According to section (107)(3)(b) of Punjab Local Government Ordinance 2001, all refundable deposits received by a Local Government shall be credited to Public Account of the respective Local Government. Further section 108 states that monies credited to Public Account shall be kept in State Bank, Government Treasury, a Post Office or a bank as specified by the Government from time to time and shall be operated through Accounts Officials. Moreover according to Government of the Punjab Notification No.RO (Tech) FD 1-2/2010 dated 04.09.2012, the performance security deposit/additional performance security deposit lodged by a contractor shall be refunded to him after the expiry of three months after the issuance of the certificate of completion of work under Clause 40 the Engineer-in-charge, or along with the final bill if it is prepared after that period on account of some unavoidable circumstances.

District Officer (Roads) collected Additional Performance Security from the contractors whose bids were below 5% and kept CDRs amounting to Rs 7.887 million in hand instead of depositing into Public Account in violation of above rule during 2013-14. Moreover CDRs were refunded to the contractors on account of performance securities before the prescribed period of three months after completion of the work as detailed in Annex– J.

Audit is of the view that due to weak internal controls, performance securities were refunded prior to prescribed period of time.

Unauthorized retention of refund amounting to Rs 7.887 million of additional performance securities resulted in violation of government rules.

The matter was reported to the DCO during October 2014. DO (Roads) replied that the additional performance securities were not creditable to Government account, and were retained and on this analogy the CDRs were retained pending completion of the work, which was not admitted as procedure was to be followed. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from the competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility on the person(s) at fault besides condone irregularity of payment from the competent authority under intimation to Audit.

[AIR Para: 13]

1.2.5.7 Excess Purchase of Syringes than Requirements– Rs 6.429 Million

According to Rule 16.10 of Punjab Budget Manual, “purchase without requirement is not only a financial irregularity but also blockage of public money. Further as per Rule 15.18 of PFR Vol-1, the balance of store must not be held in excess of requirement of a reasonable period or in excess of prescribed maximum limit.

EDO (Health) purchased disposable syringes during 2012-14 in huge / large quantity as compared to purchase of injections and number of patients treated in all health facilities of district which resulted in loss of Rs 6.429 million. The detail is given below.

(Amount in Rupees)

Sr. No.	Total Patients Registered	Total No. of Lab Tests OPD		Total Syringes Required	Total Syringes and Canulas Used	Excess Syringes Used	On the Basis of 3 Syringes Per Patient	Excess Use Shown in Papers	Average Rate	Total Amount Misappropriated
		Patients Total No. as Lab Test OPD	Including Urine Tests							
1	85,668	122,600	151,677	359,945	2,687,010	2,327,065	1,079,835	1,607,175	4	6,428,700

Audit is of the view that above irregularity occurred due to mismanagement and personal interest.

The above action of the management caused a loss to Rs 6.429 million.

The matter was reported to the DCO and DDO in October, 2014. The department replied that all the purchases were made after fulfillment of all codal formalities under the PPRA rules, hence there was no irregularity in this regard. The reply was not tenable as excess purchases were made than the requirement. The DAC in its meeting held in December, 2014 directed the EDO (F&P) and MS DHQ hospital Bahawalnagar to investigate the matter within a month. No progress was intimated to Audit till finalization of the Report.

Audit recommends that matter be investigated at appropriate level and factual position be reported along with recovery of amount, under intimation to Audit.

[AIR Para: 14]

1.2.5.8 Non Vacation of Encroached Property – Rs 7.500 Million

According to Rule 3(K) of the Punjab Local Government (Property) Rules, 2003, the manager / chairman shall be vigilant and should check encroachments or wrongful occupants on property and in case there is any encroachment or wrongful occupation take necessary steps for the removal there of.

DO (Buildings) failed to get vacated the residences from illegal occupants (Punjab Rangers) for which rent and maintenance charges and penal rent amounting to Rs 7.500 million was outstanding since 1994. It could not be confirmed from any record that payment on account of House Rent Allowance and Repair and Maintenance Charges was being paid by the officials of the Punjab Rangers Department to District / Provincial Government. Detail is given below:

Sr. No.	Residence
1	SDC Quarter Fortabbas
2	ASDC Qtr. Fortabbas
3	Sub Engineer Quarter Fortabbas

Audit is of the view that above irregularity occurred due to negligence of the department and weak internal control.

The above action of the management caused a revenue loss of Rs 7.500 million.

The matter was reported to the DCO and DDO in November 2014. DO (Buildings) neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to comply with audit directions. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected from the concerned besides fixing of responsibility and residences be got vacated from unauthorized occupants at the earliest under intimation to Audit.

[AIR Para: 8]

1.2.5.9 Payment without Invoices of Sales Tax – Rs 4.771 Million

According to Clause No. 4 Sub Clause (ii) of letter No. 1(42)STM/2009/99638-R dated 24.11.2013 “In case of Public Works, it may be ensured that the contractors engaged made purchases only from sales tax registered persons, since contractors carrying out government works against public tender are required to have a BOQ (Bill of Quantity), the contracting department/organization ,must require such contractors to present sales tax invoices of all the material mentioned in the BOQ as evidence of its legal purchase before payment is released to them”.

District Officer (Roads) made payment to the contractors during 2013-14 amounting to Rs 28.068 million without production of GST invoices amounting to Rs 4.771 million in violation of above referred letter resulting in loss to Govt. on account of GST. Detail is given in Annex– K.

Audit is of the view that above irregularity occurred due to non-observing of the instructions of the Govt.

Non compliance of Govt. instructions resulted in loss to Government amounting to Rs 4.771 million.

The matter was reported to the DCO and DDO during October, 2014. The department replied that in these items bitumen was always procured from refinery, stone, metal from quarries and no items can be passed without sales tax, but no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to recover the amount within 15 days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility on the persons at fault besides recovery from the concerned, under intimation to Audit.

[AIR Para: 15]

1.2.5.10 Utilization of Funds through Fictitious Billing – Rs 4.177 Million

According to Rule 2.33 of PFR Vol-1, “every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

MS DHQ Hospital incurred an expenditure of Rs 4.177 million on different purchases during 2013-14, which were doubtful as the bill numbers and dates were contradictory to the bill number and date of the same supplier e.g. bill No. 525 issued on 23.12.13 whereas 526 on 16.12.13 which indicated that purchases were made only in papers by recording fictitious record entries. The detail is given in Annex– L.

Audit is of the view that above irregularity occurred due to malafide intention of the management.

Above action of the management resulted in doubtful payment of Rs 4.177 million.

The matter was reported to the DCO and DDO in November, 2014. The department replied that the matter was being investigated. The DAC in its meeting held in December, 2014 directed the EDO (Health) to enquire the matter within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility against the responsible besides recovery of said amount from the concerned under intimation to Audit.

[AIR Para: 19]

1.2.5.11 Non Accountal of Receipts into Cash Book and Non Verification of Deposits – Rs 4.129 Million

According to Rule 13.4 of the Punjab Budget Manual and Rule 2.25 of Subsidiary Treasury Rules, read with Government of Punjab, Finance Department's letter No. IT (FD) 3-4/2002-Vol-IV dated 18.03.2003, month to month reconciliation of all payments and receipts figures is required with the District Accounts Office. Furthermore as per Rules 2.2 and 2.4 of Punjab Financial Rule Vol-1, "all amount receive on behalf of Government should be entered in cash book and at the close of each month and it should be got verified from District Account Offices.

The following DDOs received Purchee Fee, X-Ray Fee, ECG Fee, Lab Fee, Ambulance Charges and other dues amounting to Rs 4.129 million during 2012-14 but the said receipts were neither accounted for in relevant cash books nor the deposit challans were got verified from the DAO, which leads to temporary embezzlement on account of non accountal of receipt of government revenue and doubtful deposit of receipt. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Fees / Dues							Period
		P/Fee	Rent of Room	X-Ray Fee	ECG Fee	Lab Fee	Ambl. Charges	R.House Charges	
1	DCO BWN	0	0	0	0	0	0	548,245	2012-14
2	-do-	0	0	0	0	0	0	1,200,000	-do-
3	DHQ BWN	0	86,303	0	0	0	0	0	2013-14
4	-do-	0	0	166,177	124,065	0	0	0	-do-
5	THQI MND	516,396	0	86,797	0	211,273	306,940	0	2012-14
6	-do-	82,857	0	0	0	0	0	0	-do-
8	-do-	799,655	0	0	0	0	0	0	-do-
Sub Total		1,398,908	86,303	252,974	124,065	211,273	306,940	1,748,245	
Grand Total									4,128,708

Audit is of the view that irregularity occurred due to ineffective financial and managerial controls.

Due to non accountal of receipts into cash book and non verification of deposit challans and deposit of government money into treasury amounting to Rs 4.128 million could not be ensured.

The matter was reported to the DCO and DDOs in September, October and November 2014. The DCO replied that receipts were properly accounted for. MS DHQ Hospital replied that notices had been served to the concerned for recovery but no record was. MS THQ Hospital Minchanbad neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to recover the amount from the concerned within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends proper reconciliation of receipts and verification of deposits from the DAO, besides initiating disciplinary proceedings against the person(s) at fault, under intimation to Audit.

[AIR Para: 13, 14, 7, 25, 9, 21 & 3]

1.2.5.12 Payment to WUAs without Revision of TS – Rs 3.904 Million

According to Rule 17.2 of PFR Vol-I, “Sanction to the expenditure of money becomes operative only when funds have been appropriated to meet such expenditure.”

There are two elements necessary for expenditure.

1. There must be an act of sanction of an authority competent to sanction it.
2. There must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

T.S. of the following water courses were valid for the period 2012-13 therefore the T.S expired at the close of financial year i.e 30.6.2013 but the payments were made by DO(OFWM) after expiry of T.S and without revision of T.S as detailed below:

(Amount in Rupees)

Water Couner No	Payment During 2012-13	Payment With out T.S	Amount
13/R bwn	466,339	9.9.2013	349,754
		26.4.2014	291,462
19/R bwm	931,260	9.9.2013	698,445
		12.9.2013	249,838
59/R ctn	333,118	24.6.2014	173,690
		9.9.2013	301,993
5200/R ctn	402,657	26.4.2014	240,716
28/R ctn	263,930	12.9.2013	197,948
		24.06.2014	170,099
5/9L Hna	390,480	9.9.2013	292,860
1/1 R Hna	1,015,658		30,913
		30.9.2013	426,843
75/A Fts	639,206	9.9.2013	479,404
	Total		3,903,965

Audit is of the view that above irregularity occurred due to negligence of the department and week financial control.

The above action of the management caused irregular payment of Rs 3.904 million.

The matter was reported to the DCO and DDO in November 2014. DO (OFWM) replied that technical sanction was a document to start the construction of work. As per rule, technical sanction of any civil work was valid for a period of 3 years. The reply was not tenable as technical sanctions issued by EDO (Agriculture) Bahawalnagar were valid for only one year. The DAC in its meeting held in December 2014 directed to get the irregularity condoned from the competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the expenditure be got regularized from the competent authority besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 5]

1.2.5.13 Illegal Charging of Fee by the Veterinary Staff – Rs 3.717 Million

According to Section 126 of PLGO, 2001, any loss sustained by the Government due to negligence or fraud must be recovered from the concerned. Moreover according to Government of the Punjab LS&DD Punjab Lahore letter No 1119-54 dated 03.07.2013 vaccination fee is ranging from Rs2 to Rs15 whereas Insemination fee is Rs 50 per animal. Furthermore according to job description of veterinary Assistant, he is not authorized to issue / recommend medicines.

Veterinary / field staff of DLO charged excess rates than the rates fixed by the department vide above referred letters during 2013-14. The following officers / officials visited the field physically and recorded statements of the breeders / beneficiaries.

- | | |
|------------------------------|------------------------------------|
| 1. Mr. Muhammad Arshad Malik | Asstt. Audit Officer |
| 2. Mr. Muhammad Rashid | Asstt. Audit Officer |
| 3. Mr. Khalid Mehmood | Accountant/Cashier O/O the DLO BWN |
| 4. Mr. M.Umair Ramzan | Junior Clerk/ O/O DLO BWN |

5. Concerned Veterinary Assistant / AI Technician

(Amount in rupees)

Sr. No.	V. Centre	Name of AI Technician	Name of Breeder / Beneficiary	CNIC No.	Cell No.	Rate of Insemination as per Govt. Notification	Rate Charged
1	Jagir Wali	Mr. Rao Aser Numan	Ghulam Mustafa S/O M.Din	31101-6492422-7		50	100
2			M.Sarwar S/O Ghulam Qader	31101-1576033-9	03087268419	50	100
3			M. Bukhsh S/O M.Munir	31101-1574434-7		50	100
4			Rashed Ahmed S/O Shamus Din	31101-1574628-3	03477382110	50	100
5			M.Rafique S/O Shamus Din	31101-1574643-3	03067852622	50	100
6	Bahiny Gundhi Pura	Mr. Asmat Ullah	Khursheed Ahmed S/O Haji Muhammad Shah	31101-7815083-1	03064836110	50	100
7			M.Amin S/O Ghulam Muhammad	31101-7242933-5	03064836110	50	100
8	Nadar Shah	Mr. M. Munir	M.Yameen S/O M.Yaseen	31101-1616640-3	03068639381	50	200
9			M.Shabbir Khan Phatan S/O M.Nazir Ahmed	31101-6032423-7	03017682456	50	100
10	Bahniy Buraka		Ahmed Khan S/O Sufi Bashier Ahmed	31101-7700348-3	03072267084	50	100
Total						500	1,100
Average						50	110.00

Results of physical verification / filed visit revealed that an amount of Rs 3,716,640 was excess charged by the officials as detailed below.

(Amount in rupees)

Sr. No.	Description of cases	Per animal/ per dose rate as per Govt. notification	Fee charged by the staff (average)	Excess fee charged	Cases in the whole year	Over charging
1	A.I Cases	50	110	60	61,944	3,716,640
Total						3,716,640

The above results also made the entire insemination or medication doubtful as these are being used as private practice by the field staff.

Audit is of the view that above irregularity occurred due to poor management.

Poor management resulted in excess charging of stated amount of Rs 3.717 million.

The matter was reported to the DCO and DDO in October, 2014. The department replied that no complaint of over charging had been received in this office. The audit acted / raised objection beyond its jurisdiction and acted as monitoring officer. The reply of the department was not accepted as the staff members of the DLO office also visited the field alongwith audit officers and recorded complaints of the breeders. The DAC in its meeting held in December, 2014 directed to ensure compliance of audit observation. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility on the persons at fault, disciplinary action against charging excess rates besides recovery and deposit of stated amount into Govt. Treasury under intimation to Audit.

[AIR Para: 16]

1.2.5.14 Loss due to Non Recovery of Penal Rent – Rs 3.730 Million

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

The following DDOs of the Health Department and Works and Services did not recover the penal rent amounting to Rs 3.730 million from the thirteen (13) officials who were residing in the Government residences unauthorizedly after their transfer and they had not vacated the residences after prescribed period of their transfer. The DDOs did not take any action to get the residences vacated or recovery the penal rent. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Number of Residences	Period	Amount
1	DHQ Hospital Bahawalnagar	08	2011-14	1,899,654
2	THQ Hospital Minchin Abad	01	2003-14	710,136
3	DO (Buildings)	04	-do-	1,119,880
Total				3,729,670

Audit is of the view that loss occurred due to ineffective financial and managerial controls.

The above action of the management caused non recovery of penal rent which resulted in loss of Rs 3.730 million.

The matter was reported to the DCO and DDOs in October and November 2014. MS DHQ Hospital replied that no employee was transferred outside Bahawalnagar District so there was no need of recovery of penal rent. MS THQ Hospital Minchinabad and DO (Buildings) neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery besides vacation of residence besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 14, 7, 7]

1.2.5.15 Shifting of Computers and Furniture and Wastage of Government Property – Rs 2.900 Million

According to Rule 2.33 of PFR Vol-I, “every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

The computer labs were established and computer, furniture and other allied material was provided in Government Girls High School Minchinabad and Government High School Mandi Sadiq Gunj during 2013-14. Later on the said computers were shifted without any orders of District Government / Government of the Punjab to the elementary schools where neither computer labs were established nor computer teachers were appointed for the purpose. This resulted in wastage of public property and money amounting to Rs 2.900 million on account of wastage of computers, air conditioners and furniture.

Audit is of the view that above irregularity occurred due to poor internal control and financial management.

The above action of the management caused wastage of public property amounting to Rs 2.900 million.

The matter was reported to the DCO and DDOs in October and November 2014. Both the DDOs replied that the said computers and furniture had been shifted on the written orders of higher authorities, but no documentary evidence was produced in support of reply. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that responsibility of wastage of public property be fixed and loss be recovered, under intimation to Audit.

[AIR Paras: 17 & 6]

1.2.5.16 Non deduction of Repair & Maintenance Charges – Rs 2.323 Million

According to Notification of Government of Punjab, Finance Department letter No. FD (M-1)1-15/82-P-I dated 15.01.2000, repair and maintenance charges at the rate of 5% of pay is required to be made from the allottees of government accommodation and in case of over and above entitlement the recovery @10% of the maximum of scale for which the residence is meant for should be recovered.

The following DDOs of Health Department allotted residences to the officials over and above than their entitlement but recovery of R & M Charges @ 10% of maximum of pay scale for which residences were meant for were not effected from the allottees in violation of above rule resulting in loss of Rs 2.323 million during 2003-14:

(Amount in Rupees)

Sr. No.	DDOs	No. of Residences Allotted	Period	Amount
1	MS DHQ Hospital Bahawalnagar	12	2003-14	1,732,709
2	MS THQ Hospital Minchin Abad	1	2007-14	225,276
3	SMO RHC Donga Bonga	3	2008-14	262,592
Total				2,322,757

Audit is of the view that above irregularity occurred due to non observance of the prevailing rules.

Above action of the management resulted in loss to Government amounting to Rs 2.323 million.

The matter was reported to the DCO and DDOs in October and November 2014. MS DHQ Hospital replied that being allotment authority the EDO (Health) had been requested to either cancel all over and above allotments or recover the 10% of maximum of scale from the residents. SMO RHC Donga Bonga replied that Government of the Punjab allowed the facility of rent free accommodation which was not accepted as rent free accommodations available within the premises of BHU and RHC, but rent free accommodation was admissible only to those employees who had been allotted residences according to their entitlement. MS THQ Hospital Minchinabad neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends to recover the stated amount from the concerned and deposited into Government treasury under intimation to Audit.

[AIR Para: 12, 2, &2]

1.2.5.17 Non-Deduction of Income Tax and Sales Tax – Rs 2.286 Million

According to Section 153 of Income Tax Ordinance 2001, the deduction of Income Tax is required to be made at source @ 3.5% on supply and @ 6% on services rendered. Moreover, the Finance Department vide its letter No. FD SO (Tax) 1-11/97 dated 19-09-1998 requires that, all purchases should be made from the firms registered with Sales Tax Department and payment of GST be made on submission of sales tax Invoices showing the sale tax registration number.

Following heads of offices either did not deduct / recover or less deducted / recovered income tax of Rs 0.545 million from the payments made to the vendors / contractors on account of purchases, repair and construction work, etc. Furthermore, some DDOs purchased stationery and general store items from the suppliers who were not registered with the Sales Tax Department; as a result, the government sustained loss of Rs 1.740 million due to non payment of GST during 2008-14. Detail is given below:

(Amount in Rupees)

Sr. No.	Name of Offices	Period	Amount of Income Tax	Amount of GST
1	RHC Donga Bonga	2008-14	0	265,576
2	Dy. DEO (EE-W) Bahawalnagar	2013-14	179,467	562,286
3	Dy. DEO (EE-M) Minchin Abad	2013-14	205,313	552,413
4	Dy. DEO (EE-W) Minchin Abad	-do-	160,744	360,087
	Sub Total		545,524	1,740,362
	Total			2,285,886

Audit is of the view that loss occurred due to ineffective financial controls and non-compliance of relevant rules.

Government sustained a loss of Rs 2.286 million due to non-recovery /payment of taxes.

The matter was reported to the DCO and DDOs in October and November 2014. SMO RHC Donga Bonga replied that all the purchases had been made

from the income tax registered firms, which was irrelevant. Dy. DEO (EE-W) Bahawalnagar and Dy. DEO(EE-M) and Dy. DEO(EE-W) Minchinabad replied that the Primary and Middle Schools were functioning in the small towns or villages. There were no standard shops or income tax / sales tax vendors due to which income tax and GST could not be deducted. The reply was not accepted as purchases were to be made according to prevailing rules. The DAC in its meeting held in December, 2014 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that amount of Rs 2.286 million be recovered and deposited into relevant head of account besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 10, 4, 4 & 3]

1.2.5.18 Loss to Government due to Misappropriation of POL – Rs 2.221 Million

According to Rule 2.33 of PFR Vol-1, “every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

MS DHQ Hospital incurred expenditure of Rs 2.221 million on POL with average consumption of 8 KM and 7 KM without AC and with AC respectively during 2013-14 whereas earlier their average consumption was 10 KM and 9 KM without AC and with AC respectively. On the other hand at THQ Hospital Haroonabad there are two ambulances bearing No. BNG-1011 and BNO 308 of same model, make and capacity having fuel consumption average of 9 KM/Liter with AC and 10 KM/Liter without AC. In this way a huge amount of Rs 2.221 million was misappropriated on account of consumption of POL as detailed below:

(Amount in Rupees)

Sr. No.	Ambulance Registration No.	Period	Distance Covered	POL Consumed with Average of 7-8 KM	POL to be Consumed with Average of 9-10 KM (9.5)	Excess POL Consumed	Recovery @ Average Rs 110 per liter
1	X.67 – AF	07/13 to 07/14	195,149	25,348.3	20,542.0	4,806.3	528,693
2	BNH – 4003	07/13 to 09/14	227,831	29,690.6	23,982.2	5,708.4	627,923
3	BNG – 1012	07/13 to 08/14	173,903	22,525.0	18,305.6	4,219.4	464,136
4	BNG – 1014	07/13 to 08/14	224,791	29,121.9	23,662.2	5,459.7	600,566
Total			821,674	106,685.8	86,492	20,193.8	2,221,318

Audit is of the view that above irregularity occurred due to malafide intention of the management.

Above action of the management resulted in loss of Rs 2.221 million.

The matter was reported to the DCO and DDO in November, 2014. The department replied that average of vehicles had been certified by the TMO workshop Health Department Lahore and Log Books of Vehicles are being maintained according to average certificates. The reply of the department was not accepted by the committee as consumption / average could not be reduced without major fault. The DAC meeting held during December, 2014 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the responsibility be fixed on the person(s) at fault besides recovery of stated amount, under intimation to Audit.

[AIR Para: 31]

1.2.5.19 Non Recovery of Loans from Registered Co-operative Societies – Rs 1.973 Million

According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the collecting officers shall be to ensure that all revenue due is

claimed, realized and credited immediately into the local government fund under the proper receipt head. Moreover according to Para 1, chapter XI of Co-operative Societies Act 1925, All sums due from a society , may be recovered according to the law and under the rules, for the time being enforce, for the recovery of the arrears of Land revenues.

DO Co-operative failed to recover the loans amounting to Rs 1.973 million during the period 2009-14 from the registered societies as per schedule despite lapse of sufficient time.

Audit is of the view that above irregularity occurred due to poor management and financial control.

Above action of the management resulted in non recovery of Rs 1.973 million

The matter was reported to the DCO and DDO in November 2014. DO (Co-operatives) neither submitted working papers nor attended the DAC meeting held during December, 2014. No progress was intimated to Audit till finalization of the Report.

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

[AIR Para: 1]

1.2.5.20 Excess payment of Pay and Allowances – Rs 1.850 Million

According to Rule 2.31 (a) of PFR Vol-I, “ a drawer of bill for pay and allowances, contingencies and other expenses will be held responsible for any overcharges, fraud and misappropriations.”

The overpayment of Pay and Allowances were made by the following DDOs on account of Misc. Allowances and arrear payments in violation of above rule as detailed below during 1995-14:

(Amount in Rupees)

DDOs	Particulars	Nature of Overpayment	Period	Amount
DO(OFWM)	TA/DA	Daily Allowance	2013-14	264,700
Govt. G/H/S Minchinabad	Pay and Allowance	Increments	2003-14	304,680
		Selection Grade	1995-14	641,312
		After Transfer	2013-14	219,536
Total				1,430,228

Audit is of the view that above loss occurred due to negligence of the Department.

Above action of the management resulted in over drawl of pay and allowances amounting to Rs 1.430 million.

The matter was reported to the DCO and DDO's in November 2014. DO (OFWM) replied that TA / DA was paid to the concerned staff after fulfillment of all codal formalities, but no documentary evidence was produced in support of reply. Principal Government Girls High School Minchinabad replied that the said teachers had the requisite qualification for selection grade and DY. DEO (EE-W) Minchinabad sanctioned the leave of two years to the said teacher in accordance with Leave Rules 1981, further it was the clerical mistake of Accounts Officer. The DAC in its meeting held in December, 2014 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends recover of the amount from the concerned and deposit it into Treasury under intimation to Audit.

[AIR Para: 15, 5, 4, 8]

1.2.5.21 Loss due to Payment of Pay and Allowances during Absence from Duty – Rs 1.538 Million

According to Rule 2.31 of PFR Vol-I, drawer of bill for pay, allowance, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

The following DDOs of the Health and Agriculture Department paid pay and allowances to four (04) employees amounting to Rs 1.538 million who were

absent from their duties as per record of the respective DDOs during 2012-14. The DDOs neither took any action regarding recovery nor further payments were stopped. As a result government sustained a loss of Rs 1.538 million as detailed below:

(Amount in Rupees)			
Sr. No.	Name of Formation	Number of Employees	Amount
1	DO (Health) Bahawalnagar	3	1,014,475
2	DO (OFWM) Bahawalagar	1	523,148
Total		4	1,537,623

Audit is of the view that irregularity occurred due to negligence of the department.

The above action of the management resulted in unauthorized payment of pay and allowances amounting to Rs 1.538 million.

The matter was reported to the DCO and DDOs in October and November 2014. DO (Health) replied that efforts were being made to recover the stated amount. DO (OFWM) replied that the said employee was temporarily posted which was not accepted as post can not be shifted without prior approval of Finance Department. The DAC in its meeting held in December, 2014 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the amount be recovered from the concerned besides taking necessary action against the person(s) held responsible for making overpayments, under intimation to Audit.

[AIR Paras: 2 & 9]

1.2.5.22 Non Recovery of Auctioned Amount from Contractor – Rs 1.260 Million

According to Para 76 (1) of Government of the Punjab, Local Government and Rural Development Department (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue

due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

MS DHQ Hospital awarded contract of cycle stand to Mr. Malay Khan S/O Muhammad Usman for the financial year 2013-14 amounting to Rs 2.100 million being the highest bidder. An amount of Rs 1.050 million was deposited by the contractor leaving a balance of Rs 1.050 million. Moreover Income Tax @ 10% of the Auctioned / Contract amount for Rs 210,000 was also not deposited by the contractor resulting in loss to Government of Rs 1.260 million.

Audit is of the view that above irregularity occurred due to weak internal controls.

Due to non realization of auctioned amount Government sustained a loss of Rs 1.260 million.

The matter was reported to the DCO and DDO in during October, 2014. The department replied that the case of recovery was in process. The DAC in its meeting held in December, 2014 directed to recover the stated amount along with interest within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixation of responsibility against the responsible for negligence besides recovery of stated amount along with interest from the concerned, under intimation to Audit.

[AIR Para: 24]

1.2.5.23 Loss to Government due to Retention of Vehicle – Rs 1.152 Million

According to Rule 2.10(a)(1) of the PFR Vol-1, “ Same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money”.

District Officer (OFWM) had been using/ retaining four (4) vehicles whereas being the District Officer of Category-II, he was authorized to use / retain only One (1) vehicle. The excess retention of vehicles resulted in excess /

waste full expenditure amounting to Rs 1.152 million during 2013-14 on account of POL and repair and maintenance. The detail is given below:

(Amount in Rupees)

Sr. No.	Vehicle No.	Amount
1	PK.6306	337,376
2	MNG.137	360,286
3	LXG.2482	454,525
Total		1,152,187

Audit is of the view that above irregularity occurred due to negligence of the department and weak financial control.

The above action of the management caused irregular expenditure Rs 1.152 million.

The matter was reported to the DCO and DDO in September 2014. DO (OFWM) replied that there was only one vehicle i.e. MNG – 137 under the use the DO, the other vehicles were under the use of HEIS Team and Assistant Agriculture Engineer, reply of the department was not accepted as sanctioned of Finance Department was not produced. The DAC in its meeting held in December, 2014 directed to get the irregularity condoned from the competent authority within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that expenditure be got regularized from the competent authority or recovery be effected, under intimation to Audit.

[AIR Para: 12]

1.2.5.24 Non Recovery of House Rent Allowance – Rs 1.151 Million

According to letter No. FD (M.1)1-15/82-P-1 dated 15.01.2000 issued by the Finance Department, Government of the Punjab and House Allotment Policy at District level, House Rent Allowance is not permissible when facility of official accommodation is availed by government servant and deduction on

account of Repair and Maintenance charges @ 5% of pay is required to be made from the allottees of government accommodation.

Various DDOs of Health Department allotted twenty six (26) residences to the staff but neither recovered House Rent Allowance at the prescribed rate nor repair and maintenance charges @ 5% amounting to Rs 1.151 million during 2013-14 in violation of above directions of the government. Detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Description	No. of Persons	Period	Amount
1	DO (Health)	HRA	17	2013-14	602,820
2	DHQ Hospital Bahawalnagar	-do-	6	2012-14	210,342
3	THQ Hospital Minchin Abad	-do-	2	2008-14	231,867
4	RHC Donga Bonga	-do-	1	-do-	106,272
Total			26		1,151,301

Audit is of the view that loss occurred due to ineffective financial controls and non-compliance of relevant rules.

Non recovery of HRA and M&R charges from allottees of government residences resulted in loss of Rs 1.151 million.

The matter was reported to the DCO and DDOs in October and November 2014. DO (Health) replied that existing residences were non residable, but no documentary evidence was produced in support of reply. MS DHQ Hospital Bahawalnagar replied that notices had been issued to the concerned for recovery. SMO RHC Donga Bonga replied that the said quarters were under the control of FIU for intelligence due to boarder line and this office was not able to vacate the said quarters. MS THQ Hospital Minchinabad neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery of Rs 1.151 million be effected at the earliest besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 20, 9, 1 & 4]

1.2.5.25 Unauthorized Expenditure on Advance Increments of B. Ed. and M.A / M.Sc – Rs 1.134 Million

According to Judgment of the Supreme Court of Pakistan CPLA No.3329-3235-L/2002 announced on 11.04.2003 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 08.05.1998 was waived off being cut off date for those middle school teachers, but over paid amount w.e.f. 08.05.1998 was to be recovered in easy installments besides refixing their pay.

Following seven DDOs under the control of EDO (Education) allowed sixteen Elementary School Teachers (EST) and Senior Vernacular (SV) teachers to draw advance increments on acquiring qualifications of B.Ed and M.A / M.Sc. which were not admissible after 8.5.1998 and increments of other qualifications being cut date declared by the Supreme Court of Pakistan. Moreover, the Dy. DEOs did not recover inadmissible payment of advance increments amounting to Rs1.134 million from 08.05.1998 to 30.06.2014, in violation of the judgment of the Honorable Supreme Court of Pakistan dated 11.4.2003. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	No. Of Teachers	Amount
1	Dy DEO(W) Bahawalnagar	8	122,460
2	Dy DEO(W) Chishtian	2	149,100
3	Govt. Girls H/S Minchanabad	1	183,093
4	Govt. Girls H/S146 6-R	1	186,833
5	Govt. Comprehensive H/S Bahawalnagar	1	165,000
6	Govt. Girls H/S 99 Fateh	2	226,816
7	GHS, Chak No.340/HR Fort Abbas	1	100,792
Total		16	1,134,094

Audit is of the view that due to weak internal control over pay and allowance irregular advance increments were awarded.

Ineffective financial controls and negligence of the management resulted in unauthorized payment of Rs 1.134 million to the government.

The matter was reported to the DCO and DDO's in September, October and November, 2014. All the DDOs replied that advance increments of B.Ed and M.A. had been withdrawn and the service books had been submitted for refixation of pay from the DAO. The DAC in its meeting held in December, 2014 directed to recover the stated amount. No progress was intimated to Audit till finalization of the Report.

Audit recommends that unauthorized payments be recovered from the concerned besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments and refixation of pay immediately, under intimation to Audit.

[AIR Para: 9, 9, 3, 3, 1, 2, 5]

1.2.5.26 Recovery on account of wrong calculation of Weight of Steel – Rs 1.053 Million

According to Para No.2.31 (a) of Punjab Financial Rules, Vol –I a drawer of bill for pay, allowance, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

District Office (Buildings) paid excess payment of Rs 1.053 million due to excess calculation of weight of steel. The calculations of steel were made on the basis of general formula of 6.75 lbs and 0.454 lbs per CFT but as per laboratory reports the weight of steel was found less, but the payment was made of full weight on the basis of stipulated formula. The detail is given in Annex – V.

Audit is of the view that above irregularity occurred due to weak financial management.

Excess payment resulted in loss to government of Rs 1.053 million.

The matter was reported to the DCO and DDO in November, 2014. The DAC meeting held in December, 2014 but department neither submitted working papers nor attended DAC. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

1.2.5.27 Non-recovery of water charges – Rs 1.050 Million

According to Rule 76 of PDG and TMA Budget Rules (2003), “the departmental controlling officers should see that all revenue due is claimed and realized and that they are paid into Government Treasury”.

DO (Buildings) had been providing drinking water facility to all 119 resident of “Housing Colony” but recovery of Water Charges was not being made from them despite the fact that expenses of such facility; i.e. Electricity Bills, Pay of Tube well Drivers and Repair & Maintenance of connections were being paid by the department during 2013-14. The detail is given below:

(Amount in Rupees)

Name of Housing colony	Total No. of Houses	Total Years	Rate per Month	Total Months	Amount
Officer Category-A	27	13	60	156	52,720
Officer Category-B	19	13	60	156	77,840
Officer Category-C	32	13	60	156	99,520
Officer Category-D&E	41	13	50	156	19,800
Total	119				1,049,880

Audit is of the view that outstanding amount was not claimed due to mismanagement.

Due to negligence of the management government sustained the loss of Rs 1.050 million.

The matter was reported to the DCO and DDO in November 2014. DO (Buildings) neither submitted working papers nor attended the DAC meeting held during December, 2014. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected from the concerned under intimation to Audit.

[AIR Para: 3]

1.2.5.28 Purchase of POL at Higher Rates than the Rates Fixed by OGRA – Rs 1.002 Million

According to Rule 60(i) and 61(i) of the Punjab District Governments & TMAs Budget Rules 2003, “Each local government shall efficiently and effectively manage the resources made available to the local government and the Heads of Offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal. Further according to Rule 2.31 of PFR Vol-I, drawer of bill for pay, allowance, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Following DDOs of various departments purchased and consumed petrol and diesel on higher rates than the rates fixed by the Oil & Gas Regulatory Authority (OGRA) from time to time, as summarized below during 2012-14. Purchases of POL at higher rates resulted in loss of Rs 1.002 million.

(Amount in Rupees)

Sr. No.	DDOs	Period	Amount
1	DCO	2013-14	70,885
2	DO (Health)	-do-	35,139
3	DHQ Hospital Bahawalnagar	-do-	328,886
4	THQ Hosptal Minchin Abad	2012-14	435,839
5	DO (OFWM)	2013-14	49,944
6	DO (Live Stock)	-do-	68,175
7	DO (Roads)	-do-	13,364
Total			1,002,232

Audit is of the view that loss occurred due to ineffective financial controls and negligence of the management.

The government sustained a loss of Rs 1.002 million due to purchase and consumption of POL at higher rates than the rates fixed by the government.

The matter was reported to the DCO and DDOs in September, October and November 2014. All the DDO replied that the purchase was made on prescribed prevailing rate of market which was not accepted as purchase was required to be made as per OGRA rates. MS THQ Hospital Minchinabad neither submitted the working papers nor attended the DAC meeting. The DAC in its meeting held in December, 2014 directed to recover the over paid amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected from the concerned besides initiating disciplinary proceedings against the person(s) held responsible, under intimation to Audit.

[AIR Paras: 23, 26, 35, 22, 23, 15 & 21]

ANNEX

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras
Pertaining to Current Audit Year 2014-15****(Amount in Rupees)**

DDOs	Sr. No.	Para No.	Subject	Amount
DISTRICT CO-ORDINATION OFFICER	1.	6	Irregular purchase of tyres	80,027
	2.	10	Loss to government due to unjustified expenditure on repair of vehicle	281,658
	3.	12	Doubtful / irregular expenditure on purchase of cell/mobile phone	189,500
	4.	17	Misappropriation of funds through fictitious billing	131,656
	5.	20	Irregular fuel consumption during winter season	498,520
	6.	21	Irregular expenditure of rs. 4.588 (m) due to non regularization of employees	4,588,000
EXECUTIVE DISTRICT OFFICER (F&P)	7.	6	Non re-appropriation of funds rs. 6,003,000/- from pro-poor to purchase of vaccine	6,003,000
	8.	7	Non collection of pension contribution funds from different departments of district government. Rs. 882,700/-	882,700
	9.	8	Irregular provision of budget to edo (i.t) and expenditure thereof rs. 3,057,199/-.	3,057,199
	10.	9	Less collection of pension contribution funds from different departments of district government. Rs. 596,520/-	596,520
	11.	18	Non allocation of ccb share out of development budget – rs 1844.6 million	1,844,600,000
DISTRICT OFFICER (CIVIL DEFENCE)	12.	7	Unjustified expenditure on account of contingent paid staff	691,821
DISTRICT OFFICER (LIVE STOCK)	13.	3	Misappropriations in purchee fee	799,655
	14.	11	Non re-appropriation of funds rs. 6,003,000/- from pro-poor to purchase of vaccine	6,003,000
DISTRICT OFFICER (O.F.W.M)	15.	3	Irregular payment to wua for construcion of watercourse recovery rs.514464/- recovery of interest thereof.	514,464

DDOs	Sr. No.	Para No.	Subject	Amount
	16.	10	Non maintenance of disbursement roll of rs.1296025	1,296,025
	17.	13	Un justified expenditure on repair of vehicle.rs.79540	79,540
	18.	14	Undue blockage of govt. Money due to non completion of water courses amounting to rs.37945954	37,945,954
	19.	16	Wastefull expenditure of rs. 4371061/- due to non-release of second installment amounting to rs. 3099778/-.	4,371,061
	20.	21	Irregular payment of pay and allowances. Recovery rs. 69669	69,669
	21.	22	Excess payment to the water user association rs. 46827/-.	46,827
	22.	23	Purchase of pol at excess rate then prescribed by ogra amounting to rs. 28244 and auction of used oil recovery rs.29280	29,280
	23.	24	Irregular drawl pay and allowance amounting to rs. 184560	184,560
	24.	25	Irregular expenditure on purchase of stationary rs. 176354	176,354
	25.	27	Lapsed of budget rs569764	569,764
EDO EDUCATION	26.	2	Irregular purchase of tyres rs. 31,624/-	31,624
	27.	8	Unjsutified disbursement of rs. 59,320/- honoraria to teachers	59,320
	28.	9	Doubtful / unauthorized payment of stipend amounting to rs. 576,200/-	576,200
DY. DEO (EE-W)CHISTIAN	29.	2	Unauthorized purchase from un-registered firms and non deduction of income tax of rs. 126,308 /- and gst rs. 218,594.	218,594,000
	30.	3	Irregular purchases out of smc funds violating procurement and financial guidelines for school council amounting to rs. 312,850	312,850
	31.	5	Unauthorized drawl of pay and allowances on regularization and non recovery of g.p, b.f and g.i. Amounting to rs. 869,812	869,812

DDOs	Sr. No.	Para No.	Subject	Amount
	32.	6	Irregular payment of pay due to unauthorized adjustment / appointment of o.t as pst amounting to rs 154, 580 and recovery of rs. 58,580	154,580
	33.	7	Irregular payment of pay due to award of running scale to pet & dm on account of un-recognized qualification of – rs 582,740 and recovery of rs.316,340	582,740
	34.	8	Loss to govt. Due to change of cadre and excess payment of pay and allowances amounting to rs 114,070 and irregular payment of rs. 210,070.	210,070
	35.	10	Loss to government due to appointment of a.t on un-recognized qualification over payment of rs 89,540 and irregular expenditure on pay and allowances of – rs 159,140	89,540
	36.	11	Irregular payment due to award of running scale amounting to – rs 97,600	97,600
	37.	13	Irregular payment to untrained a.t amounting to rs 129,440 and recovery of rs. 59,840	59,840
	38.	14	Blockage of fund due to non utilization of smc grant amounting to rs.4,380,000	4,380,000
	39.	15	Non performing of supervisory duties regarding smc by the aeo,s and deputy district education officer.	0
Dy. D.E.O (EE-W) BWN	40.	2	Doubtful expenditure on pol of vehicle, amounting to rs. 243,950	243,950
	41.	7	Irregular expenditure on pay and allowances due to appointment below prescribed qualification of rs. 414,180.	414,180
	42.	8	Irregular award of bps-15 to ot. Recovery of rs. 126,750/	126,750
	43.	11	Irregular appointment of untrained teacher. Recovery of rs. 104,000	104,000
	44.	12	Irregular award of running scale on the basis of irrelevant qualification. Recovery of rs. 140,300/- and irregular expenditure of rs 350,740/-	140,300

DDOs	Sr. No.	Para No.	Subject	Amount
	45.	13	Irregular grant of advance increments to ptc teachers recovery of rs. 25,740/-	25,740
Dy.D.E.O (EE-M) Minchinabad	46.	2	Irregular grant of advance increments to ptc teachers recovery of rs. 146,864/-	146,864
	47.	8	Loss to government due to payment of charge allowance during summer / winter vacation period – rs. 220,500	220,500
	48.	9	Blockage of fund due to non utilization of smc grant amounting to rs. 780,000	780,000
	49.	12	Non deposit of sales proceed of trees into government treasury rs.10,000/- and non deduction of income tax of rs. 500/-	10,000
	50.	13	Non-conduction of internal audit	0
Dy.D.E.O (EE-W) Minchinabad	51.	4	Unauthorized drawl of pay and allowances on regularization and non recovery of annual increment, b.f and g.i. Rs. 322,690/-	322,690
	52.	6	Irregular award of advance increments to elementary school teachers on account of b.ed & m.a. Recovery of rs. 23,790/-	23,790
	53.	7	Irregular appointment of ptc teachers below prescribed qualification and award of annual increments. Irregular payment of rs. 153,560/- and recovery of rs. 69,160/-	153,560
	54.	8	Irregular award of running scale on the basis of irrelevant qualification. Recovery of rs. 148,840/- and irregular expenditure of rs. 250,840/-	148,840
	55.	10	Non deduction of g.p fund from the salary recovery amounting to rs. 17592/-	17,592
	56.	11	Irregular purchases out of smc funds violating procurement and financial guidelines for school council	0
	57.	12	Irregular expenditure due to unauthorized change of cadre. Rs. 109,600/-	109,600
	58.	13	Irregular appointment of ptc teacher to the post of lc. Recovery of rs. 95,420	95,420
	59.	14	Blockage of fund due to non utilization of smc grant amounting to rs. 1,610,000/-	1,610,000

DDOs	Sr. No.	Para No.	Subject	Amount
GHS, Chak No.340/HR Fort Abbas	60.	2	Unauthorized expenditure due to appointment below prescribed qualification and change of cadre without approval of chief minister– rs 1.376 million	1,376,000
	61.	4	Unauthorized expenditure due to appointment on fake domicile – rs 995,545	955,545
GHHS Chak 146 /6R Haroon abad	62.	6	Unauthorized expenditure due to unauthorized appointment of arabic teacher– rs 872,505	872,505
Govt. High School Mandisadiq Ganj	63.	2	Irregular payment of arrears of pay and allowances without additional budget amounting to rs. 374457.	374,457
	64.	3	Irregular expenditure on purchase of furniture rs.400000	400,000
	65.	5	Loan not refunded rs. 502022	502,022
	66.	8	Expenditure by mis classification rs502368	502,368
	67.	9	Lapsed of budget rs. –12997687	12,997,687
	68.	12	Excess expenditure than sanctioned budget	0
	69.	13	Misc irregularities	0
Govt.Girl High School Minchnabad	70.	6	Excess expenditure than sanctioned budget rs.10508128	10,508,128
	71.	9	Drawing of pay and allowance with out performing the duty of the pst rs. 755928	755,928
	72.	10	Expenditure by mis classification.rs203425	203,425
	73.	11	Excess payment of pay and allowances rs73335	73,335
	74.	13	Lapsed of budget rs. –6577475	6,577,475
	75.	14	Irregular reduction of budget and excess payment there of rs.5286689	5,286,689
	76.	16	Purchase of durable goods from irrelevant object code. Rs.41907	41,907
	77.	19	Excess payment due to irregular award of annual increment.56446	56,446
	78.	20	Excess drawl of encashment and charge allowance.rs.20956	20,956
	79.	21	Irregular expenditure recovery rs.29043	29,043
	80.	23	Un-authorized payment of integrated allowance rs.143000	143,000

DDOs	Sr. No.	Para No.	Subject	Amount
	81.	24	Irregular payment of arrears of pay and allowances without additional budget amounting to rs. 70423	70,423
	82.	25	Defective maintenance of service books	0
	83.	26	Misc irregularities	0
	84.	27	Non account in to stock recovery rs.7492	7,492
	85.	28	Improper maintenance of library record	0
	86.	29	Misc irregularities	0
GOVT COMPREHENSIVE H/S BAHAWALNAGAR	87.	3	Irregular payment of arrears of pay and allowances without additional budget amounting to rs. - 309,416	309,416
	88.	5	Excess drawl of pay & allowances rs. 112,935	112,935
GOVT. MODEL H/S MINCHINABAD	89.	3	Irregular payment of arrears of pay and allowances without additional budget rs877430	877,430
	90.	5	Unauthorized drawl of pay and allowances on regularization rs153805	153,805
	91.	6	Non recovery of overpayments of pay (advance increments) from est teachers rs111380	111,380
	92.	7	Irregular and unjustified release of funds to purchase of furniture rs440000	440,000
	93.	8	Irregular expenditure through irregular appointment below prescribed qualification	0
	94.	9	Expenditure incurred without budget rs116970	116,970
	95.	11	Non deposit of gst in to govt. Treasury rs7374	7,374
EDO(Health)	96.	13	Schedule of payments not obtained from district account office	0
	97.	1	Unauthorized payment of dress and mess allowance rs.111,800	111,800
	98.	6	Poor performance of drug inspectors and no action against unregistered medical stores, dispenser and diploma holders	0
	99.	8	Non auction & collection of record of old material and trees	0
	100	9	Doubtful expenditure on purchase of general store items– rs 155,283	155,283

DDOs	Sr. No.	Para No.	Subject	Amount
	101	11	Doubtful expenditure on stationery and printing items– rs 253,859	253,859
	102	13	Doubtful expenditure on repair of vehicle, machinery & furniture – rs 149,825	149,825
	103	19	Doubtful issuance and use of medicines as compare to patients rate – rs	0
	104	22	Irregular appointment and payment of pay & allowances thereof – rs 162,109	162,109
	105	23	Irregular payment due to doubtful dtl and other– rs 860,000	860,000
	106	24	Irregular consumption / issuance between two spans of time / periods – rs 51.365 million	51,365,000
	107	28	Irregular authorization of payment on account of medicine without dtl – rs 38.780 million	38,780,000
	108	30	Duplication in maintenance of record – rs 224.969 million	224,969,000
DISTRICT OFFICER HEALTH	109	6	Irregular payment of pol rs. 314,281/-	314,281
	110	8	Unjustified purchases of medicines through rate contract rs. 852,280/-	852,280
	111	10	Bogus quotationing process of	377,970
	112	11	Loss to govt. Due to non obtaining of discount on local purchase of medicine	144,879
	113	16	Misappropriation of stock of rs 119,511/-	119,511
	114	19	Mis-appropriation on account of photostate rs 77,200/-	77,200
	115	21	Irregular purchase of medicine by changing specifications rs. 476,180/-	476,180
	116	22	Loss to govt. Due to purchase of medicine on higher rates, amounting to rs. 106,950/-	106,950
	117	23	Misappropriation in purchase of banners/ panaflix rs 126,500	126,500
	118	24	Irregular purchase of tyres rs. 49,608/-	49,608
	119	25	Loss to government due to unjustified expenditure on repair of vehicle rs. 108,729/-	108,729

DDOs	Sr. No.	Para No.	Subject	Amount
MS DHQ HOSPITAL	120	5	Doubtful expenditure on telephone bills amounting to rs. 119,077/-	119,077
	121	6	Irregular purchase of tyres rs. 324,000/-	324,000
	122	20	Non accountal of medicine into stock rs. 1,130,715/-	1,130,715
	123	26	Misappropriation of dialyzers and other related items of rs. 366,080/-	366,080
	124	29	Doubtful expenditure of rs. 2,336,400/- and recovery of rs. 584,100/-	584,100
	125	30	Doubtful expenditure on electricity bills amounting to rs. 7,523,186/- recovery of rs. 1,999,339/-	7,523,186
	126	32	Non deposit of sale proceed of used mobil oil rs. 141,960/-	141,960
	127	33	Misappropriation of pol by showing unjustified / illogical distance, amounting to rs. 458,084/-	458,084
RURAL HEALTH CENTER, DAHARAN WALA	128	4	Loss to govt due to decrease of average of pol rs.232210	232,210
	129	5	Retention of store in excess of requirement. Amounting to rs.350350	350,350
	130	8	Non recovery of repair and maintenance charges @10% due to allotment of residence over and over entitlement	102,180
	131	10	Irregular payment of hrsppa and other allowances during leave period rs.34365	34,365
	132	11	Loss to govt. Due to not allotment of govt. Residences rs343755	343,755
	133	12	Irregular drawl of pay & allowance in higher scale amount rs.440720 recovery of rs.21896	440,720
RURAL HEALTH CENTER, DONGA BONGA	134	3	Loss due purchase of x-ray filams with out requirement amounting to rs. 99,296 and unjustied expenditure on repair of x- ray machine amounting to rs. 88,962	88,962
	135	11	Loss to govt. On local purchase of medicines due to non obtaining discount amounting to rs. 167,530	167,530

DDOs	Sr. No.	Para No.	Subject	Amount
	136	15	Loss to govt. Due to non allotment of govt. Residences rs. 31,704	31,704
DISTRICT OFFICER (ENVIRONMENT)	137	1	Loss due to inadmissible payment of annual increment and social security benefit – rs 27,671	27,671
	138	2	Unjustified expenditure on repair of transport – rs31,378	31,378
	139	3	Excessive expenditure on pol–rs 415,662	415,662
	140	5	Loss due to non issuance of environmental approval to various housing schemes and poultry farms (control shed)– rs 210,000	210,000
	141	6	Non removal of cng cylinders from school vans and public transport	0
	142	7	Non performance of duties regarding prevention and control of pollution	0
DISTRICT OFFICER (ROADS)	143	2	Non-imposing of penalty for abnormal delay in completion of projects rs 8.755 million	8,755,000
	144	9	Overpayment of rs. 696,154/- due to non deduction of shrinkage	696,154
	145	11	Loss to government due to non forfeiture of earnest money rs. 226,671/-	226,671
	146	16	Loss to govt. Due to less recovery of penalty on account of late renewal of contractor amounting to rs. 180,250/-	180,250
	147	20	Unauthorized expenditure on purchase of stationery – rs. 159,265/-	159,265
DISTRICT OFFICER (CO-OPERATIVE)	148	2	Improper/ non maintenance of log book , history sheet , dead stock register , service book , recovery register and cash book amounting to rs. 331,376,	331,376
	149	5	Loss to government due to wasteful expenditure on advertisement amounting to rs. 11,735	11,735
	150	6	Loss to govt. Treasury due to non auction of old material estimated	5,000
	151	7	Non conduction of internal audit	0

DDOs	Sr. No.	Para No.	Subject	Amount
GHS, Ram Pura, BWN	152	3	Unauthorized expenditure due to appointment on fake degree and non initiation of criminal proceedings against delinquent person(s) – rs 238,782	238,782
	153	4	Irregular expenditure due to unauthorized regularization of services of employee working on contract basis– rs 443,114	443,114
	154	6	Irregular expenditure due to unauthorized appointment of arabic teacher (a.t)– rs 1.397 million	1,397,000
	155	8	Irregular expenditure on pay & allowances – rs157,028	157,028
	156	9	Irregular payment of retirement benefits without having “no audit para certificates” – rs 1.635 million	1,635,000
THQ Hospital MND	157	12	Loss to govt. Due to non obtaining of discount on local purchase of medicine rs. 144,879/-	144,879
	158	13	Misappropriation of funds through fictitious billing, amounting to rs. 131,656/-	131,656
	159	14	Loss to govt. Due to misappropriation of pol amounting to rs. 490,426/-	490,426
	160	16	Unjustified expenditure on photostat rs. 85,080/-	85,080
	161	17	Improper maintenance of stock	201,736
	162	18	Un-economical purchase of tibbi medicine amounting to rs. 499,632/-	499,632
	163	20	Doubtful purchase of medicines	399,310
	164	23	Non deduction of water charges from the residents of quarters of thq minchinabad amounting to rs. 36,450/-	36,450
RURAL HEALTH CENTER, 6/GIJANI	165	1	Overpayment on account of phsra allowance rs 986895/-	986,895
	166	6	Excess expenditure than sanctioned budget 1435215	1,435,215
	167	14	Expenditure without budget for purchase of mechinary & equipment rs. 137512/-	137,512

DDOs	Sr. No.	Para No.	Subject	Amount
	168	15	Drawal of pay and allowed without additional budget rs.8777/- and drawal of excess payment-recovery rs. 6362/-	6,362
DISTRICT OFFICER (BUILDINGS)	169	2	Over payment due to non-reduction of composite rates of concrete	856,921
	170	9	Loss to government due to laziness / nonprofessional approach of management – rs 14.577 million	1,4577,000
	171	11	Loss to government due to over estimation of costs and execution of works at higher rates rs 1,990,199	1,990,199
	172	12	Loss to government due to payment of quantities & rates in excess of the allowed–rs. 792,226	792,226
	173	13	Irregular sanctions of technical estimate and splitting of works	5,983,000
	174	17	Non reconciliation / contradiction between departmental expenditure statement and fi data – rs 4.216 million	4,216,000
	175	18	Recovery due to non use of steel billets of pakistan steel mills karachi	896,901
	176	19	Unauthorized expenditure on pol & repair and maintenance rs 155,119	155,119
	177	20	Irregular execution of work / undue favor to contractors due to non issuance of work order within stipulated time rs 31.226 million	31,226,000
	178	21	Non-imposing of penalty for abnormal delay in completion of projects rs 8.755 million	8,755,000
	179	22	Irregular execution of work due to non preparation of pc-i rs 83.905 million	83905000
	180	24	Recovery of on account of less pricing and use of dismantled material	266,298
	181	25	Recovery due to use of sub-standard bricks as reported by lab test reports	616,580
	182	26	Recovery due to taken excess size of bricks for calculation of work done then the size as mentioned in lab test reports rs 5,177,787	5,177,787

DDOs	Sr. No.	Para No.	Subject	Amount
	183	27	Recovery on account of wrong calculation of weight of steel rs 962,981	962,981
	184	28	Recovery due to taken excess size of bricks for calculation of work done	1,198,819
	185	29	Irregular tendering and expenditure thereof rs 74.234 million	74,234,000
	186	30	Unjustified payment of price variation– rs. 1.600 million	1,600,000
DISTRICT OFFICER (CIVIL DEFENCE)	187	4	Non-accountal of POL in to log book of vehicle amounting to Rs.42504	42,504
	188	9	Unauthorized drawl of Pay and allowances on regularization. Recovery of Rs. 19740	19,740
DISTRICT OFFICER (O.F.W.M)	189	8	Non Release of III Installment of Completed water Course. Recovery Rs. 501466.	501,466
	190	19	Irregular payment of conveyance allowance to the officer using govt. vehicle recovery rs. 195000/-	195,000
	191	20	Less deduction of sales tax	447,525
DY. DEO (EE-W)CHRISTIAN	192	12	Irregular drawl of integrated allowance recovery of rs. 57,600	57,600
Dy.D.E.O (EE-W) BWN	193	5	Unauthorized drawl of pay and allowances on regularization and non recovery of b.f and g.i. rs280,309.	280,309
	194	10	irregular drawl of integrated allowance recovery of rs. 116,100	116,100
	195	14	Non Deposit of sales proceed of trees into Government treasury Rs.18,000/- and Non deduction of Income tax of Rs. 900/-	18,000
Dy.D.E.O (EE-M) Minchinabad	196	6	Irregular drawl of integrated allowance recovery of rs. 14,400	14,400
	197	7	Irregular payment of charge allowance to person not eligible for charge allowance rs, 14,100	14,100
Dy.D.E.O (EE-W) Minchinabad	198	5	Irregular drawl of integrated allowance recovery of rs. 58,500/-	58,500
GHS, Chak No.340/HR Fort Abbas	199	7	Loss due to Unauthorized Payment of Social Security Benefit and Different Allowances After Regularization of Services of Contract	46,868

DDOs	Sr. No.	Para No.	Subject	Amount
			Employees – Rs 46,868	
GGHS, Chak No.146/6R Haroon Abad	200	1	Loss due to Unauthorized Payment of Conveyance / Mobility Allowance during the Period of Leave – Rs 22,880	22,880
	201	2	Unauthorized Payment of Conveyance / Mobility Allowance during Summer / Winter Vacations– Rs 41,278	41,278
Govt. Girls High School Minchanabad	202	22	Loan not refunded	322084
Govt. High School Mandisadiq Ganj	203	10	Un-authorized payment of integrated allowance Rs.143000	143,000
EDO(Health)	204	2	PURCHASE OF MEDICINES AT EXCESSIVE RATE AMOUNTING TO – Rs. 22.244 million	22,244,000
	205	5	Non-Deduction of Liquidated Damages – Rs 151,300	151,300
	206	29	NON RECOVERY OF PROFESSIONAL TAX Rs 76,500	76,500
DHQ HOSPITAL	207	8	Unauthorized drawl of Mess & Dress allowance and non deduction of R& M charges Rs. 148,100/-	148,100
	208	13	Non Deduction of water charges from the residents of Quarters of DHQ Hospital Bahawalnagar amounting to Rs. 37,800/-	37,800
	209	15	Irregular Payment of Allowances during LPR Rs. 290,880/-	290,880
	210	25	Non / Less Deposit of Receipt into Govt. Treasury amounting to Rs. 310,642/-	310,642
RURAL HEALTH CENTER, DONGA BONGA	211	9	LOSS TO GOVT. DUE TO IRREGULAR PAYMENT OF PHSRA RS.29,900/-	29,900
DISTRICT OFFICER (ROADS)	212	3	Non Recovery of Lease Rent for approaches to Petrol Pumps	505,000
	213	5	Loss to Govt. due to non deduction of HRA, CA and R&M Charges	223,337
	214	17	Non recovery of professional Tax	90,000
DISTRICT OFFICER (CO-OPERATIVE)B	215	3	Recovery of conveyance allowance from person using govt. Vehicle amounting to rs. 35,000	35,000

DDOs	Sr. No.	Para No.	Subject	Amount
	216	4	Irregular payment of conveyance allowance during leave periods amounting to rs. 33,357	33,357
GHS, Ram Pura, BWN	217	7	Loss due to Unauthorized Payment of Social Security Benefit and Different Allowances After Regularization of Services of Contract Employees – Rs 46,516	46,516
RURAL HEALTH CENTER, 6/GIJANI	218	7	Excess /irregular drawal of TA/DA. Rs.59193	59,193
DISTRICT OFFICER (BUILDINGS)	219	5	Difference in Cash Book Balance and Bank Balance Rs 809,031	809,031
	220	15	Loss To Govt. Due To Non Recovery Of House Rent allowance Rs 301,902	301,902
	221	16	Non Deduction of Professional Tax amounting to –Rs 156,500	156,500

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 2013-14****(Amount in rupees)**

DDOs	Sr. No.	Para No.	Subject	Amount	Nature of Observation
DO (Health)	1	11	Loss due to Unauthorized Payment of Conveyance Allowances	552,000	Violation of rule
DHQ Hospital Bahawalnagar	2	7	Loss due to Unauthorized Payment of Mess /Drees Allowances	241,000	Violation of rule
THQ Hospital Haroonabad	3	3	Loss due to Unauthorized Payment of Conveyance Allowances	82,000	Violation of rule
THQ Hospital Chishtian	4	15	Loss due to Unauthorized Payment of Conveyance Allowances	266,000	Violation of rule
RHC KhichiWala	5	3	Loss due to Unauthorized Payment of Conveyance Allowances	133,000	Violation of rule
Dy DEO (EE-W) Fort Abbas	6	1	Unauthorized Payment of various allowances	372,000	Violation of rule
Dy DEO (EE-W) Minchin Abad	7	2	Unauthorized Payment of various allowances	382,000	Violation of rule
Dy DEO (EE-M) Bahawalnagar	8	5	Unauthorized Payment of various allowances	669,000	Violation of rule
Dy DEO (W.E) Bahawalnagar	9	9	Unauthorized Payment of various allowances	86,000	Violation of rule
Dy DEO (M) Minchin Abad	10	1	Loss due to Unauthorized Payment of Conveyance Allowances	173,000	Violation of rule
DO (OFWM) Bahawalnagar	11	12	Unauthorized Payment of various allowances	419,000	Violation of rule
MS DHQ Hospital	12	2	Purchase at Higher Rate on Quotation than Rate Contract	789,243	Overpayment
DO(Livestock)	13	5	Loss due to theft of Store Items	172,000	Misapprrpiation

Annex – B

Summary of Appropriation Account by Grants for the Financial Year 2013-14

(Amount in Rupees)

Page No.	Name of the Grant / Appropriation	Original Grant	Suppl. Grant	Final Grant	Actual Expenditure	Variation	
						(+) Excess	
						(-) Saving	
NON-DEVELOPMENT							
57	Provincial Excise.	8,361,429	0	8,361,429	7,131,006	(-)	1,230,423
10	Forests.	11,601,716	0	11,601,716	9,565,631	(-)	2,036,085
59	Charges on A/c of M. Veh. Act.	1,646,855	0	1,646,855	837,094	(-)	809,761
61	Other Taxes & Duties.	7,063,005	0	7,063,005	6,074,040	(-)	988,965
97	General Administration.	124,827,861	0	124,827,861	86,457,787	(-)	38,370,074
103	Education.	5,378,833,901	22,516,414	5,401,350,315	5,401,350,315		0
73	Health Services.	1,280,656,790	0	1,280,656,790	1,253,996,181	(-)	26,660,609
86	Public Health.	2,888,352	0	2,888,352	2,263,241	(-)	625,111
11	Agriculture.	140,037,139	0	140,037,139	133,913,046	(-)	6,124,093
13	Fisheries.	2,994,876	0	2,994,876	2,684,476	(-)	310,400
14	Veterinary.	138,604,029	0	138,604,029	113,850,254	(-)	24,753,775
24	Co-operation.	35,169,391	156,219	35,325,610	35,325,610		0
65	Industries.	1,797,165	0	1,797,165	1,326,373	(-)	470,792
25	Miscellaneous Departments.	2,998,290	0	2,998,290	2,963,064	(-)	35,226
91	Civil Works.	67,051,323	0	67,051,323	34,605,228	(-)	32,446,095
93	Communications.	124,465,538	0	124,465,538	103,136,931	(-)	21,328,607
110	Miscellaneous.	44,580,469	0	44,580,469	31,587,100	(-)	12,993,369
40	Civil Defence.	4,720,332	0	4,720,332	4,108,408	(-)	611,924
		7,378,298,461	22,672,633	7,400,971,094	7,231,175,785	(-)	169,795,309
DEVELOPMENT							
113	Development.	532,599,022	0	532,599,022	322,280,980	(-)	210,318,042
68	Block Allocation (Dev.).	100,220,705	0	100,220,705	0	(-)	100,220,705
	Total	632,819,727	0	632,819,727	322,280,980	(-)	310,538,747
	Grand Total	8,011,118,188	22,672,633	8,033,790,821	7,553,456,765	(-)	480,334,056

Annex – C
[Para 1.2.1.2]

Misappropriation of Medicines – Rs 1.242 Million

(Amount in Rupees)

Sr. #	Name of Medicine	Rate as per rate contract 2012-13	Quantity	Amount
1	Cap; Cephaclor	25.41	20,000	508,200
2	Tab; Amlodipine 10mg	0.49	10,000	4,900
3	Tab; Drotavine	1.22	20,000	24,400
4	Tab ; Esomeprazole	1.69	30,000	50,700
5	Tab; Zincsulphate	2.3	2,000	4,600
6	Syp; Furezolidine	29	1,600	46,400
7	Syp; Ironate	46.9	5,000	234,500
8	Craem; Clindamycin	45	1,000	45,000
9	Inj; Salbutamol	3.2	3,000	9,600
10	Tab; Montelukast	2.99	20,000	59,800
11	Syp; Zincsulphate	39	2,000	78,000
12	Tab. Folic Acid	13	5,000	65,000
13	Tab. Metomidine	1.35	20,000	27,000
14	Tab. Famotidine	3.8	22,000	83,600
Total				1,241,700

Annex –D

[Para 1.2.2.1]

Non Production of Record – Rs 121.699 Million

(Amount in Rupees)

Sr. No.	DDOs	Period of Audit	Particulars	Amount
1	DO (OFWM)	2012-14	Vouched Accounts of Water Courses	2,940,087
2		-do-	TA DA Bills, Attendance Certificates, Office Orders etc.	709,500
3		-do-	Non provision of POL Account and Log Books of Vehicles.	1,012,903
4	DO (Co-operative)	2008-14	The log book, POL, History sheet, repair and maintenance of vehicle, dead stock register and Service Books etc.	331,376
5	Dy. DEO (EE-W) Bahawalnagar	2013-14	Record Regarding Consumption of SMC Funds	120,000
6		-do-	Record Regarding Consumption of SMC Funds	100,000
7	Dy. DEO (EE-M) Minchin Abad	2013-14	TA / DA Bills	88,200
8		-do-	Record Regarding Consumption of SMC Funds	120,000
9	Dy. DEO (EE-W) Minchin Abad	-do-	TA / DA Bills	42,165
10	Govt High School Mandi Sadiq Gunj	1995-2014	Copies of Budget & Expenditure Statements, Service Books, Medical Bills and Auction of Old Store items Files.	7,253
11	Govt. Girls High School Minchin Abad	2006-14	Contingences Bills	62,807
12	Govt. Girls High School Chak No. 146 / 6 – R Haroon Abad	1984-2014	Stock Register, Cash Book and Allied Record of Purchase.	0
13	Govt. High School Chak No. 340/HR Fort Abbas	1979-2014	Misc. Record, Service Books and Expenditure Statements.	0
14	Govt. High School Raam Pura Bahawalnagar	1987-2014	Budget and expenditure statement, Service Books, Cash Book and allied record of purchases etc.	1,542,000
15	Govt. Model High School Minchin Abad	2006-2014	Non Provisin of Schedule of Payments.	0
16			Non Provisin of Expenditure Statements.	0
17	DO (Roads)	-do-	MB. TS and Allied Record	56,363,095
18	Govt. Girls High	1987-2014	Non provision of Budget and Expenditure	0

Sr. No.	DDOs	Period of Audit	Particulars	Amount
	School 199-Fateh Bahawalnagar		Statemets, Vouchers, Pay Bills and Stock Registers etc.	
19	EDO (Health)	2013-14	Issuance and consumption record of medicines and stock registers etc.	1,061,950
20		2013-14	LP Medicines	1,520,650
21	DHQ Hospital Bahawalnagar	2013-14	LP Record, Treatment Charts record, Operation Theatre register and Laboratory record etc.	11,130,666
22			LP Medicines	4,373,014
23			Non provision of Vouchers of different heads	5,204,746
24	THQ Hospital Minchin Abad	2012-14	Application of the Petients, Vehicle Movement Register and Proof of patient shifted to BWN or Lahore e.g. OPD number	2,411,671
25	RHC 6 Gijiani Chishtian	2008-14	Non 100ulphate100 of rate contract, DTL Report and Copis of Supply orders	949,025
26	RHC Donga Bonga	-do-	Non Provision of Log Book	238,877
27	DO (Buildings)	2013-14	Recod regarding construction of building for special educatin centre at Minchinabad and Govt. Girls Shelter Less Primary School Chak Kheera Moosa	30,309,000
28	Dy DEO(W) Chishtian	2013-14	Non provision of record of different head	80,000
30	DO (Enviornment) BWN	2013-14	Non Provision of record	980,000
Total				121,698,985

Annex – E**[Para 1.2.3.6]****Execution of Development Schemes by Unauthorized Persons – Rs
25.625 Million****(Amount in Rupees)**

Sr. No.	Name of work	Estimated Cost	Agreement Amount
1	Provision of missing facilities in Govt. Girls High School Chak No. 124 / Murad Tehsil Chishtian.	2,164,000	2,129,504
2	Provision of missing facilities in Govt. Boys Primary School Chak No. 1 1 1 / Murad (Sharqi)Tehsil Chishtian.	3,355,000	3,291,936
3	Provision of Missing facilities in Govt. Boys H/S 135/M Tehsil Chishtian.	2,991,000	2,929,003
4	Provision of missing facilities in Govt. Girls H/school Chak No. 6/FW Tehsil Chishtian.	2,652,000	2,605,011
5	Provision of Missing facilities in Govt. Girls E/S 4/F-W Tehsil Chishtian.	1,016,000	994,931
6	Const. Of Dangerous School Building Govt: Girls Higher Secondary School Daharanwala Tehsil Chishtian.	5,920,000	5,048,422
7	Const. Of Dangerous School Building Govt: Boys High School Chak No.135/M Tehsil Chishtian.	2,139,000	1,926,267
8	Provision of I.T. Lab in Govt: Boys Higher Secondary School at Chak No.207/M Tehsil Chishtian	1,100,000	1,024,292
9	Provision of I.T. Lab in Govt: Girls High School at Chak No.38/F Tehsil Chishtian.	1,100,000	1,047,974
10	Provision of I.T. Lab in Govt: Girls High School at Chak No.40/F Tehsil Chishtian.	1,100,000	1,079,426
11	Provision of I.T. Lab in Govt: Girls High School at Chak No.43/F Tehsil Chishtian.	1,100,000	992,785
12	Construction of Sheleterless Govt: Girls Primary School at Chak No.209/M (B) Tehsil Chishtian.	2,848,000	2,555,359
Total		27,485,000	25,624,910

Annex-F
[Para 1.2.3.9]

**Irregular Budget Allocation Due to Irregular Creation of Posts – Rs
9.459 Million**

(Amount in Rupees)

Sr. No.	BH Code	Name of Department	Posts as per 2012-13 Budget	Posts as per 2013-14 budget	Exces .Posts	Total Budget	Excess Budget
1	BH 6036	DDO (Health)	251	258	7	62,802,642	1,703,948
2	BH6600	Dy.DHO CTN	16	19	3	3,669,844	579,449.1
3	BH6601	Dy.DHO HND	16	18	2	3,188,171	354,241.2
4	BH6602	Dy. DHO FTS	16	18	2	2,096,726	232,969.6
5	BH6088	BHUs	1224	1236	12	277,914,929	2,698,203
6	BH6092	RHCs	52	54	2	10,978,421	406,608.2
7	BH6095	RHC Khichiwala	56	57	1	15,234,535	267,272.5
8	BH6101	THQ CTN	114	119	5	43,227,891	1,816,298
9	BH6105	Maternity Health Services	24	36	12	4,200,302	1,400,101
Total							9,459,090

Annex – G
[Para 1.2.3.15]

Irregular Appointment and Drawl of Pay & Allowances –
Rs 1.535 Million

(Amount in Rupees)

Period	Pay		Month	Amount
07-1989 to 11-1990	910	910	17	15,470
12-1990 to 5-1991	956	910	6	5,736
06-1991 to 11-1991	1,447	1,275	6	8,682
12-1991 to 11-1992	1,533	1,275	12	18,396
12-1992 to 11-1993	1,619	1,275	12	19,428
12-1993 to 05-1994	1,791	1,275	6	10,746
06-1994 to 11-1994	2,421	1,725	6	14,526
12-1994 to 11-1995	2,537	1,725	12	30,444
12-1995 to 11-1996	2,653	1,725	12	31,836
12-1996 to 11-1997	2,769	1,725	12	33,228
12-1997 to 11-1998	2,885	1,725	12	34,620
12-1998 to 11-1999	3,001	1,725	12	36,012
12-1999 to 11-2000	3,117	1,725	12	37,404
12-2000 to 11-2001	3,233	1,725	12	38,796
12-2001 to 11-2002	5,040	2,590	12	60,480
12-2002 to 11-2003	5,215	2,590	12	62,580
12-2003 to 11-2004	5,390	2,590	12	64,680
12-2004 to 06-2005	5,565	2,590	7	38,955
07-2005 to 11-2005	6,380	2,980	5	31,900
12-2005 to 11-2006	6,580	2,980	12	78,960
12-2006 to 06-2007	6,780	2,980	7	47,460
07-2007 to 11-2007	7,800	3,430	5	39,000
12-2007 to 06-2008	8,030	3,430	12	96,360
07-2008 to 11-2008	9,615	4,115	12	115,380
12-2008 to 11-2009	9,890	4,115	12	118,680
12-2009 to 11-2010	10,165	4,115	12	121,980
12-2010 to 06-2011	10,440	4,115	7	73,080
07-2011 to 11-2011	17,180	6,600	5	85,900
12-2011 to 11-2012	17,580	6,600	12	210,960
12-2012 to 11-2013	17,980	6,600	12	215,760
12-2013 to 06-2014	18,380	6,600	7	128,660
Total				1,535,235

Annex – H
[Para 1.2.4.2]

Unjustified Payment of Nil amount with Final Bill – Rs 119,985 Million
(Amount in Rupees)

Sr. No.	Bill/ Voucher No.	Date	Name of Work	Bill	Amount Paid in this bill	Work Order No. / Date	Amount Paid upto previous bill
1	14	18-04-14	Const. of Metalled Road from Chak No. 206/M	3rd & Final Bill	Nil	1422/25-10-07	1,034,248
2	12	17-04-14	Rehabilitation of Road from MND to Dhak Pattan	4th & Final Bill	Nil	2033/15-06-06	1,312,520
3	2	02-04-14	Reconst. Of culvert 912/7R more to 203/8R etc	2nd & Final Bill	Nil	8589/11-05-12	227,287
4	2	19-12-13	Const. of bridge with approaches at chak No. 26/3-R	4th & Final Bill	Nil	1356/25-10-07	2,245,531
5	26	30-09-13	W/I of Qaziwala Road (HND to Pull Murad) RD 00 to 11800 (Group-1)	17th & Final Bill	Nil	1970/12-12-07	30,648,224
6	25	30-09-14	W/I of Qaziwala Road (HND to Pull Murad) RD 25000 to 38000 (Group-III)	17th & Final Bill	Nil	1971/12-12-07	38,120,380
7	16	31-08-13	W/I of Qaziwala Road HND to Pull Murad	10th & Final Bill	Nil	1972/12-12-07	39,647,707
8	13	07-08-13	Const. of Metalled Road from Qaziwala Road to Al-Yaqoob trust Eye & General Hospital Opposite Chak 41/Fateh	3rd & Final Bill	Nil	4835/01-06-11	1,467,317
9	12	07-08-13	Annual Repair of roads tehsil Chishtian for the year 2009-10	3rd & Final Bill	Nil	1436/01-06-10	111,197
10	10	07-08-13	Rehabilitation of road from main street No. 7 Madni Colony UC 3	3rd & Final Bill	Nil	8585/11-05-12	1,290,496
11	9	07-08-13	Const. of road from Sugar Mill Gate to By Pass Fordwah Canal	7th & Final Bill	Nil	3389/27-10-09	3,880,507
Total							119,985,414

Annex – I

[Para 1.2.4.6]

Loss due to purchase of medicines with less Shelf life – Rs 3.510 Million

Date	Amount	Manufacturing Date	Received	Shelf Life	Deduction due to less Shelf Life	Item
10.12.13	80,000	9.2013	11.12.13	85%	4,000	Tab. Metformen 500 mg.
04.12.13	742,200	8.2013	05.12.13	83%	51,954	I.V. Cannula with Injection Port and Integrated Closing Cone Size 24, pack of 100's
04.12.13	712,200	9.2013	05.12.13	85%	35,610	I.V. Cannula with Injection Port and Integrated Closing Cone Size 22, pack of 100's
25.11.13	1,950,000	4.2013	27.11.13	83%	136,500	Tab. Baclofen 10mg. Blister pack, packed in carton with leaflet.
05.11.13	4,650,000	5.2013	07.11.13	75%	697,500	Susp. Roxithromycin 50mg/5ml. Bottle of 30ml. Individually packed in carton with Measuring cup, spoon and leaflet.
18.11.13	3,929,250	5.2013	19.11.13	75%	589,388	Susp. Roxithromycin 50mg/5ml. Bottle of 30ml. Individually packed in carton with Measuring cup, spoon and leaflet.
05.11.13	6,150,000	6.2013	07.11.13	76%	861,000	Susp. Azithromycin 250/5ml. Bottle of 30 ml. Packed in carton with leaflet.
11.12.2013	46,000	4.2013	12.12.2013	78%	5,520	Tab. Glibenclamide 5mg(Glad)
5.11.2013	1,200,000	9.2013, 6.2013	7.11.2013	79%	132,000	Tab. Montelukast Sodium 4mg.
25.11.13	838,800	5.2013	26.11.13	83%	58,716	Feeding Tubes (All sizes)
5.11.2013	4,300,000	6.2013	7.11.2013	75%	645,000	Tab. Metoclopramide 20mg.
11.6.2013	517,500	3.2013	12.6.2013	87%	15,525	Syp. Paracetamol 120mg/5ml. Bottle of 60 ml
18.6.2013	324,700	2.2013	25.6.2013	79%	35,717	Inj. Hydroxy Ethyl Sterch 6% 500ml with IV set.
18.6.2013	357,400	2.2013	18.6.2013	79%	39,314	Inj. Cephadrine 500mg with water for injection.
1.2.2014	271,884	3.2013	1.2.2014	80%	27,188	Spirit Methylated pck of 4.5 liter
5.6.2013	42,500	3.2011	11.6.2013	60%	12,750	Insulin Syring 1cc
17.6.2013	1,799,000	2.2013	18.6.2013	81%	161,910	Tab. Simvastatin 10mg + Ezetimibe 10mg.
Total	27,911,434				3,509,592	

Annex – J

[Para 1.2.5.6]

**Unauthorized Retention and Refund of Additional Performance
Securities – Rs 7.887 Million**

(Amount in rupees)

Sr. No.	Name of work	Name of Bank /Call deposit No & date	Amount	Return date
1	Special Repair of metalled road from Dahranwala to Chak No.167/Murad Tehsil Chishtian length 2.47 KM	JS Bank BWP vide call deposit No.BHWP001081 dated 13.3.2014	628,258	8.4.2014
2	Special Repair/Raising of road from MPA Chowk to Mazba Khana Tehsil Chishtian length 0.54 KM	Faysal Bank CTN vide call deposit No.2980225 dated 10.3.2014	510,000	26.4.2014
3	Rehabilitation /Special Repair of Metalled road from Bahawalnagar-Haroonabad road to Malikpura(between km 5.00 to 11.00)Tehsil Bahawalnagar length 2375 RFT	JS Bank BWP vide call deposit No.BHWP001080 dated 13.3.2014	538,868	2.5.2014
4	Rehabilitation /Special Repair of road from pull Sikandar minor to Rojhanwali Tehsil Bahawalnagar length 1.72 KM	Faysal Bank HND vide call deposit No.CDR 000001088 dated 12.3.2014	677,500	21.5.2014
5	Special Repair of metalled road from Dera Malik Muhammad Ahmed to Chak No.50/F Tehsil Chishtian length 1.50 KM	Faysal Bank HND vide call deposit No.CDR 000001089dated 12.3.2014	631,000	31.5.2014
6	Special Repair of metalled road from Chak No.211/F to Chak No.140/M via 210/F Tehsil Chishtian length 2.71 KM	Faysal Bank HND vide call deposit No.2472216 dated 13.3.2014	781,300	3.6..2014
7	Rehabilitation /Special Repair of road from Momenabad to Qasimka road Tehsil Bahawalnagar length 2.01 KM	United Bank Ltd HND vide call deposit No.2900430 dated 13.3.2014	773500	7.6.2014
8	Special Repair of metalled road from Chishtian-Hasilpur road to Dera Malik Aslam Tehsil Chishtian length 1.50 KM	Faysal Bank HND vide call deposit No.CDR 000001090 dated 12.3.2014 & No.2900431 dated 13.3.2014	600,000 57,000	7.6.2014
9	Rehabilitation /Special Repair of road from Mecload Gunj to Goppeka road Tehsil Minchinabad length 0.85 KM	National Bank of Pakistan BWN vide call deposit No.CDR/APB 367898 dated 12.3.2014	16,316	12.6.2014
10	Rehabilitation /Special Repair of road from Mandi Sadiq Ganj to Matt wala (Reach km 9.12 to 9.61)Tehsil Minchinabad length 0.49 KM	National Bank of Pakistan BWN vide call deposit No.CDR/APB 367899 dated 12.3.2014	175,450	12.6.2014
11	Rehabilitation /Special Repair of road from Adda Feeder to Said Ali Fidai Shah Tehsil Minchinabad length 0.78 KM	Bank of Punjab BWN vide call deposit No.3809683 dated 12.3.2014	162,235	12.6.2014
12	Rehabilitation /Special Repair of road from	Bank of Punjab BWN vide	175,031	16.6.2014

Sr. No.	Name of work	Name of Bank /Call deposit No & date	Amount	Return date
	Mirzeka to Arranwala(Reach km 1.60 to 2.28)Tehsil Minchinabad length 0.68 K	call deposit No.3809685 dated 12.3.2014		
13	Rehabilitation /Special Repair of road from Minchinabad to Rehmuka Tehsil Minchinabad length 1.00 KM	Bank of Punjab BWN vide call deposit No.3809682dated 12.3.2014	293,236	16.6.2014
14	Rehabilitation /Special Repair of road from Rehmuka road to Dhak Pattan road via Rasheed kot Tehsil Minchinabad length 1.28 KM	Bank of Punjab BWN vide call deposit No.3809684 dated 12.3.2014	222,815	16.6.2014
15	Special Repair of metalled road from Dahranwala-Fortabbas road to 75 More to Chak No.34/3R Tehsil Haroonabad length 1.62 KM	United Bank Ltd HND vide call deposit No.2900412 dated 01.3.2014	747,500	19.6.2014
16	Rehabilitation /Special Repair of metalled roads in boys Degree College Bahawalnagar length 0.81 KM	JS Bank BWP vide call deposit No.BHWP001083 dated 13.3.2014	671,730	23.5.2014
17	i) Rehabilitation /Special Repair of road from College road to Rana Challan House via Peer Zadda House length 600 Rft ii) Rehabilitation of road from Madrissa in Mohajar Colony to Bahawali road Bahawalnagar length 620 Rft	Bank of Punjab BWN vide call deposit No.3809660 dated 11.3.2014	79,000	23.7.2014
Total			7,886,539	

Annex – K**[Para 1.2.5.9]****Payment without Invoices of Sales Tax – Rs 4.771 Million
(Amount in rupees)**

Sr. No	Bill/ Voucher No.	Date	Amount Paid upto this bill	GST (17%)
1	15	25-06-14	1,868,442	317,635
2	14	25-06-14	981,921	166,927
3	13	25-06-14	1,132,805	192,577
4	12	24-06-14	651,844	110,813
5	10	23-06-14	1,140,982	193,967
6	9	23-06-14	1,029,042	174,937
7	8	23-06-14	1,796,905	305,474
8	7	23-06-14	919,733	156,355
9	5	16-06-14	1,739,378	295,694
10	4	13-06-14	2,172,892	369,392
11	1	04-06-14	1,518,617	258,165
12	9	30-05-14	1,924,900	327,233
13	8	30-05-14	1,807,579	307,288
14	6	23-05-14	2,275,200	386,784
15	3	15-05-14	843,481	143,392
16	15	18-04-14	907,999	154,360
17	10	17-04-14	87,000	14,790
18	6	10-04-14	1,759,760	299,159
19	5	08-04-14	1,800,700	306,119
20	2	26-03-14	1,708,355	290,420
Total			28,067,535	4,771,481

Annex – L

[Para 1.2.5.10]

Utilization of Funds through Fictitious Billing – Rs 4.177 Million
(Amount in Rupees)

Sr. No.	Head	Bill No.	Date	Amount	Fictitious Bills
1.	A13101	461	07.05.2012	16,500	16500
2.	A13101	466	27.07.2012	12,500	12,500
3.	A03901	505	20.08.2013	6,500	6,500
4.	A03901	509	22.10.2013	6,500	6,500
5.	A03901	510	25.11.2013	6,500	6,500
6.	A03970	512	07.12.2013	24,360	24,360
7.	A03970	513	07.12.2013	4,000	4,000
8.	A03970	514	08.12.2013	10,000	10,000
9.	A03970	515	10.12.2013	800	800
10.	A03970	516	10.12.2013	14,000	14,000
11.	A03970	517	11.12.2013	24,970	24,970
12.	A03970	518	12.12.2013	24,800	24,800
13.	A03901	519	13.12.2013	6,500	6,500
14.	A03970	523	16.12.2013	6,000	6,000
15.	A03970	526	16.12.2013	16,000	16,000
16.	A03901	7	10.10.2013	49,000	49,000
17.	A13101	11	12.11.2013	14,900	14,900
18.	A03927	40	06.11.2013	33,120	33,120
19.	A03927	55	25.06.2013	2,268,715	2,268,715
20.	A03927	634	31.07.2014	204,010	204,010
21.	A03927	663	31.07.2012	365,260	365,260
22.	A03927	5465	28.02.2014	187,160	187,160
23.	A03927	6734	31.03.2014	372,840	372,840
24.	A03927	11318	26.07.2013	24,000	24,000
25.	A03927	11699	29.01.2014	150,000	150,000
26.	A03927	11730	28.09.2013	56,000	56,000
27.	A03927	13149	03.04.2014	100,000	100,000
28.	A03970	2017	13.07.2013	13,500	13,500
29.	A03970	2197	25.10.2013	7,000	7,000
30.	A03902	2451	07.01.2014	15,000	15,000
31.	A03901	2583	14.02.2014	4,500	4,500
32.	A03901	2584	26.02.2014	35,000	35,000
33.	A03970	78	08.12.2013	24,000	24,000
34.	A03970	79	08.12.2013	50,000	50,000
35.	A13101	408	04.01.2014	23,500	23,500

Annex – M

[Para 1.2.5.26]

**Recovery on account of wrong calculation of Weight of Steel –
Rs 1.053 Million**

(Amount in Rupees)

Size of Steel	M.B No. & Page	Total Length as per M.B	Wt. Per ft as per report (Gram/lbs)	Quantity Used	Quantity to be Used	Diff.	Rate	Amount
3	5761/34,60	10623	144.000	1813	1529.712	283.288	10698.9	30,308.700
4	5761/34,60	5748	286.000	1743	1643.928	99.072	10698.9	10,599.614
6	5761/34,60	242	650.000	165	157.3	7.7	10698.9	823.815
8	5761/34,60	489	1,050.000	593	513.45	79.55	10698.9	8,510.975
3	5746	7833	144.000	1332	1127.952	204.048	10698.9	21,830.891
4	5746	3578	286.000	1074	1023.308	50.692	10698.9	5,423.486
6	5746	358	650.000	240	232.7	7.3	10698.9	781.020
8	5746	338	1,050.000	395	354.9	40.1	10698.9	4,290.259
4	6015	7820	0.300	2368	2,346.00	22	10607.95	2,333.749
6	6015	1304	0.650	888	847.60	40.4	10607.95	4,285.612
3	5931	3223	144.000	565.39	464.112	101.278	10698.9	10,835.632
6	5931	320	650.000	217.37	208	9.37	10698.9	1,002.487
3	5771	7833	144.000	1332	1127.952	204.048	10698.9	21,830.891
4	5771	3578	286.000	1074	1023.308	50.692	10698.9	5,423.486
6	5771	358	650.000	240	232.7	7.3	10698.9	781.020
8	5771	338	1,050.000	395	354.9	40.1	10698.9	4,290.259
3	5772	3397	144.000	578	489.168	88.832	10607.95	9,423.254
4	5772	2142	286.000	647	612.612	34.388	10607.95	3,647.862
6	5772	318	650.000	217	206.7	10.3	10607.95	1,092.619
3	5739	4799	0.144	816	691.06	124.944	10893.8	13,611.149
4	5739	676	0.286	205	193.34	11.664	10698.75	1,247.902
6	5739	259	0.650	176	168.35	7.65	10698.75	818.454
3	5875	6722	0.144	1147	967.97	179.032	10698.9	19,154.455
4	5875	3480	0.286	1057	995.28	61.72	10698.9	6,603.361
6	5875	624	0.650	425	405.60	19.4	10698.9	2,075.587
3	5738	8901	0.144	1515	1,281.74	233.256	10893.8	25,410.442
4	5738	824	0.286	249	235.66	13.336	10893.8	1,452.797
6	5738	591	0.650	402	384.15	17.85	10893.8	1,944.543
3	6053	12745	0.144	2166	1,835.28	330.72	10607.95	35,082.612
4	6053	7811	0.286	2343	2,233.95	109.054	10607.95	11,568.394

Size of Steel	M.B No. & Page	Total Length as per M.B	Wt. Per ft as per report(Gram/lbs)	Quantity Used	Quantity to be Used	Diff.	Rate	Amount
6	6053	1456	0.650	990	946.40	43.6	10607.95	4,625.066
3	5747	10819	0.144	1840	1,557.94	282.064	10698.8	30,177.463
4	5747	4836	0.286	1450	1,383.10	66.904	10698.8	7,157.925
6	5747	450	0.650	302	292.50	9.5	10698.8	1,016.386
8	5747	518	1.050	611	543.90	67.1	10698.8	7,178.895
3	6061	5921	0.144	1007	852.62	154.376	10633.95	16,416.267
4	6061	3076	0.286	963	879.74	83.264	10633.95	8,854.252
6	6061	699	0.650	475	454.35	20.65	10633.95	2,195.911
3	5758	3504	0.144	596	504.58	91.424	10698.9	9,781.362
4	5758	1923	0.286	582	549.98	32.022	10698.9	3,426.002
6	5758	312	0.650	212	202.80	9.2	10698.9	984.299
3	5953	13897	0.144	2362	2,001.17	360.832	10607.95	38,276.878
4	5953	6394	0.286	1,918	1,828.68	89.316	10607.95	9,474.597
6	5953	1615	0.650	1354	1,049.75	304.25	10607.95	32,274.688
3	5997	10320	0.144	1755	1,486.08	268.92	10607.95	28,526.899
4	5997	4721	0.286	1417	1,350.21	66.794	10607.95	7,085.474
6	5997	1186	0.650	982	770.90	211.1	10607.95	22,393.382
3	5787	4280	0.144	727	616.32	110.68	10607.95	11,740.879
4	5787	1835	0.286	551	524.81	26.19	10607.95	2,778.222
6	5787	212	0.650	257	137.80	119.2	10607.95	12,644.676
3	6094	7227	0.144	1252	1,040.69	211.312	10698.9	22,608.060
4	5787	3161	0.286	948	904.05	43.954	10698.9	4,702.595
6	5787	802	0.650	1203	521.30	681.7	10698.9	72,934.401
3	5752	357.75	0.144	66.9	51.52	15.384	10698.9	1,645.919
4	5752	537.07	0.286	162.64	153.60	9.03798	10698.9	966.964
3	5751	9757	0.144	1658	1,405.01	252.992	10698.9	27,067.361
4	5751	4015	0.286	1205	1,148.29	56.71	10698.9	6,067.346
6	5751	1133	0.650	759	736.45	22.55	10698.9	2,412.602
3	5748	10915	144.000	1863	1571.76	291.24	10698.9	31,159.476
4	5748	5667	290.000	1719	1643.43	75.57	10698.9	8,085.159
6	5748	242	0.650	165	157.30	7.7	10698.9	823.815
8	5748	489	1,050.000	593	513.45	79.55	10698.9	8,510.975
3	6068	18390	144.000	3139	2648.16	490.84	11257.6	55,256.804
4	6068	10418	290.000	3159	3021.22	137.78	11257.6	15,510.721
6	6068	486	0.650	331	315.90	15.1	11257.6	1,699.898
8	6068	972	1,050.000	1178	1020.6	157.4	11257.6	17,719.462
3	5756	7973	144.000	1355	1148.112	206.888	10698.9	22,134.740

Size of Steel	M.B No. & Page	Total Length as per M.B	Wt. Per ft as per report(Gram/lbs)	Quantity Used	Quantity to be Used	Diff.	Rate	Amount
4	5756	6780	290.000	2048	1966.2	81.8	10698.9	8,751.700
6	5756	240	0.650	163	156.00	7	10698.9	748.923
8	5756	488	1,050.000	590	512.4	77.6	10698.9	8,302.346
3	5755	3769	144.000	641	542.736	98.264	10698.9	10,513.167
4	5755	2268	290.000	681	657.72	23.28	10698.9	2,490.704
6	5755	175	0.650	117	113.75	3.25	10698.9	347.714
8	5755	190	1,050.000	226	199.5	26.5	10698.9	2,835.209
								856,791
								142,212
								53,793
Total								1,052,796