



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
RAHIM YAR KHAN
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 and Road
CCB	Citizen Community Board
CD	Community Development
C&W	Communication and 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
HSRP	Health Sector Reforms Programme
LG&CD	Local Government and 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
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 and Services
WUA	Water Users Association

Preface

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

The report is based on audit of the accounts of various offices of the District Government, Rahim Yar Khan for the financial year 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 Rs2.008 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 programmes. Accordingly RDA Bahawalpur carried out audit of the accounts of various formations of District Government, Rahim Yar Khan for the financial year 2013-14 and the findings included in the Audit Report.

The District Government, Rahim Yar Khan 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 Rahim Yar Khan is administratively divided into four Tehsils namely Rahim Yar Khan, Sadiqabad, Khanpur and Liaquatpur.

Audit Objectives

Audit was conducted with the objective to ensure that:

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

a) Scope of Audit

Out of total expenditure of the District Government Rahim Yar Khan for the financial year 2013-2014 auditable expenditure under the jurisdiction of Regional Director Audit, Bahawalpur was Rs 9,240.758 million covering one PAO and 297 formations. Of this, RDA Bahawalpur audited an expenditure of Rs 5,069.658 million which, in terms of percentage, is 55% 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 Rahim Yar Khan for the financial year 2013-14, were Rs39.612 million. RDA Bahawalpur audited receipts of Rs15.687 million which was 40% of total receipts.

b) Recoveries at the instance of audit

Recoveries of Rs328.114million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs3.343 million was recovered and verified during year 2014-15, till the time of compilation of the Report.

However, against the total recovery amount of Rs255.624million 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 Rahim Yar Khan 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 Bahawalpur.

f) The Key Audit Findings of the Report;

- i. Non production of record of Rs296.948 million was noted in one case¹
- ii. Irregularities and non-compliance amounting to Rs192.745 million was noted in eightcases²
- iii. Performance issues amounting to Rs326.427 were noted in ten cases³
- iv. Weak internal controls were noted in thirteencases involving an amount of Rs255.624 million⁴

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:

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 and allowances.
- iii. Comply with the DAC directives
- iv. Take appropriate action for non-production of record.
- v. Comply with the Public Procurement Rules for economical and rational purchases of goods and services.

1Para 1.2.1.1

2Para 1.2.2.1 to 1.2.2.8

3Para 1.2.3.1 to 1.2.3.10

4Para 1.2.4.1 to 1.2.4.13

- 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.

SUMMARY TABLES and CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)			
Sr. No.	Description	No.	Budget/ Expenditure
1	Total PAOs in Audit jurisdiction	1	9,240.758
2	Total formations DAO/DDOs in Audit jurisdiction	297	9,240.758
3	Total entities (PAOs) audited	1	2,327.134
4	Total formations DAO / DDOs audited	30	2,327.134
5	Audit and 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	9.467
2	Financial management	5.796
3	Internal controls	255.624
4	Violation of Rules	80.631
5	Others	720.226
Total		1,071.744

Table 3: Outcome Statistics**(Rupeesin Million)**

Sr. No.	Description	Expenditure On Physical Assets	Salary	Non-Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Outlays audited	78.650	759.198	1,192.165	297.121	49.130	2,376.264	4,727.561
2	Amount placed under audit observations /irregularities pointed out	39.633	31.696	752.229	222.274	25.912	1071.744	301.248
3	Recoveries pointed out at the instance of audit	-	182.201	29.410	18.101	25.912	255.624	90.840
4	Recoveries accepted /established at the instance of audit	-	182.201	29.410	18.101	25.912	255.624	90.840
5	Recoveries realized at the instance of audit	-	5.190	2.030	-	-	7.220	-

The amount mentioned against Sr. No 1 in column of “Total” is the Sum of Expenditure and Receipt whereas the total expenditure was Rs2,327.134 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.	80.631
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS ⁵ , 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.	5.796
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).	255.624
6	Non-production of record.	296.948
7	Others, including cases of accident, negligence etc.	432.745
Total		1,071.744

⁵ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

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

Sr. No.	Description	Amount
1	Outlays Audit (Items 1of Table 3)	2,376.264
2	Expenditure on Audit	0.324
3	Recoveries realized at the instance of Audit	3.343
	Cost-Benefit Ratio	10.318

CHAPTER 1

1.1 District Government Rahim Yar Khan

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 ZilaNazim / Administrator and District Administration. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the 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.

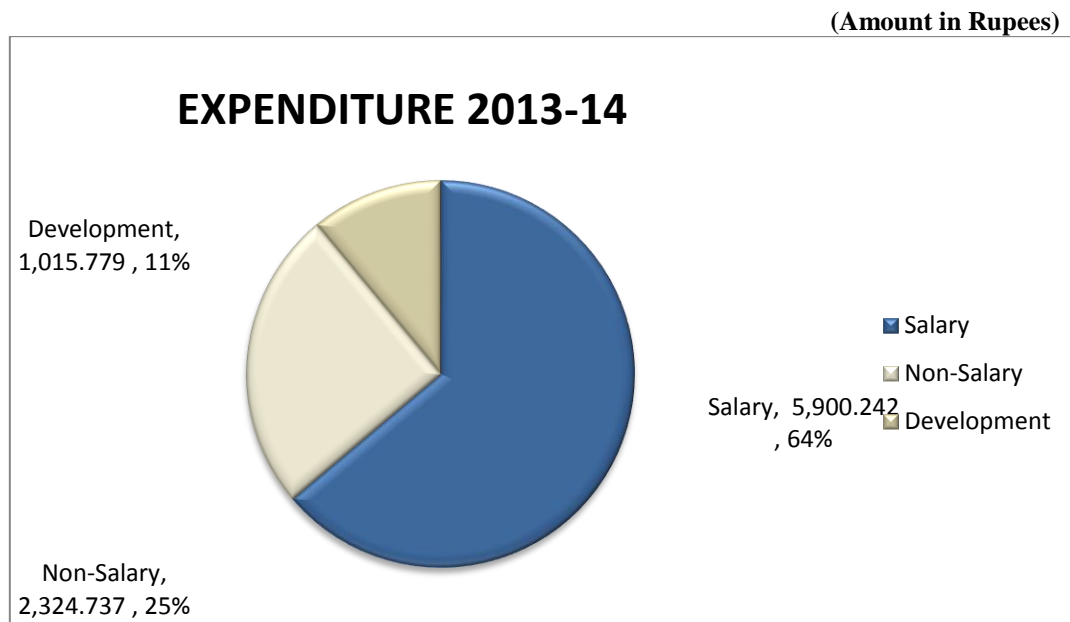
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate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

1.1.2 Comments on Budget and Accounts

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

(Amount in Rupees)

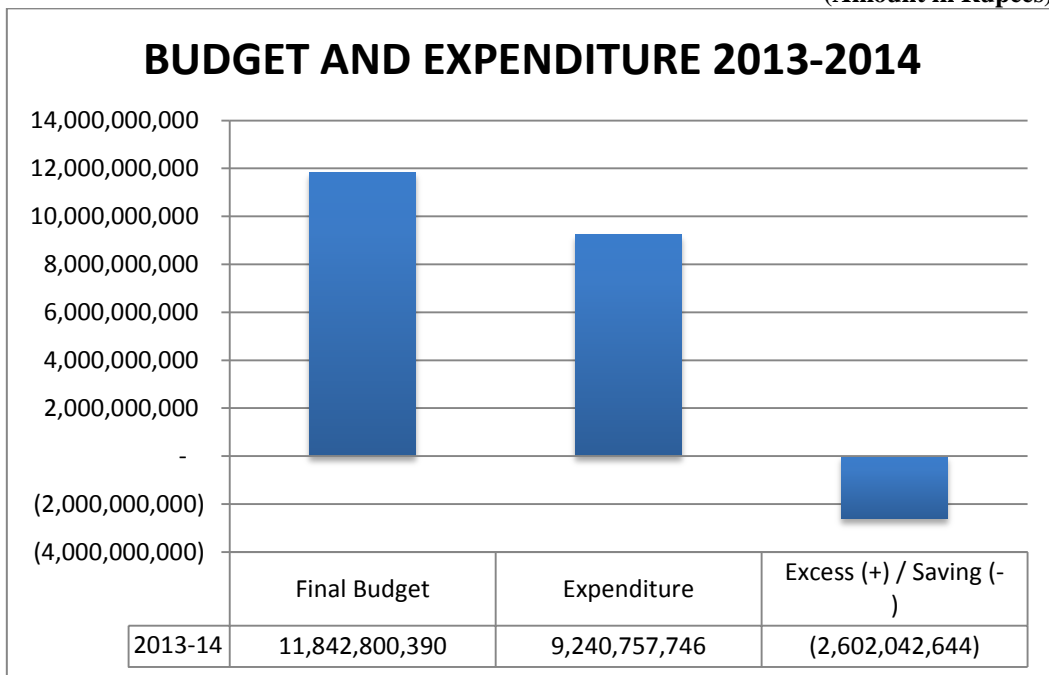
2013-14	Budget	Actual	Excess (+) / Saving (-)	%
Salary	7,088,018,248	5,900,241,819	-1,187,776,428	-16.76%
Non Salary	2,791,165,896	2,324,737,371	-466,428,526	-16.71%
Development	1,963,616,246	1,015,778,556	-947,837,690	-48.27%
Surrender / Withdrawal	0	0	0	0.00%
Total	11,842,800,390	9,240,757,746	-2,602,042,644	-21.97%
Receipt	41,652,731	39,612,687	2,040,044	



As per the Appropriation Accounts 2013-14 of the District Government, Rahim Yar Khan, total original budget (Development and Non-Development) was Rs10,106.038million, supplementary grant of Rs1,736.762 million was provided and the final budget was Rs11,842.800million. Against the final budget, total

expenditure of Rs9,240.757million was incurred bythe District Government during 2013-14. Annex-B

(Amount in Rupees)

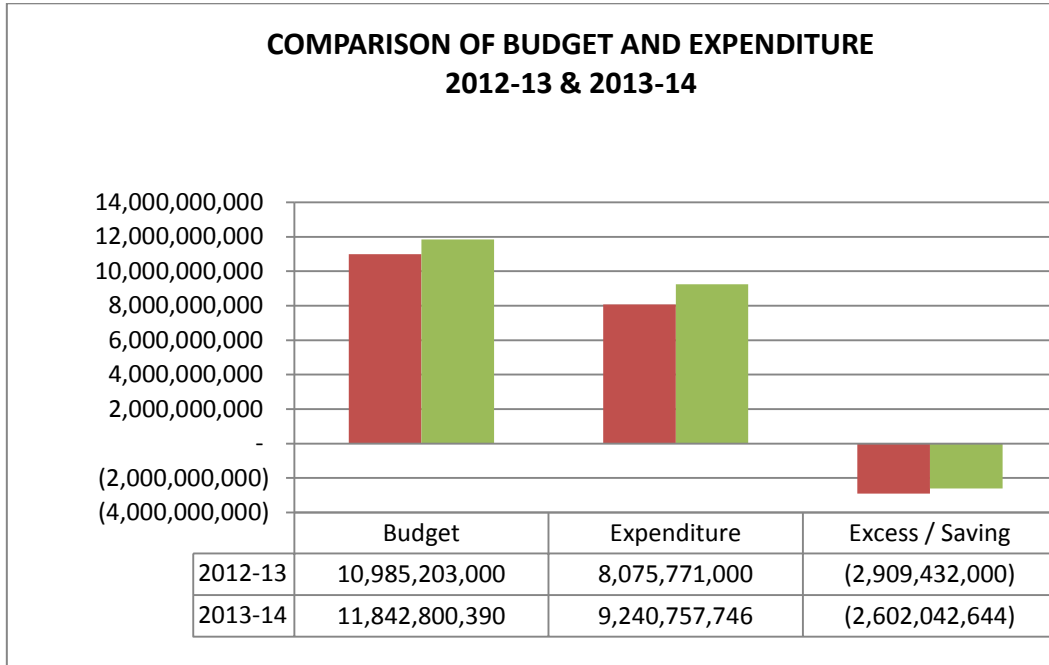


Due to inefficient financial management by the Principal Accounting Officer / DCO, there was saving of Rs2,602.043 million. Major portion of savings occurred as detailed below:

Savings of Rs947.838 million (48 % 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 7.8% and 14.4% increase in budget allocation and expenditure incurred respectively, while there were overall savings of Rs2,602.043 million during 2013-14.

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

Audit paras reported in MFDAC (Annex-1) of last year audit report which were not attended 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 Non Production of Record

1.2.1.1 Non Production of Record – Rs451.275 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, has 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 expeditious”.

Various offices under the control of EDO Education, Health and Works and Services Rahim Yar Khan did not produce record of expenditure of Rs451.275 million for the period 1993-2014 incurred under different objects / codes of classification, in violation of the above rules. The detail is given in Annex –C.

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 concerned in November and December, 2014. The Principal Government English Public Girls High School neither submitted working papers nor attended the DAC meeting. Dy. DEO (EE-M) replied that the expenditure of the school council accounts neither fall in audit preview nor financial rules and purchase procedure was applicable, but no documentary evidence was produced in support of reply. All other DDOs replied that all the record was available in the office and same may please be checked at any time, but no record was produced in support of reply. The DAC in its meeting held in January, 2015 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 desired record be produced for verification besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 7, 7, 8, 24, 15, 5, 12, 10, 23, 28, 8, 17, 13, 2, 24, 17, 13, 10, 2, 23, 11, 10, 11, 10, 20, 11, 9]

1.2.2 Irregularities & Non Compliance

1.2.2.1 Irregular Issuance of Supplementary Grants –Rs106.149 Million

According to Government of Punjab Finance Department letter No.FD.SO(Goods)44-4/2011 dated 6.08.201, Supplementary grant exceeding Rs3.000 million shall require approval of the Chief Minister.

Executive District Officer (F&P) provided supplementary grant amounting to Rs106.149 million during financial year 2013-14 under object code–1381 against Nil budget without approval of Chief Minister in violation of above rule.

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

Due to above action of the Department, other needy Govt. departments faced financial problems amounting to Rs106.149 million.

The matter was reported to the DCO and DDO concerned in December, 2014. The DDO replied that supplementary grant was provided under delegation of Financial Powers which was not admitted as for more than Rs3 million the approval of Chief Minister was required and no allocation was allowed against nil budget. The DAC in its meeting held in January, 2015 directed to get the expenditure regularized from the competent authority. No progress was intimated to Audit till finalization of the Report.

Audit recommends that irregularity be condoned from competent authority, under intimation to Audit.

[AIR Para: 7]

1.2.2.2 Purchase of Medicines without DDO Powers – Rs39.400 Million

According to Government of the Punjab, Health Department Letter No.SO (P-1) H/RE 2001-02/01 dated 25.09.2001 andNo. SO (P-1) 4-21/2006 dated 06.02.2006, “the EDO is not DDO, so he can not utilize / retain the budget

for bulk purchase of medicines. Furthermore, according to Rule 4 (vii) of the Punjab District Governments and TMA Budget Rules 2003, “the Finance and Budget Officer shall perform monitoring of the budget and ensure that funds are spent as approved by the Council”.

EDO Health purchased medicines of Rs39.400 million during 2013-14 for DHO, DHQ, THQ, RHC, BHU, MCH Centers and RDs without having DDO powers which was irregular as neither he was the DDO nor he was empowered to make such purchases.

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

Above action of the management resulted in unauthorized utilization of budget amounting to Rs39.400 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that according to the Government of the Punjab, Finance Department notification the EDO (Health) was competent to purchase medicines, but no record was produced in support of reply. The DAC in its meeting held in January, 2015 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 taking disciplinary action against the persons at fault under intimation to Audit.

[AIR Para: 08]

1.2.2.3 Delay in Completion of Projects and Non-Imposition of Penalty – Rs15.381 Million

According to Clauses 37 and 39 of the contract agreement, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time. Moreover, according

to Government of the Punjab, C&W Department's Letter dated 20.04.2009 "a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record."

DO (Buildings) and DO (Roads) allotted different development projects to different contractors for Rs148.210 million during 2013-14. The contractors did not work with the desired pace and abnormally delayed completion of 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 up to 10% of contract price was not imposed to the concerned contractors despite the fact that in most of the cases they were neither granted time extensions nor their requests for the same were on record and in remaining cases the time extensions were granted on unjustified reasons. Moreover, copies of time extensions granted were not endorsed (communicated) to the Special Secretary C&W. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Projects	Estimated Costs of the Projects	Amount of Penalty @ 10 %
1	DO (Buildings)	1	9,401,970	940,197
		20	74,474,173	7,447,417
2	DO(Roads)	6	64,278,860	6,427,886
		5	56,54,900	565,490
Total		32	148,209,959	15,380,990

Audit is of the view that loss occurred due to ineffective financial and managerial controls, negligence of the management and undue favour to the contractors.

Due to weak internal controls and negligence of the management, completion of the development projects was abnormally delayed and the government treasury sustained loss of Rs15.381 million due to non imposition of penalty.

The matter was reported to the DCO and DDOs concerned in November, 2014. DO (Buildings) replied that delay was caused due to late submission of design by the consultant and also due to horticulturalist who advised to start

plantation after summer season. DO (Roads) replied that work was delayed due to non availability of funds. The DAC in its meeting held in January, 2015 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that disciplinary action be initiated against the person(s) at fault and amount of Rs15.381 million be recovered within one month and deposited into relevant head of account, under intimation to Audit.

[AIR Para: 7, 23, 5, 6]

1.2.2.4 Appointment of Teachers below Prescribed Qualification – Rs12.713 Million

According to the Government of the Punjab, Finance Department's 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." Further according 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. Moreover according to Government of the Punjab, Finance Department letter No.FD (PR)12-14/83 dated 27.11.1994, "the certificate of PTC was not recognized for appointment as A.T."

Nine (09) teachers working under the administrative control of EDO Education Rahim Yar Khan were appointed as Physical Education Teacher (PET), Primary School Teacher (PTC), Elementary School Teacher (EST) and Lab Attendant (LA) during 1983-2014 on the basis of matric despite the fact that prescribed qualifications for that posts were FA/FSc with diploma in relevant field. This resulted into unauthorized expenditure of Rs12.713 million on pay and allowances of said staff. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Teachers	Category	Period	Amount
1	Govt. Colony High School RY Khan	1	PTC	1997-14	1,058,852
		3	EST	1983-14	6,771,084
2	Dy. DEO (EE-M) Rahim Yar Khan	3	PTC	1197-14	2,536,435
3	Govt. Model H/School Liaquatpur	1	LA	2006-14	421,305
4	-do-	1	PET	1983-14	1,925,138
Total		9			12,712,814

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

Unauthorized appointments resulted into unauthorized expenditure of Rs12.713 million.

The matter was reported to the DCO and DDOs concerned in November, 2014. Dy. DEO (EE-M) and Principal Government Colony High School Rahim Yar Khan replied that appointments were made under the instructions of the office of the Secretary Education Lahore wherein no restriction was mentioned about the qualification, but no documentary evidence was produced in support of reply. The Principal Government Model High School Liaquat Pur neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in January, 2015 directed to get the irregularity condoned from competent authority at the earliest. 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: 3, 2, 6, 8]

1.2.2.5 Payment to W.U.A without Revision of T.S– Rs8.823 Million

According to Rule 18.15 of PFR VOL-I, “the sanction for the incurring of expenditure (recurring or non-recurring) accorded within the Financial Year under the powers delegated by the Finance Department will lapse on 30th June.”

District Officer (OFWM) made payment of Rs8.823 million during 2013-14 for construction of water courses at Khan Pur, whereas the T.S. of said water courses were valid for the period 2012-13. Therefore, the T.S expired at close of financial year i.e 30.06.2013 but payments were made after expiry of T.S. and without revision / extension. The detail is given in Annex – D.

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 payment of Rs8.823 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that the material was procured and consumed during the previous year but the final payment thereof was made in next year, but no documentary evidence was produced in support of reply. The DAC in its meeting held in January, 2015 directed to ensure strict compliance of audit para 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 fixing responsibility against the persons at fault, under intimation to Audit.

[AIR Paras: 08]

1.2.2.6 Irregular Mode of Payment of Medicines – Rs3.003 Million

According to Rule 2.14 Note 01, “It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized”. Moreover, according to Government of the Punjab Finance Department letter No. FD(FR)V-6/75(P)

dated 20.06.2007 “ payments of Rs100,000 and above to the contractors and suppliers shall not be made in cash by the drawing and disbursing officer. At places where pre-audit cheques are issued, the sanctioning authority shall accord sanction to incur expenditure, under his own signatures, in favour of contractor/supplier incorporating CNIC No. of the Contractor/Supplier”.

District Officer (Live Stock) drew an amount of Rs3.003 million on account of purchase of medicines during 2013-14 through the cheques issued by District Accounts Officer in favour of DO(Live Stock) who subsequently issued bank drafts in favour of contractors / suppliers. DO(Live Stock) was supposed to make direct payment to supplier through cheques instead of drawing the amount in his name. Detail of payments made is as below:

(Amount in Rupees)				
Sr. No.	Company Name	Amount	Claque No. & Date	Draft No. & Date
1	M/s International Pharma Lahore	1,560,284	2499870 dt. 27.06.2014	GA/B 209941 Dt. 28.06.2014
2	M/s Rifco International Pharma Lahore	207,360	2499257 dt. 27.06.2014	GA/B 209940 Dt. 28.06.2014
3	M/s Selmor Pharma	123,840	2499756 dt. 27.06.2014	GA/B 209942 Dt. 28.06.2014
4	M/s Leeds Pharma	1,111,680	2499919 dt. 27.06.2014	GA/B 209937 Dt. 28.06.2014
Total		3,003,164		

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

Above action of the management caused unjustified payment of Rs 3.003 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that cross cheques were issued by the District Account Office and there was no irregularity which was not accepted by the committee as the government rules and procedures had to be followed. The DAC in its meeting held in January, 2015 directed to get the expenditure regularized from the competent authority. 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 of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.2.2.7 Irregular Expenditure due to Up-gradation of Posts – Rs7.163 Million

According to Government of the Punjab, Health Department's letter No. even dated 22.01.2014, implementation of service structure of allied Health Professionals for the post from BS-05 to BS-16 as well as the posts from BS-17 to BS-20 will be in accordance with ratio 01:15:34:50, keeping in view district / institution wise seniority instead of upgrading all present incumbents to next level without observing ratio and seniority. Health Department must also observe ratio prescribed for initial recruitment and promotion in the Punjab Health Department Allied Health Professionals (Service) Rules 2012.

The following DDOs of Health Department upgraded twelve (12) employees during 2013-14 vide EDO (Health) Rahim Yar Khan orders No. 12203-403 dated 21.06.2012 and No.1980-2176 dated 24.01.2014. The following irregularities were observed by the audit:

1. All employees of the district were up graded by the EDO (Health) instead of keeping in view ratio of 01:15:34:50.
2. Instead of allowing one time up gradation of employees in BS-05 to BS 16, the person(s) were upgraded twice in violation of rules.
3. The persons did not undergo short courses prescribed by government for this purpose.
4. Recruitment to the posts of Sr. Technician (BS-14) was to be made among Technician (BPS-12) having 05 year service as such, but all the persons were appointed to the posts of Sr. Technician (BS-14) after 01 Year 07 Months of obtaining BPS-12 and without appointment as Technician. This resulted into excessive pay.
5. Recruitment to the post of Technician (BS-12) was to be made from Junior Technicians (BPS-09) having 05 year service as such, but all the

persons were appointed to the posts of Technician (BS-12) after 01 Year 07 Months of obtaining BPS-09 and without appointment as Junior Technician.

6. Seniority lists, detail of sanctioned / available strengths, working sheets / note sheets of the up gradation order file, objections received (if any) were not provided to audit. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Number of Employees	Period	Amount
1	THQ Hospital Sadiqabad	7	2013-14	2,312,561
2	RHC Nawazabad	5	2009-14	1,358,252
3	RHC 173/P Rahim Yar Khan	12	2008-14	3,492,000
Total				7,162,813

Audit is of the view that irregularities occurred due to non compliance of Govt. Instructions.

The above action of the management resulted into irregular expenditure of Rs7.163 million.

The matter was reported to the DCO and DDOs concerned during November and December, 2014. All the DDOs replied that up gradations were made by the EDO (Health) and the matter was being taken up with authority. The DAC in its meeting held in January, 2015 directed to ensure compliance of audit observations. No progress was intimated to Audit till finalization of the Report.

Audit recommends that matter be investigated at appropriate level and undue up gradation be reverted besides recovery be effected, under intimation to Audit.

[AIR Para: 7, 3, 1]

1.2.2.8 Doubtful Expenditure on Construction of Course – Rs2.294 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.” Moreover according to Section 126 of PLGO, 2001, any loss sustained by the Government due to negligence or fraud must be recovered from the concerned.

District Officer (OFWM) made payment amounting to Rs2.294 million during 2013-14 in doubtful manner to water user association for construction of water course. Detail is given below:

(Amount in Rupees)

Sr. No	Tehsil	W/C No.	Mouza	V.#	Date	Amount	Cheque #	Date	Instt:
1	SDK	6200-L	207-P	207-P	207-P	948,894	2314108	20-11-13	1st
		6200-L	207-P	207-P	207-P	711,670	2378269	25-01-14	2nd
		6200-L	207-P	207-P	207-P	633,236	2398053	16-04-14	3rd
Total:-						2,293,800			

1. As per FCR and Certificate by the DDO the water course No. 6200/L was improved in year 1987-88 the record of transactions was kept in “Pass Book”. After 27 years the said water course was again shown constructed and amount of Rs2.294 million was released during 2013-14 and shown utilized in paper whereas the watercourse already existed. The bank statement in Punjab Bank revealed that the said water course was also improved between two periods i.e 1987-88 and 2013-14 with same No. i.e 6200/L but the record was not shown to audit and amount was misappropriated.

2. In the last FCR total length of the water course was 3,888m but in the current FCR the length was increased to 5,478m. The total length of water course could not be changed without justification.

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

The above action of the management caused a loss amounting to Rs2.294 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that contention of audit was not correct as improvement of water course was not concerned with the construction of water course during

1987-88. The reply was not tenable as no record was provided. The DAC in its meeting held in January, 2015 directed EDO(Agriculture) to investigate the matter within 15 days. No progress was intimated to Audit till finalization of the Report.

Audit recommends that matter be investigated at appropriate level and recovery be effected according besides disciplinary action, under intimation to Audit.

[AIR Para: 20]

1.2.3 Performance

1.2.3.1 Un-Justified Payment of Pay and Allowance without Verification of Degrees – Rs274.855 Million

According to Government of the Punjab Finance Department Letter No.SOR-III-2-53/77 dated 28.03.1978, No.SOR-III-2-87/88 dated 25.07.1989 and SOR-III-2-47/99 dated 03.08.1989, “the appointment orders and other academic documents should be got verified from the concerned authority before payments of pay and allowances.”

Deputy District Education Officer (EE-W) Liaquatpur paid pay and allowances to 76 teachers who were appointed during 2012-14 without verification of academic records / degrees in violation of above rule. On the request of audit no record was provided for verification therefore the payment without verification of degrees was unjustified. Likewise pay and allowances amounting to Rs264.999 million were also paid by the EDO(Education) Rahim Yar Khan to 481 newly appointed school teachers / officials during 2012-14 without verification of educational degrees. The detail is given below:

(Amount in rupees)

Sr. No.	DDO	No. of employees	BPS	Post	Amount
1	Dy. DEO (EE-W)	3	16	SSE	1,035,771
2	Liaquatpur	73	9	ESE	8,819,776
3	EDO (Education)	481			264,999,000
Total					275,854,147

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

The above action of the management caused unjustified payment amounting to Rs274.855 million.

The matter was reported to the DCO and DDOs concerned in November and December, 2014. EDO(F&P) replied that para related to ED(Education) and be shifted to the concerned department. Dy. DEO(EE-W) Liaquatpur replied that degree had already been verified but no supporting record was produced. The

DAC in its meeting held in January, 2015 directed to ensure compliance of audit observation. No progress was intimated to Audit till finalization of the Report.

Audit recommends that degree be got verified besides termination of the official whose design were verified, under intimation to Audit.

[AIR Para:5, 17]

1.2.3.2 Unjustified Expenditure due to Splitting of Bills – Rs16.178 Million

According to Rule 15.2 (b) II “aclassofsimilararticles of stores be procured,atonetimewithoutsplittingtheindentduringa period ofone year unless therequisitestoresare controlled or covered by a RateandRunningContract orareof suchas specialnature ascannot easilybe procured or are exemptedunder special or generalorder ofGovernmentorbyany other officer authorized on their behalf”.

The following DDOs incurred expenditure of Rs16.178 million on purchase of different items. All the expenditure was held irregular/ unjustified with the reservation that the department did not follow the condition of above quoted rules. The department splitted the vouchers to remain below Rs100,000 to avoid PPRA Rules during 2012-14. The detail is given below:

(Amount in Rupees)					
Sr. No.	DDOs	Period	Item Purchased	Splitted bills	Amount
1	SMO RHC Sehja	-do-	Cost of Store	2	136,148
	-do-	-do-	Medicine	4	285,080
2	Dy. DEO (EE-M) RY Khan	2012-14	Misc. Purchases	20	6,125,776
3	DO(OFWM) RYK	2013-14	Misc. Purchases	15	350,690
4	Dy. DEO(EE-M) SDK	2013-14	Misc. Purchases and Store Items	115	8486280
5	DO(Buildings)	2013-14	Misc. Purchase of Store Items	21	793,870
Total					16,177,844

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

The above action of the management caused unjustified expenditure amounting to Rs16.178 million.

The matter was reported to the DCO and DDOs concerned in November and December, 2014. SMO(RHC) Sehja replied that purchase was made in different financial years and different dates which was not accepted as during one financial year purchase was more than Rs100,000, Dy. DEO(EE-M) Rahim Yar Khan and Sadiqabad replied that purchase were made out of SMC funds and no financial rules were applicable which was not accepted as SMC came under audit jurisdiction. DO(OFWM) replied that purchases were made under two different grants which was not tenable as in each case expenditure was in excess of Rs100,000, DO(Buildings) replied that purchases were made on different dates and different items but in each case / items expenditure was in excess of Rs100,000. DAC in its meeting held in January, 2015 directed to get the expenditure regularized from competent authority. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the irregular expenditure be got regularized from the competent authority under intimation to Audit.

[AIR Para: 6, 6, 25, 7, 24]

1.2.3.3 Payment of Non Schedule Items without Approval of Competent Authority – Rs12.409 Million

According to Para 2.82 of B&R Code, it is fundamental rule that no work shall be commenced unless administrative approval by the competent authority is given and properly detailed design and estimates have been sanctioned, allotment of funds made and order of its commencement issued by the competent authority. Moreover as per government of Punjab Finance Department instructions conveyed vide No RO (Tech) FD 18-23/2004 dated 21-09-2004 the available input rates of material / Labour / equipment shall be the same as placed by Finance Department on website. Standardized analysis shall be used to work out the rate of an item as far as possible. A copy of each analysis approved by the

competent Authority shall be sent to Technical cell of the Finance Department for scrutiny/standardization.

District Officer (Buildings) paid an amount of Rs 12.409 million during 2013-14 for non schedule items without approval of the competent authority in respect of different schemes as detailed in Annex–E.

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

Above action of the management resulted in unauthorized payment of Rs12.409 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that scheduled items were approved by the competent authority which was not accepted as approval of the competent authority was not obtained. The DAC in its meeting held in January, 2015 directed to get the irregularity condoned from competent authority besides recovering the stated amount at the earliest. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected besides getting the irregularities condoned from the competent authority and initiating disciplinary proceedings against the person(s) at fault, under intimation to Audit.

[AIR Para: 21]

1.2.3.4 Unjustified Distribution of Vaccine– Rs5.057 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 03.07.2014 vaccination fee is ranging from Rs2 to Rs15 whereas Insemination fee is Rs50 per animal. Furthermore according to job description of veterinary assistant, he is not authorized to issue / recommend medicines.

District Officer Livestock purchased and distributed the medicine / vaccine during 2013-14 and its distribution was not proper due to the following reasons. Detailed is given at Annex-F.

1. No requisition and demand was available of different center.
2. No survey report was available an account of quantity of animals in the union council level.
3. A prescribed quantity was issued to each center without observing criteria.
4. List of beneficiary was not confirmed by the Zakat and Usher committee alongwith number of animals.
5. All the consumption was unauthenticated and not verify by the incharge.
6. Neither the monitoring committee not constituted nor was monitoring made by the DLO/Dy DLO.
7. Heavy quantity was still kept in store undistributed.
8. All the consumption was doubtful, matter needs investigation and recovery under intimation to audit

Audit is of the view that irregularity occurred due to non compliance of financial discipline.

Above action of the management caused unauthorized expenditure amounting to Rs5.057 million.

The matter was reported to the DCO and DDO concerned in December, 2014. The DDO replied that record was available but no record was produced. The DAC in its meeting held in January, 2015 directed to get verified the record within 15 days. No progress was intimated to Audit till finalization of the Report.

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

[AIR Para: - 11]

1.2.3.5 Loss due to Change of Cadre and Excess Payment of Pay and Allowances – Rs4.275 Million

According to Rule 11 of terms and conditions of appointment rules 1974 and letter No. SOR-III 1-14/75 dated 17-10-93, the change of cadre was not allowed except with the prior approval of the Chief Minister and if so Chief Minister was the only authority to change the cadre of a Govt. servant.

The following DDOs of various departments amounting to Rs4.275 million during 2013-14 on account of payment of pay and allowances to the employees whose cadres were changed without approval of Chief Minister which resulted in irregular payment in violation of above rule. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Employees	Change of Cadre		Amount
			From	To	
1	Govt. Model High School Liaquatpur	1	Sweeper	Baildaar	1,208,435
2	RHC Nawazabad	2	Dispenser	Dresser	1,422,000
			Mali BS-1	Ward Servant	604,678
3			Chowkidar	Ward Servant	1,040,000
Total					4,275,113

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

Above action of the management resulted in irregular expenditure of Rs4.275 million.

The matter was reported to the DCO and DDOs in November, 2014. Headmaster Government Model H/S Liaquatpur did not submit the working papers, whereas SMO RHC Nawazabad replied that the said rule was not applicable prior to 1995. The DAC in its meeting held in January, 2015 directed to get the expenditure regularized from the competent authority. 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: 6, 4, 5, 6]

1.2.3.6 Irregular expenditure without Sanctions of the Competent Authority and Splitting of Works – Rs3.729 Million

According to Para 2.77 of PWD code, work cannot be splitted into groups, if urgency so demands then the sanction of the Chief Engineer is must and the acceptance of tender rest, with the authority who is competent to accept the tender of the scheme as a whole in case of each group also. It is further added that two groups of one estimate cannot be allotted to one and the same contractor even if the contractor was lowest in both cases. Further according to rule 1 (C) of the 2nd schedule Part – II, the Executive and Superintendent Engineer were empowered to accord technical sanction of Rs 30,000 and Rs 60,000 p.a on repair of residential buildings respectively.

DO (Buildings) incurred expenditure on the repair and maintenance of offices and residential building amounting to Rs3.729 million during 2013-14 by splitting the work into two categories i.e. annual repair and special repair. The detailed estimates were not got sanctioned from the Chief Engineer as the Executive Engineer, and Superintendent Engineer were competent to accord technical sanction upto Rs30,000 and Rs60,000 respectively but sanction was accorded beyond their financial powers. Detail is given in Annex– G.

Further the observations were noted:

1. There was no criteria for selection of building for repair.
2. As per rule special repair should be carried out after three years but record of last three years was not provided to check special repair.
3. The same building was repaired in Annual Repair as well as in Special Repair without any justification.

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

The above action of the management caused irregular expenditure amounting to Rs3.729 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO of replied that there was no splitting in any estimates to avoid sanction of Higher Authority. The DAC in its meeting held in January, 2015 directed to get the record re-verified within 15 days but no record was produced. 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 against the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

1.2.3.8 Irregular Drawl of Adhoc Relief Allowance 2010 50% – Rs3.012 Million

According to condition No. 4 of Govt. of the Punjab Finance Department letter No. FD.PC.2-2/2010 dated 15-07-2010, Adhoc Relief Allowance @ 50% of pay was not admissible to the Govt. employees who were in receipt of any allowance that was greater than or equal to one initial basic pay.

The following DDOs under the administrative control of EDO (Health) allowed SHSRA to the following Doctors w.e.f. 13-04-07 which was greater than one initial basic pay. Hence Adhoc Relief Allowance was not admissible to them according to above referred letter which resulted in over payment of Rs3.012 million during 2013-14 as detailed below:

(Amount in Rupees)

S#	Name of Officer	Designation	Initial Basic Pay	Health Sector Reforms Allow	Adhoc Allowance 2010@ 50%	No. of Months	Total
1	ZHO Rahim Yar Khan						
1	Dr. Ansar Jamil	MO	9850	12000	11955	19.5	233,123
2	Dr. Niaz Ahmad	MO	9850	12000	11955	19.5	233,123
3	Dr. Pervaiz Iqbal	MO	9850	12000	12325	19.5	240,338
4	Dr. Syed M.Aasmat Hussain	MO	9850	12000	11585	19.5	225,908
2	RHC Nawaz Abad						
5	Dr. Shazia Naz	WMO	9850	12000	5295	21	111,195
6	Dr. Abdul Waheed	SMO	9850	12000	5295	9	47655
Sub Total							1,091,342
DO(Health)							1,920,750
Grand Total							3,012,092

Audit is of the view that above irregularity occurred due to unjustified drawl of Adhoc Relief allowance 2010.

Above action of the management resulted in irregular Payment of Rs3.012 million.

The matter was reported to the DCO and DDO concerned during October, 2014. ZHO Rahim Yar Khan replied that efforts were being made to recover the stated amount. SMO RHC Nawaz Abad failed to submit reply. The DAC in its meeting held in January, 2015 directed to recover the stated amount at the earliest. No progress was intimated to Audit till finalization of the Report.

Audit recommends the recovery of overpayment of Rs3.012 million besides stoppage of Adhoc Relief Allowance in future under intimation to Audit.

[AIR Para: 1, 2, 10]

1.2.3.9 Irregular payment to work charge / contingent paid staff – Rs3.180 Million

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

- (a) Provision exists in the sanctioned estimates;

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

Furthermore according to Para 12 (1) (5) of the Local Government Account Manual, 2003 the expenditure shall be classified into account heads relating to nature of item. The expenditure shall be further classified by major minor and detailed object. Object element enables the collection and classification of expenditure transactions into account heads relating to nature of item according to Rule 12(5) of Local Govt. Accounts Manual. The classification of accounts be used in Local Govt. accounts as prescribed by the Auditor General of Pakistan as per Rule 12(9) of the Accounts Manual.

DO(Buildings) made payment of Rs 3.180 million on account of work charge employees during 2013-14 without observing above criteria. Moreover the expenditure was charged to the account head "Repair and Maintenance of Buildings" instead of the account head "Work Charge". Further no provision in the TS Estimates was provided in any development scheme for the appointment of work charge employees during 2013-14. Detail of payment is given below:

(Amount in Rupees)

Sr. No.	No. of Employees	Date of Drawl	Voucher No.	Payment for the Month	Amount
1	31	14.9.13	3	2.7.13 to 31.8.14	579,870
2	31	4.10.13	12	9.2103	294,685
3	30	12.11.13	19	10.2013	285,685
4	30	4.12.13	3	11.2013	285,685
5	30	11.1.14	16	12.2013	274,072
6	27	1.2.14	1	1.2014	255,548
7	27	6.3.14	5	2.2014	255,548
8	26	12.4.14	1	3.2014	246,548
9	26	6.5.14	1	4.2014	241,748
10	25	6.6.14	5	5.2014	237,548
11	25	27.6.14	187	6.2014	222,579
Total					3,179,516

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

Above action of the management resulted in irregular expenditure amounting to Rs 3.180 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that payment of staff had made from fixed charges and no contingent staff was appointed which was not accepted by the committee as work charge employee were engaged against specific work. The DAC in its meeting held in January, 2015 directed to get clarification from the department. No progress was intimated to Audit till finalization of the Report.

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

[AIR Para: 12]

1.2.3.10 Appointment of PTC Teacher Below Prescribed Qualification – Rs2.670 Million

According to notification of the Govt. of the Punjab vide No. SOR-III-1-20/95 dated 01-2-1997, the prescribed qualification for PTC teacher was F.A/F.Sc with PTC (academic qualification for appointment to the post of PTC teacher was enhanced from Matric to FA.

Dy. DEO (M) Sadiqabad made payment of pay and allowances amounting to Rs2.670 million during 1997 to 2014 to three PTC teachers who were appointed on Matric basis instead of F.A / FSc. in violation of above service rules resulting in irregular payment. Detail is given at Annex– H.

Audit is of the view that above irregularity occurred due to irregular appointment below prescribed qualification.

Above action of the management resulted in irregular expenditure on pay amounting to Rs2.670 million

The matter was reported to the DCO and DDO concerned in December, 2014. The DDO replied that as per advertisement the required qualification was Matric which was not admitted as qualification was enhanced prior to appointment. The DAC in its meeting held in January, 2015 directed to get the expenditure regularized from competent authority. No progress was intimated to Audit till finalization of the Report.

Audit recommends that responsibility be fixed besides regularization of expenditure under intimation to Audit.

[AIR Para:3]

1.2.3.11 Irregular Drawl of Pay and Allowances due to Shifting of Head Quarter – Rs1.062 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 can only be allowed for a period not exceeding three months 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 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. This resulted in irregular payment of pay and allowances amounting to Rs1.062 million. The detail is given below:

(Amount in Rupees)							
Sr. No.	Name of SHandNS	Place of Posting	Place of General duty	Gross Pay	Period (months)	Months	Irregular payment
1	Mujahid Hussain (ward Servant)	RHC Sahja	DHO (H)	11,816	05/2011 to date	36	425,376
2	Muhammad Tahir Arif (Dispenser)	RHC Sahja	RD Pir Buksh qurai	14,394	12/2012 to date	24	345,408
3	Asif Shah (W servant)	RHC Sahja	EDO (H)	17,117	07/2013 to date	17	290,989
Total							1,061,773

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

Above action of the management resulted in irregular payment of Rs1.062 million.

The matter was reported to the DCO and DDOs concerned during November and December, 2014. SMO(RHC) Sahja replied that official were deputed on general duty by the orders of the competent authority. The reply was not accepted as the general duty was in violation of above rule. The DAC in its meeting held in January, 2015 directed to get clarification from the department. No progress was intimated to Audit till finalization of the Report.

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

[AIR Paras:18, 4]

1.2.4 Internal Control Weaknesses

1.2.4.1 Loss due to Irregular Payment on Works – Rs192.187 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 payments are released to them”.

District Officer (Roads) made payment of Rs1,201.168 million during 2013-14 to the contractors without production of GST invoices in violation of above rule resulting in loss to Government of Rs192.187 million on account of GST as detailed below:

(Amount in Rupees)		
No. of schemes	Total expenditure	GST 16%
102	1,201,167,600	192,186,816

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

Non compliance of instructions resulted in loss to Government of Rs192.187 million.

The matter was reported to the DCO and DDO concerned in December, 2014. The DDO replied that GST was not applicable in the said works, but no documentary evidence was produced in support of reply. The DAC in its meeting held in January, 2015 directed to recover the stated amount within fifteen days. No progress was intimated to Audit till finalization of the Report.

Audit recommends fixing responsibility against the person(s) at fault and compliance of the government instructions under intimation to Audit.

[AIR Para: 19]

1.2.4.2 Payment without Invoices of Sales Tax – Rs15.357 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”.

The following DDOs of Work department incurred expenditure of Rs90.888 million for payment to the contractors during 2013-14 without production of GST invoices in violation of above rule amounting to Rs15.357 million. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Expenditure	GST
1	District Officer (Buildings)	81,543,000	13,862,000
2	District Officer (Roads)	9,344,600	1,495,136
Total		90,887,600	15,357,136

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 of Rs15.357 million.

The matter was reported to the DCO and DDO during November, 2014. DO(Buildings) replied that no such practice was observed in Punjab which was not accepted by the committee as the department had to follow the prevailing rules and DO(Roads) replied that no sales tax was applicable for construction work which was not admitted being irrelevant. The DAC in its meeting held in January, 2015 directed to ensure compliance of the rule. 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: 17, 19]

1.2.4.3 Non payment of Sales Tax and Non Deduction of Income Tax – Rs12.050 Million

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

The different schools under the administrative control of following DDOs made different purchases and repairs but payment of Sales Tax and deduction of Income Tax Rs12.050 million during 2013-14 was not effected in violation of above rule. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Total Sales Tax Due	Actual / Remaining Balance	Income Tax	Total
1	DO(OFWM) RYK	5,176,000	4,536,148	0	4,536,148
2	Dy DEO(EE-M) SDK	475,907	475,907	24,2971	718,878
3	Dy. DEO(EE-M) RYK	506,892	506,892	0	506,892
4	Dy. DEO(EE-W) LQT	5,214,177	5,214,177	1,073,507	6,287,684
Total					12,049,602

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

Above action of the DDO resulted in irregular purchase and loss to Government due to non deduction of Income Tax amounting to Rs12.050 million.

The matter was reported to the DCO and DDO concerned in November and December, 2014. DO(OFWM) replied that sales tax invoices were obtained and all the Dy. DEOs replied that expenditure was incurred out of SMC funds and Sales Tax, Income Tax was not applicable on SMC funds. The reply was not

accepted as it was contrary to the rules. DAC in its meeting held in January, 2015 directed to recover the stated amount. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected under intimation to Audit.

[AIR Para: 9, 8, 5, 16]

1.2.4.4 Loss due to Unauthorized Payment of HSRP Allowance and PCA – Rs6.305 Million

According to Government of the Punjab, Health Department Letter No.PMU/PHSRP/G1-06-61-270/340 dated 16.03.2007, “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 Punjab Health Sector Reform Programm (PHSRP) allowance. Any such allowance so paid shall be recovered.”

The following DDOs of Health Department in Rahim Yar Khan District allowed thirty seven (37) doctors and other staff to draw PHSRP Allowance and PCA irregularly during 2009-14. Drawl of HSRP Allowance and PCA amounting to Rs6.305 million was unauthorized as said allowances were admissible to the staff working at RHCs and BHUs only. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Particulars	Period	Amount
1	RHC Sehja	PHSRP Allowance	2013-14	136,468
2	THQ Hospital Sadiq Abad		2013-14	2,145,594
3			2013-14	14,167
4	RHC Nawazabad		2009-14	154,952
	RHC Nawazabad			134,715
	ZHO Rahim Yar Khan		2009-14	2,581,600
5	ZHO Rahim Yar Khan	PCA	2009-14	210,000
6	DO(Health)		2013-14	655,000
	RHC Sehja		2013-14	272,500
Total				6,304,996

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

Unauthorized drawl and non recovery of allowances resulted into loss of Rs6.305 million.

The matter was reported to the DCO and DDOs concerned in November and December, 2014. SMO RHC Sehja replied that the appointing authority was competent to declare a Government servantsheadquarter, no irregularity and financial loss was caused to Government. The reply was not accepted as HSRP allowance could not be allowed to those employees who were not working at their original place of posting. MS THQ Hospital Sadiq Abad replied that HSRP allowance was admissible to the Doctors posted at DHQs and THQs, but no documentary evidence was produced in support of reply. SMO RHC Nawaz Abad replied that in some special cases staff was put on temporary duty at other stations in the interest of public, on the other hand the PCA was admissible to the Doctors as per Government instructions, but no documentary evidence was produced in support of reply. The DAC in its meeting held in January, 2015 directed to recover the stated amount at the earliest. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 3, 2, 6, 10, 2, 2, 4, 12, 11]

1.2.4.5 Unauthorized Drawl of SSB Allowance and Non Recovery of B. Fund and Group Insurance – Rs5.030 Million

According to Government of the Punjab School Education Department Notification No. SO (SE-III) 2-16/2007 dated 10-09-2011, the contract employment was regularized w.e.f. 10.09.2011. According to the terms and conditions of the appointment orders the pay will be fixed at the initial of scale in which they were appointed and increments drawn / earned will be treated as Personal allowance and SSB will not be admissible to them. As per S&GAD

letter No.SOWF.111S&GAD6-1/90(P)Enh-8500 dated 28.1.1997 the deduction of B.F and Group Insurance will be made at the prescribed rate from the pay of the employee.

The following DDOs under the administrative control of EDO Education, Rahim Yar Khan regularized Fourtyfive (45) ESEs, SESEs and SSEs w.e.f. 10.09.2011 but SSB allowance, B.F and G.I were not recovered from the said teachers which resulted in excess payment of Rs5.030 million in violation of above rule. The detail is given below:

(Amount in Rupees)			
Sr. No.	Name of Formation	Period	Amount
1	Dy. DEO (EE-M) Rahim Yar Khan	2012-14	4,960,564
2	Govt. Model High School Liaquatpur	2009-14	69,035
3	Dy. DEO (EE-M) Sadiqabad	2013-14	1,215,380
4	Dy. DEO(EE-W) L. pur	2013-14	6,030,702
5	Govt. Comprehensive H/S RYK	2013-14	57,884
Total			5,029,599

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

Above action of the DDO resulted in over payment of pay and allowances of Rs5.030 million

The matter was reported to the DCO and DDO's concerned in November, 2014. Dy. DEO (EE-M) Rahim Yar Khan replied that recovery had been started by giving change through computer pay roll, but no documentary evidence was produced in support of reply. The Principal Government Model High School Liaquat Pur neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in January, 2015 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 against the persons at fault besides re-fixation of pay and recovery of stated amount, under intimation to Audit.

[AIR Para: 1, 4, 1, 18, 9]

1.2.4.6 Irregular drawl of Pay and Allowances on Erratic Posting – Rs4.508 Million

According to the Government of the Punjab Letter No. 45 (m) 4 – 2 / 99 dated 12.08.1999 and as per directions of honorable Supreme Court of Pakistan “erratic postings are not allowed in the Education Department.

Following DDOs under the administrative control of EDO Education District Rahim Yar Khan posted three (03) teachers of different cadres against erratic posts in violation of above rules which resulted into irregular expenditure of Rs4.508 million on the pay and allowances during 2013-14. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Employees	Period	Amount
1	Govt. G/H School Eng. Public RYK	01	2002-14	1,535,235
2	Govt. G/H School Tameer-e-Millat	02	2004-14	2,972,590
Total		3		4,507,825

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 and allowances of Rs4.508 million.

The matter was reported to the DCO and DDO’s concerned in October, 2014. The Principal Government High School English Public Rahim Yar Khan neither submitted working papers nor attended the DAC meeting. The Principal Government High School Tameer-e-Millat replied that in case of other high schools the post of PET was essential. The post had been utilized as per need. The reply was not accepted by the DAC as the erratic posting was not allowed in Education Department. The DAC in its meeting held in January, 2015 directed to get the irregularity condoned from competent authority at the earliest. 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: 13, 3]

1.2.4.7 Unauthorized Expenditure on Advance Increments of B. Ed. and M.A / M.Sc – Rs4.449 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 re-fixing their pay.

Following nine DDOs under the control of EDO (Education) Rahim Yar Khan allowed forty four (44) Elementary School Teachers (EST) and Senior Vernacular (SV) teachers to draw advance increments on acquiring qualifications of B.Ed and M.A / M.Sc. The advance increments were not admissible to these employees as they already availed the benefit of higher grade (BPS-14) on acquiring qualification of B.A/B.Sc. so increments of B.Ed, M.A/M.Sc were not admissible w.e.f 08.05.1998 being cut of date declared by the Supreme Court of Pakistan. The Dy. DEOs did not recover inadmissible payment of advance increments amounting to Rs4.449 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. Detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	No. of Teachers	Amount
1	Govt. Colony High School Rahim Yar Khan	2	355,364
2	Dy. DEO (EE-M) Rahim Yar Khan	6	897,226
3	Govt. G/H School Tameer-e-Millat RY Khan	5	630,240

Sr. No.	DDOs	No. of Teachers	Amount
4	GG Model H/S Rahim Yar Khan	4	133,200
5	Govt. G/Model High School Liaquat Pur	9	1,113,150
6	Govt. Comprehensive School RY Khan	1	63,886
7	Dy. DEO(EE-M) Sadiqabad	7	525,755
8	Govt. Girls H/S Jinnah Park	7	512,628
9	Govt. H/S Low Income Khanpur	3	217,220
Total		44	4,448,669

Ineffective financial controls and negligence of the management resulted into unauthorized grant of advance increments and loss of Rs4.449 million to the government.

The matter was reported to the DCO and DDOs concerned during November and December. All the DDOs replied that increments were allowed by the competent authority and Government had also protected the pay and disallowed recovery which was not accepted by the committee as Supreme Court of Pakistan had disallowed said increments w.e.f. 8.05.1995. The DAC in its meeting held in January, 2015 directed to recover the amount at the earliest. No progress was intimated to Audit till finalization of the Report.

Audit recommends that unauthorized payment be recovered from the concerned besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments under intimation to Audit.

[AIR Paras: 5, 4, 4, 1, 1, 3, 4, 2, 17]

1.2.4.8 Loss due to Unauthorized Payment of Conveyance / Mobility Allowance – Rs4.157 Million

According to Government of the Punjab, Finance Department Letter No. FD-PC.38-8/77 dated 05.07.1977, “no Conveyance Allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle.” Furthermore, according to Rule 1.15 of the Punjab Traveling Allowance Rules 1976, “Conveyance Allowance is not admissible during the period of leave of any kind 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, “no mobility allowance is admissible during the period of leave.”

Eight (8) DDOs working under the control of EDO Education, Health and Agriculture paid Conveyance Allowance amounting to Rs4.157 million to the officers / officials to whom government accommodations within the office premises and Government vehicles were provided. Moreover payment of Rs4.157 million was made during the period of leave, summer or winter vacations. The detail is given in Annex-I.

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 resulted into loss to Government amounting to Rs4.157 million.

The matter was reported to the DCO and DDOs concerned in November and December, 2014. EDO (Education), Dy. DEO (EE-M) Rahim Yar Khan, Sadiq Abad, Dy. DEO (EE-W) Liaquat Pur, Principal Government Girls Model High School Liaquat Pur, Governments Jinnah Park RY Khan, MS THQ Hospital Liaquat Pur, SMO (RHC) Nawaz Abad and SMO RHC Sehja replied that efforts were being made to recover the stated amount. DO (Roads) Rahim Yar Khan replied that as per Punjab Manual of Revised Leave Rules 1981, there was no need to deduct any allowance from the salaries of the officials who availed earned leave with full pay, but no documentary evidence was produced in support of reply. Zila Health Officer Rahim Yar Khan replied that no vaccinator was using Government Vehicle for personal use but the reply was not supported with supporting record as far as recovery of earned leave was concerned efforts were being made to recover the stated amount. The DAC in its meeting held in January, 2015 directed to recover the stated amount at the earliest. No progress was intimated to Audit till finalization of the Report.

Audit recommends that recovery be effected within a month and deposited into government treasury under intimation to Audit.

[AIR Para:3, 8,9, 21, 3, 3, 5, 2, 8, 3, 6, 1, 2, 2, 11, 12, 3, 6]

1.2.4.9 Non Accountal of Receipts into Cash Book and Non Verification of Deposits – Rs3.812 Million

According to Rules 2.2 and 2.6 of PFR Vol-1, all payment received on behalf of the government should be entered in Cash Book. Furthermore 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.

DO Live Stock received Purchee Fee amounting to Rs556,826 and Vaccination Fee amounting to Rs3,254,709 during 2012-14. The receipts were neither accounted for in relevant cash books nor the deposit challans were got verified from the DAO, as a result realization of revenue and deposit of government money into treasury could not be ensured.

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, realization of revenue and deposit of government money amounting to Rs3.812 million into treasury could not be authenticated.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that PPI programme was launched by the Government to support the Livestock community by providing free vaccination, on the other hand purchee fee from the out door patients had been collected and deposited into government treasury whereas other cases which were treated on tour by the Vaccinators were exempted from pruchee fee, but no documentary evidences were produced in support of reply. The DAC in its meeting held in January, 2015 directed to get the irregularity condoned from competent authority at the earliest. No progress was intimated to Audit till finalization of the Report.

Audit recommends that record of receipt and deposit into treasury as well as verification of challan be provided otherwise amount be recovered from the person(s) at fault, under intimation to Audit.

[AIR Para: 2, 4]

1.2.4.10 Non-Recovery of Unspent Balance from WUAs – Rs3.760 Million

According to Rule 76 of PDG and TMA (Budget) Rules 2003, “the primary obligation of the collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.”

District Officer (OFWM) did not recover the unspent balance of Rs3.760 million during 2013-14 from water users association in violation of above rule. The detail is given blow:

(Amount in Rupees)

Sr. No.	Project	Year	No.of W/Cs	Total recoverable amount	Amount recovered upto 31-05-2014	Amount recovered during 06/2014	Total recovered	Balance
1	NPIW	2004-05	8	425,189	419,690	0	419,690	5,499
2		2005-06	47	2,511,193	2,056,706	0	2,056,706	454,487
3		2006-07	86	4,472,924	2,637,224	0	2,637,224	1,835,700
4		2007-08	67	1,686,680	1,171,469	0	1,171,469	515,211
5		2008-09	13	286,059	31,546	0	31,546	254,513
6		2009-10	14	562,882	277,509	0	277,509	285,373
7		2010-11	42	5,646,787	5,522,618	0	5,522,618	124,169
8		2011-12	6	354,338	208,489	0	208,489	145,849
9	PIPIP	2012-13	5	680,254	540,766	0	540,766	139,488
Total			5	16,626,306	12,866,017	0	12,866,017	3,760,289

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

Above action of the management resulted in loss to government of Rs3.760 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that efforts were being made to recover the stated amount

from the concerned. The DAC in its meeting held in January, 2015 directed to recover the stated amount at the earliest. 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 Government Treasury besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Paras: 06]

1.2.4.11 Loss due to non Deduction of Shrinkage – Rs2.123 Million

According to provision of composite schedule rates, “the deduction of shrinkage shall be made at the following rates:”

- Earth work is done manually 10%
- Earth work is done by machines 06%

District Officer (Roads) made payment of Rs2.123 million to contractors but neither obtained compaction test report from authorized laboratory of earth work up to required level/standard nor 06% shrinkage charges werededucted from bills during 2013-14. Detail is given in Annex– J.

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

The above action of the Department caused a loss to the Government of Rs2.123 million.

The matter was reported to the DCO and DDO in November, 2014. The DDO replied that shrinkage 6% or 10% was to be deducted from measured embankment which was not compacted by ramming or by mechanical means where as in case of road works, earth work embankments were due completed by mechanical mens i.e. with Diesel Road Roller or by Vibratory Road Roller, but no documentary evidence was produced in support of reply. The DAC in its meeting held in January, 2015 directed to recover the stated amount at the earliest. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the responsibility be fixed besides recovery of the stated amount from the concerned, under intimation to Audit.

[AIR Paras: 2]

1.2.4.12 Non accountal of Store Articles – Rs1.984 million

According to Rules 15.4(a) and 15.5 of PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant and stores only may be issued against indents on form 26 duly signed by authorized person. Further Rule 15.1 of PFR Vol-I lays down that the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct record and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody.

Deputy District Education Officer (EE-W) Liaqatpur incurred expenditure amounting to Rs1.984 million during July 2011 to June 2014 on account of purchase of store items and repairs and shown issued to the schools and AEOs under her administrative control. The said items were shown issued to the school and AEOs but all of them stated in their written statement that neither they had received said items nor any requisitions / demands were submitted for repair to the Deputy DEO(EE-W) Liaqatpur office. The detail is given below:

(Amount in Rupees)

Year	Detail of Head Wise Expenditure Occurred								Total
	HandC	Stationery	Printing	Exhibitions	COS	Others	ROM	ROF	
	A03304	A03901	A03902	A03918	A03942	A03970	A13101	A13201	
2011-12		89,552	25,000	20,000	29,928	20,000	50,000	50,000	284,480
2012-13	10,440	128,178	24,999	17,500	34,992	40,012	25,000	35,000	316,121
2013-14	47,736	149,666	50,000	20,000	39,944	99,498	24,750	24,940	456,534
Total	58,176	367,396	99,999	57,500	104,864	159,510	99,750	109,940	1,057,135

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

Due to this action of the management, Govt. Treasury sustained a loss of Rs 1.984 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO of replied that all items were distributed to the AEOs for further distribution. Tthe reply was not tenable as all AEOs denied receipt of such items. The DAC in its meeting held in January, 2015 directed to get the matter investigate at appropriate level to effect recovery. No progress was intimated to Audit till finalization of the Report.

Audit recommends that the responsibility be fixed against the concerned and recovery be effected under intimation to audit.

[AIR Para:1]

1.2.4.13 Payment of Pay and Allowance after Expiry of Contract Period – Rs1.397 million

According to condition No.4 of Contract Agreement the contract appointment shall be for a period of 5 years from the date of joining subject to satisfactory performance. The term of contract may be extended if over all performance was adjudged to be satisfactory.

Deputy District Education Officer (EE-M) Sadiqabad paid pay and allowances to teachers Mr. Muhammad Sultan (EST) of ES 211/P and Muhammad Ben Yameen Posted at ES 264/P who were appointed on 27-01-07 for the period of 5 year on contract basis. After the expiry of the contract period i.e 26.01.2012 the teachers were neither granted any extension nor their services were regularized and they continued drawing pay and allowance which resulted in irregular payment of Rs1.397 million as detailed below:

(Amount in Rupees)

Pay and allowance	From	to	Month	No of persons	Amount
20,547	2/12	11/14	34	2	1,397,196

(Pay and allowance were calculated on the bases of pay and allowance for the month of June 14)

Audit is of the view that above irregularity occurred due to non observance of contract agreement.

Above action of the DDO resulted in to unauthorized payment of Rs1.397 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that official were regularized but no proof was provided. The DAC in its meeting held in January, 2015 directed to get enquired the matter at appropriate level and recovery be effected. No progress was intimated to Audit till finalization of the Report.

Audit recommends that matter be investigated at appropriate level and recovery be effected besides termination of the officials, under intimation to Audit.

[AIR Para: 6]

ANNEX

**Memorandum for Departmental Accounts Committee (MFDAC) Paras
pertaining to current Audit Year 2014-15**

(Amount in Rupees)

DDOs	Sr. No.	Para No.	Audit Observation	Amount
EDO (F&P)	1.	3	Un-Justified Late Uploading of Releases onto SAP System	-
	2.	4	Loss to Govt. Treasury due to Un-Justified Payment of Pay and Allowances more than Sanctioned Posts.	9,795,240
	3.	12	Loss to Govt. due to Doubtful / Un-Justified Travelling with Unjustified fuel consumption Average and Non-Deduction of Income Tax from POL Bills	299,569
	4.	9	Non Reporting of Fixed Assets.	39,822,067
DO (OFWM)	5.	12	Loss to Govt. due to Doubtful / Un-Justified Travelling with Unjustified Fuel Consumption Average and Non-Deduction of Income Tax.	299,569
	6.	19	Unjustified expenditure on Repair of vehicle.	512,712
	7.	27	Misappropriation of Trees. Rs27,615,000	515,000
DO Live Stock	8.	12	Bogus repair of vehicle.	183,638
	9.	15	Invalid expenditure on POL	548,130
	10.	17	Unjustified expenditure on POL	171,863
	11.	18	Irregular purchase of tyres.	45,750
	12.	19	Illegal charging of fee by the veterinary staff.	300450
DO (Env.)	13.	1	Loss to Govt. due to Unjustified Expenditures.	213,175
	14.	2	Loss to Govt. due to Unjustified Expenditure of Sign Boards.	83,500
	15.	3	Loss to Govt. due to Unjustified Expenditure under the Head of "Hot and Cold".	39,075
	16.	7	Loss to Govt. Treasury due to Un-Justified Drawl of TA/DA.	360,000
	17.	9	Loss to Govt. due to Purchase of Store	236,028

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			Items on Higher Rates.	
	18.	10	Loss to Govt. Treasury due to Non Issuance of Environmental Approval to Various Businesses.	225,000
	19.	11	Non Removal of CNG Cylinders from School Vans and Public Transport	-
Dy DO (OFWM) LQP	20.	7	Unjustified Purchase and Consumption of POL in Excess of the Capacity of the POL Tank.	26,100
	21.	8	Shortage of Stock.	125,000
	22.	3	Excess Expenditure than Budget Allocation.	515,650
EDO (Health)	23.	2	Irregular Purchase of Medicine due to Avoiding National Formulary.	27,543,000
	24.	5	Bogus Expenditure on Advertising Loss to Government.	163,986
	25.	6	Profligate / Extravagant / Fictitious Expenditure on POL.	633,938
	26.	9	Doubtful Expenditure on Transportation of Goods.	75,900
	27.	11	Poor Performance of Drug Inspectors and no Action against Unregistered Medical Stores, Dispenser and Diploma Holders	-
	28.	12	Doubtful Expenditure on Purchase of General Store Items.	193,496
	29.	14	Doubtful Expenditure on Stationery and Printing Items.	211,060
	30.	16	Doubtful Expenditure on Repair of Vehicle –	205,181
	31.	17	Profligate Expenditure / Either Concealing of Record Loss to Government –	350,156
	32.	19	Non Auction and Collection of Record of Old Material and Trees	-
	33.	20	Irregular Drawn of T.A/ D.A	911,656
	34.	23	Duplication in Maintenance of Record	43,545,000
DOH	35.	3	Unjustified Expenditure Due To Splitting	18,010
	36.	9	Arrear drawn and misappropriated on account of risk allowance.	540,000

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	37.	11	Unjustified payment of private bills of electricity.	173,045
	38.	15	Bogus recruitment and non recovery of charges.	9,795,240
	39.	16	Mis-Appropriation Of Stock At MCH Centers	628,493
	40.	17	Un- Authorized Drawl Of NPA	144,387
	41.	18	Unjustified Expenditure On Transportation	149,050
	42.	19	Loss to government of due to non maintenance of buildings by PRSP	5,808,904
	43.	21	Unjustified expenditure due to non observing PPRA	417,334
THQ Hospital Sadiq Abad	44.	4	Loss due to Payment of Salary due Absent Period and Unauthorized Processing of Resignation of Employee –	267,126
	45.	5	Loss due to Unauthorized Payment 30 % Social Security Benefit etc and Non deduction of B.F, G.I and GPF –	32,960
	46.	9	Irregular and Doubtful Expenditure on Repair of X-Ray Machine –	80,000
	47.	10	Irregular Expenditure on Repair of Generator	51,000
	48.	11	Irregular Expenditure on Bedding and Clothing-	397,340
	49.	12	Excessive Consumption of POL	51,040
	50.	13	Irregular Expenditure on Pay and Allowances without Performing Duties of the Post –	772,954
	51.	14	Loss due Unjustified Expenditure on Repair of Ambulance –	14,550
ZHO	52.	15	Loss due to Non Disposal of Scrap etc -	30,050
	53.	6	doubtful expenditure on pol and repair of vehicle,	1,252,515
	54.	7	irregular expenditure on purchase of stationary and store items.	327,677
	55.	8	loss to govt. due to misappropriation in stationary items.	66,610
	56.	9	loss to govt due to theft of motorcycle estimated valuing	70,000

DDOs	Sr. No.	Para No.	Audit Observation	Amount
RHC 173-P RYK	57.	4	Doubtful Expenditure on Stationery and Printing Items	875,698
	58.	9	Irregular Expenditure on Local Purchase of Medicine	246,404
	59.	10	Doubtful purchase and consumption of Strychnine powder loss to Govt.	114,585
	60.	11	Unjustified expenditure on Repair of vehicle	1,171,654
	61.	13	Doubtful Expenditure on Repair of Machinery and Furniture –	449,785
	62.	15	Irregular Purchase of X-Ray –	1,840,994
	63.	18	Doubtful Expenditure on Purchase of Insecticides and General Store Items –	2,409,448
	64.	22	Non Production of Record –	94,086
RHC Sahja	65.	1	Non payment/theft of electricity. Recovery.	649,000
	66.	5	bogus quotationing process	558,180
	67.	7	misappropriation of stock	133,688
	68.	10	Non-recovery of penal rent charges.	945,300
	69.	12	Non-Production / Maintenance of Record.	-
RHC Nawaz Abad	70.	9	Irregular Expenditure on Purchase of X-Ray films, Bedding and Clothing.	824,252
	71.	12	Unjustified Expenditure on Repair of Ambulance	226,758
EDO (Edu)	72.	9	doubtful disbursements of stock	2,532,000
	73.	10	purchase of furniture without proper advertisement and response time	448,615
	74.	11	unauthorized retention of unspent balance of stipend	33,907,524
	75.	18	Un u authorized/irregular increase in expenditure.	406,542
	76.	19	Doubtful expenditure/ irregular expenditure.	606,557
Dy.D.E.O (EE-M) Sadiqabad	77.	5	Irregular Grant of Advance Increment to F.A 3rd Division PTC Teacher Recovery	232,736
	78.	11	Doubtful payment of arrears of pay and allowances.	747,485
	79.	12	Irregular expenditure on pol – .	477,866
	80.	13	irregular repair of vehicles –	97,520

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	81.	14	Unauthorized /irregular expenditure on purchase of furniture amounting to .	49,960
	82.	15	doubtful expenditure on repair of machinery	73,130
Dy.D.E.O (EE-M) RYK	83.	9	irregular repair of vehicles –	231,326
	84.	10	irregular expenditure on pol	576,000
	85.	11	doubtful expenditure on hot and cold – .	24,570
	86.	12	doubtful expenditure on repair of machinery	65,000
	87.	13	improper maintenance of record	-
Dy.DEO (EE-W) LQP	88.	1	Loss to Govt. due to Misappropriation on the behalf of Schools, -	1,983,993
	89.	2	Non Production of Vouched Accounts. -	748,629
	90.	3	Loss to Govt. due to Misappropriation under the Head of Repair of Transport and Uniform	242,886
	91.	4	Loss to Govt. due to Unjustified / Illogical Expenditures -	616,494
	92.	5	Loss to Govt. due to Unjustified / Illogical Expenditures regarding Repair of Machionery -	97,735
	93.	6	Misappropriation of Funds through Fictitious Billing. -	597,916
	94.	7	Loss to Govt. due to Purchase of Store Items on Higher Rates -	201,086
	95.	9	Loss to Govt. Treasury due to Unjustified Payment of Integrated Allowance -	486,000
	96.	10	Loss to Govt. due to Unjustified Expenditure shown regarding Repair of Dangerous Buildings	1,800,611
	97.	13	Loss to Govt. due to Unjustified Expenditure regarding Repair of School Buildings -	9,018,304
	98.	14	Loss to Govt. due to Unnecessary White Washing, Painting and Coloring of School Buildings -	5,991,138
	99.	15	Irregular Collection of Different Illegal Fees from Schools (approximately) -	65,495
	100.	19	Loss to Govt. due to Unjustified Drawl of Pay and Allowances by Absent	1,300,000

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			Employees	
	101.	20	Illogical Higher / Further Qualifications and Doubtful Drawl of Qualification Allowance (approx)	558,500
	102.	21	Loss to Govt. due to Unjustified Drawl from NSB	578,401
	103.	22	Loss to Govt. due to Personal Use of Official Vehicles	180,826
S.H.M GHS (Tameer-e-Millat) RYK	104.	5	irregular expenditue on repair and maintainane with out observing procurement and financial guidelines for school council rules	521,407
	105.	7	Loss to govt. treasury due to non auction of tress valuing.	211,860
S.H.M GHS (Fatehpur Araien) RYK	106.	3	Loss due to unauthorized payment of SSB allowance and non deduction of g.i anf b.fafter regularization.	64,280
	107.	4	Irregular expenditue on and allowances and recovery.	352,565
	108.	3	Irregular expenditure on repair of building	218,556
	109.	5	Irregular expenditure on account of Repair of transformer and Demand notice	34,450
	110.	6	Irregular expenditure on account of Fair and Exhibition	27,900
	111.	7	Irregular Expenditure on account of purchase of furniture	140,729
	112.	8	Unjustified purchase of different items in excess of requirement.	119,720
	113.	9	Irregular and Unjustified repair of furniture	49,500
	114.	10	Non-auction of old dry trees/timber wood	260,000
	115.	1	Irregular appointment of untrained teacher. Recovery	1,525,621
	116.	4	Doubtful appointment of PTC Teacher	-
	117.	5	Irregular Re-appropriation of funds	221,561
	118.	6	Irregular and Unjustified expenditure on repair and white wash of building	279,695
	119.	7	Irregular Expenditure on account of	149,903

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			purchase and Repair of furniture	
	120.	8	Unjustified purchase of different items in excess of requirement.	63,530
	121.	9	Irregular expenditure on pay and allowances due to Mis Match / Erratic Posting	-
	122.	10	Expenditure incurred in excess of budget.	36,909
Govt. Comprehensive High School RYK	123.	2	Irregular expenditure due to unauthorized appointment	1,430,000
	124.	6	Loss due to Inadmissible Payment of Conveyance Allowance –	65,280
	125.	5	Unauthorized Expenditure on Advance Increments of B. Ed. And M.A / M.Sc –	355,364
	126.	6	Irregular Expenditure due to Unauthorized Recruitment of EST (Technical) –	2,146,000
	127.	7	Loss due to Non Recovery of Salary etc in Lieu of One Month's Notice –	-
	128.	8	Irregular Expenditure due to Unauthorized Appointment –	1,480,000
	129.	9	Irregular Expenditure on Purchase of Store Items	333,099
	130.	10	Non Production of Record	-
GGHS Model Liaqat Pur	131.	4	Loss to Govt. due to non deduction of B.F and G.I.	44,613
	132.	5	Improper maintenance of stock registers of consumable store items	234,421
	133.	6	Doubtful expenditure on Repair of Furniture and Machinery.	302,699
	134.	7	Irregular expenditure on Repair of Building .	268,781
	135.	9	Irregular expenditure on purchase of Machinery and furniture.	291,666
	136.	10	Unauthorized drawl of annual increments. Recovery.	127,098
	137.	11	Unauthorized drawl of pay due to doubtful appointment / promotion orders.	535,305
	138.	12	Unauthorized Retention of Public Money and Difference in closing	428,566

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			Balance as per Cash Book and Bank Statement.	
	139.	13	Wasteful Expenditure.	291,666
GBHS Model Liaqat Pur	140.	1	Irregular Award of Advance Increments to Elementary School Teachers on account of B.Ed and M.A. Recovery.	938,371
	141.	5	Loss to Govt. due to non deduction of B.F and G.I.	42,211
	142.	7	Irregular award of BPS-02 to LA on regularization of service. Recovery	47,722
	143.	10	Unauthorized drawl of Science Teaching Allowance.	54,600
	144.	11	Irregular Expenditure on Purchase of furniture.	289,975
	145.	12	Misappropriation.	18,660
	146.	13	Non accountal and disbursement of bills.	36,994
	147.	14	Doubtful expenditure on consumable store items	361,390
	148.	15	Doubtful expenditure on Repair of Furniture and Machinery	129,786
	149.	16	Irregular Expenditure on Purchase of Electric Material .	299,991
	150.	17	Doubtful expenditure on account of Hot and Coal.	39,864
	151.	18	Misappropriation of funds on account of Postage.	15,000
	152.	19	Unauthorized Retention of Public Money and Difference in closing Balance as per Cash Book and Bank Statement.	316,953
Govt.Colony High School RYK	153.	4	Loss due to Inadmissible Grant of Advance Increments / Benefit of Higher Pay Scale –	156,518
	154.	6	Irregular Expenditure due to Unauthorized Recruitment of EST (Technical) –	2,146,000
	155.	7	Loss due to Non Recovery of Salary etc in Lieu of One Month's Notice –	-
	156.	8	Irregular Expenditure due to Unauthorized Appointment –	1,480,000

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	157.	9	Irregular Expenditure on Purchase of Store Items	333,099
G.G.H.S Low Income Scheme KPR	158.	1	Un-Authorized Award of BPS-09 and Pay Package there after Recovery of	335,814
	159.	2	Irregular Hot and Cold	66,039
	160.	4	Un-justified expenditure on Repair of Building –	714,825
	161.	6	Non Disposal of Old News Papers.	6,130
	162.	7	Advance out of Student Fund – not Refunded.	72,417
	163.	8	Doubtful Expenditure on Fare and Exhibition.	78,594
	164.	9	Un-Authorized Appointment of EST Irregular Expenditure and Recovery thereof	385,728
	165.	10	Unauthorized Drawl of Conveyance/Mobility Allowance / Conveyance Allowance during Winter Vocations and Leave	258,924
	166.	12	Doubtful purchase of different items	232,666
	167.	13	Irregular Payments of Arrears of Pay and Allowances without Additional Budget and Misclassifications	548,886
	168.	14	Doubtful Expenditure on Repair of Machinery, Furniture and Equipment.	181,407
	169.	16	Non Auction and Collection of Record of Old Material and Trees	-
	170.	18	Irregular consumption of electricity and payment during off days of school.	475,777
G.G.H.S Public English RYK	171.	1	Unauthorized Payment due to Misclassification / Payment without Budget	165,342
	172.	2	Un-justified expenditure on Repair of Building.	1,074,737
	173.	3	Non Reconciliation and Verification of Expenditure.	-
	174.	4	Un-Authorized Payment of Integrated and Charge Allowance.	45,000
	175.	5	Un-Authorized Appointment of EST Irregular Expenditure and Recovery thereof	3,495,842

DDOs	Sr. No.	Para No.	Audit Observation	Amount
	176.	6	Unauthorized Drawl of Conveyance/Mobility Allowance / Conveyance Allowance during Winter Vacations and Leave	244,041
	177.	7	Irregular Grant of Advance Increments to F.A PTC Teacher	1,010,544
	178.	8	Irregular Payments of Arrears of Pay and Allowances Without Additional Budget and Misclassifications	779,484
	179.	9	Excess/irregular payment of allowances and increments	155,078
	180.	10	Unauthorized Drawl of Advance Increments by EST on Account of M.A and B.Ed Recovery	996,542
	181.	11	Irregular / Un-authorized Expenditure on Purchase of Laptop and Other Items.	114,894
	182.	12	Irregular Purchase of Furniture.	834,620
	183.	14	Doubtful Expenditure on Repair of Machinery, Furniture and Equipment.	121,658
	184.	15	Doubtful purchase of different items.	186,646
	185.	16	Non availability of Record of G.P.F Refundable.	252,000
	186.	17	Less / Non Deduction, Deposit of GST.	15,183
	187.	18	Non availability of Vouched Accounts / Non Production of Record.	168,631
DO (Roads)	188.	1	Loss to Govt. due to Allowing Purchase of T.S.T Material from Far Quarry.	695,611
	189.	3	Loss to Govt. due to Non-Forfeiting Earnest Money,	597,004
	190.	4	Loss to Govt. Treasury due to Non-Recovery of Professional Tax	231,000
	191.	7	Loss to Govt. due to Misappropriation of Funds Under the Head of RandM.	28,643,283
	192.	8	Recovery due to Non Use of Steel Items of Pakistan Steel Mills Karachi.	727,554
	193.	9	Loss to Govt. Treasury due to Less Collection of Penalties for Late Renewal.	141,750
	194.	10	Loss to Govt. due to Non-Reduction of Composite Rates of Concrete.	74,013
	195.	11	Loss to Govt. due to Late Issuance of	185,560

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			Work Order.	
	196.	12	Loss to Govt. Treasury due to Non-Verification of Receipt Challans.	21,089,861
	197.	14	Loss to Govt. Treasury due to Unjustified Expenditure of TA/DA,	499,063
	198.	16	Loss to Govt. Treasury due to Irregular Drawl of Different Allowances.	30,300
	199.	17	Loss to Govt. due to Doubtful / Substandard Work	46,027,000
	200.	18	Loss to Govt. due to Unjustified Payment of 20 % Contractor Profit and Over Head Charges.	153,627
	201.	20	Loss to Govt. Treasury due to Non-Allotment of Designated Residences and Non-Deduction of House Rent Allowance and 05% Maintenance Charges.	237014
DO Building	202.	5	Irregular expenditure on Fancy / Luxury Items	2,692,000
	203.	7	Non-imposing of penalty for abnormal delay in completion of projects.	940,197
	204.	9	Loss to Govt. due to less recovery of renewal fee and penalty on account of Late renewal of contractor.	206,125
	205.	12	Irregular payment to work charge / contingent paid staff.	3,179,516
	206.	15	Irregular Expenditure due to Non issuance of work order by the Competent authority.	2,899,028
	207.	22	Loss to Govt. by Paying Different Rates for Non-Schedule Items of Same nature during Same Period of Time.	649,599
	208.	25	Non accountal of consumable store items into Stock.	239,297
	209.	26	Doubtful expenditure on Repair of Furniture, Machinery and Vehicles.	164,181
	210.	27	Irregular expenditure due to travelling without approved Tour Programmes.	356,119
DO Live Stock	211.	7	Non deduction / recovery of Trade / Professional tax	25,000
DO (Env.) RYK	212.	6	Loss to Govt. Treasury due to Un-	40,000

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			Justified Drawl of Conveyance Allowance	
EDO(Health)	213.	7	Purchases of Medicines at Excessive Rate – Rs3.595 Million	266,000
	214.	22	Non Recovery of Professional Tax	36,000
THQ Hospital Sadiq Abad	215.	1	Loss due to Expenditure on Inadmissible Allowances – Rs 211,341	211,341
EDO (Edu) RYK	216.	7	Doubtful / Unauthorized payment of Stipend disbursement charges	267,950
DO(Health)	217.	5	Farauldant Drawl On Account Of Pol	306,643
	218.	7	Farauldant drawl On account of repair of vehicle	60,587
	219.	8	Doubtful/ Bogus Repair Of Vehicle/ Gnerators Etc	987,732
RHC 173/P Rahim Yar Khan	220.	5	Unauthorized Drawl of Allowances during Leave Rs69,383	42,810
	221.	6	Unauthorized Drawl of Adhoc Relief Allowance (2010) 50% of Pay by the Doctors Rs606,600	408,110
	222.	7	Loss To Govt. Due To Misappropriation of POL Through Fake Road Side Accidents –	578,340
	223.	12	Non Collection of Water Charges from the Residents of RHC Rs186,000	51,750
RHC Sahja	224.	2	loss to govt. due to un-justified / over payment of “ad hoc relief allowance 2010 (50%)” and “project allowance” by the doctors , recovery	393,870
RHC Nawazabad	225.	7	Unauthorized Expenditure due to Appointment on Fake Degree and Non Initiation of Criminal Proceedings against Delinquent Person(s)	558,602
	226.	11	Non Recovery / Deposit of Purchee Fee etc	50,830
GGHS Model Liaqat Pur	227.	3	Unauthorized drawl of Pay and allowances after regularization of service.	62,579
S.H.M GHS (Tameer-e-Millat) RYK	228.	1	loss due to unauthorized payment of conveyance / mobility allowance during winter of leaves Rs116,783	49,808
	229.	2	loss due to unauthorized payment of	61,157

DDOs	Sr. No.	Para No.	Audit Observation	Amount
			conveyance / mobility allowance during the period of leave – Rs81,787	
	230.	6	Irregular purchases out of smc funds violating procurement and financial guidelines for school council and non deduction of I.T and non depositng of S.tax.	58,000
Govt. H/S Low Income Khanpur	231.	15	Excess/irregular Payment of Allowances and Increments.	483,650
GGHS Model Liaqatpur	232.	10	Unauthorized drawl of annual increments. Recovery.	127,098
	233.	11	Unauthorized drawl of pay due to doubtful appointment / promotion orders.	535,305
DO Building	234.	10	Non recovery of professional Tax.	472,000
DO(Environment)	235.	8	Misappropriation of Funds through Fictitious Billing.	487,427

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.	Title of Para	Amount	Nature of Audit Observation
District Officer (Roads)	1	3	Non Recovery of Lease Rent for Approaches to Petrol Pumps	680,000	Violation of rule
Dy DEO(EE-M) Liaquatpur	2	5	Irregular Appointment of O.T and Award of BPS-15 Unauthorized Drawal of Advance Increments	508,707	Violation of rule
MS THQ Hospital Liaquat Pur	3	14	Purchase of store items without observing codal formalities	446,101	Violation of rule
Dy. DEO(EE-W) Khanpur	4	19	Irregular Award of Annual Increment	108,492	Violation of rule
Dy. DEO(EE-M) Liaquatpur	5	28	Irregular Award of Annual Increment	145,905	Violation of rule
EDO (Edu.)	6	21	Non Recovery of Penalty	139,878	Overpayment
Dy. DEO (EE-M) Liaquat Pur	7	26	Irregular Award of Advance Increments to Elementary School Teachers on Account of B.Ed & M.A.	124,654	Violation of rule

Annex-B

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

(Amount in Rupees)

No. and Name of the Grant / Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
					(+) Excess	(-) Saving
Provincial Excise.	10,146,000	1,178,596	11,324,596	8,878,703	(-)	2,445,893
Forests.	7,027,713	945,398	7,973,111	7,367,763	(-)	605,348
Charges on A/c of M. V. Act.	4,139,000	542,585	4,681,585	3,815,458	(-)	866,127
Other Taxes and Duties.	20,477,000	680,915	21,157,915	16,847,028	(-)	4,310,887
General Administration.	213,618,232	25,370,587	238,988,819	107,376,495	(-)	131,612,324
Education.	6,531,047,529	985,632,134	7,516,679,663	6,383,572,113	(-)	1,133,107,550
Health Services.	1,108,461,001	114,084,628	1,222,545,629	1,009,740,629	(-)	212,805,000
Public Health.	4,070,488	169,206	4,239,694	3,396,356	(-)	843,338
Agriculture.	204,742,979	36,598,575	241,341,554	216,156,717	(-)	25,184,837
Fisheries.	2,705,000	308,940	3,013,940	1,740,062	(-)	1,273,878
Veterinary.	158,238,406	10,543,580	168,781,986	105,232,276	(-)	63,549,710
Co-operation.	33,261,000	2,358,491	35,619,491	31,562,156	(-)	4,057,335
Industries.	2,814,000	110,000	2,924,000	1,665,245	(-)	1,258,755
Miscellaneous Departments.	6,119,568	1,111,576	7,231,144	6,287,739	(-)	943,405
Civil Works.	69,842,415	6,259,983	76,102,398	55,839,835	(-)	20,262,563
Communications.	256,575,587	11,448,454	268,024,041	232,970,758	(-)	35,053,283
Miscellaneous.	36,349,082	1,925,306	38,274,388	25,799,096	(-)	12,475,292
Civil Defence.	7,513,000	2,767,190	10,280,190	6,730,761	(-)	3,549,429
Total Non-Development	8,677,148,000	1,202,036,144	9,879,184,144	8,224,979,190	(-)	1,654,204,954
Development.	1,428,890,000	534,726,246	1,963,616,246	1,015,778,556	(-)	947,837,690
Total Development :	1,428,890,000	534,726,246	1,963,616,246	1,015,778,556	(-)	947,837,690
Grand Total :	10,106,038,000	1,736,762,390	11,842,800,390	9,240,757,746	(-)	2,602,042,644

Annex-C

[Para No.1.2.1.1]

Non Production of Record – Rs451.275 Million**(Amount in Rupees)**

Sr. No.	Name of DDO	Period of Audit	Particulars	Amount
1	Govt. E/P Girls /H School RYK	1993-14	Service Books	7,148,000
2	Dy. DEO (EE-M) RY Khan	2012-14	SMC Fund	8,440,050
3	RHC Nawazabad	2009-14	Pay Roll, Pay Slip, Pay Bills, Arrear Bills and Schedule of Payment etc.	30,957,000
4	DO(Roads) Rahim Yar Khan	2013-14	Development Schemes	259,215,000
			Log book , Average Certificate, Tour Programme	1,318,677
5	DO (Environment) RYK	2006-14	Log book , Average Certificate, Tour Programme	1,408,000
			Misc. Office Record	0
6	DO (OFWM) RY Khan	2013-14	Vouched Accounts and other record	84,103,000
			Non Production of TA / DA Bills	2,584,000
			Misc. Office Record	0
7	District Co-ordination Officer	2013-14	Log book , Average Certificate, Tour Programme	1,007,941
8	ED(FandP) RYK	2013-14	Misc. Office Record	0
9	Dy DO(OFWM) Liaqatpur	2013-14	Misc. Office Record	0
10	Dy DO(UCDP) RYK	2013-14	Misc. Office Record	0
11	EDO(Health) RYK	2013-14	Misc. Office Record	0
12	DO(Health) RYK	2013-14	Vouched Account	17,793,321
			PRSP Account	12,932,000
13	EDO(Education) RYK	2013-14	Misc. Office Record	9,499,100
14	Dy. DEO(EE-M) SDK	2013-14	SMC and NSB Vouchers	20,880,000
15	Dy. DEO(EE-W) LQT	2013-14	Vouched Accounts	748,629
			Misc. Office Record	0
16	Govt. H/S Tameer Millat RYK	2013-14	Misc. Office Record	0
17	Govt. Comprehensive H/S RYK	2013-14	Misc. Office Record	0
18	Govt. Colony H/S RYK	2013-14	Misc. Office Record	0
19	Govt. Girls H/S Low Income Khanpur	2013-14	Vouched Accounts	0
			Service Books of Staff	1,572,262
20	GBHS Model Liaqatpur	2013-14	Court Decision regarding Pay and Allowance	1167478
Total				451,275,367,599

Annex-D

[Para No.1.2.2.5]

Payment to W.U.A without Revision of T.S – Rs8.823 Million

(Amount in Rupees)

Sr. No.	W/C No.	Mouza	V.#	Date	Cheque #	Date	Amount
1	13850-L	Lanji War	443	26-08-2013	2261672	30-08-2013	14,218
2	17445-TC	GulanGulkana	442	26-08-2013	2261673	30-08-2013	399,237
3	17934-L	Murad Wah	476	31-10-2013	2313710	05-11-2013	366,534
4	35572-R	Qabil Lar	548	17-01-2014	2378277	25-01-2014	615,287
5	51150-R	Bhundani	451	26-08-2013	2261664	30-08-2013	343,987
	51150-R	Bhundani, 18-NP	498	21-11-2013	2324881	28-11-2013	306,513
6	9010-TR	Meer M. Lar	441	26-08-2013	2261674	30-08-2013	81,789
7	14450-TL	KhaiKhair Shah	626	08-04-2014	2397987	15-04-2014	417,744
8	9920-L	117-NP	496	21-11-2013	2324879	28-11-2013	376,966
9	10270-R	Thul Hamza	469	31-10-2013	2313713	05-11-2013	34,005
10	10800-L	PuccalLaran	445	26-08-2013	2261670	30-08-2013	96,433
11	15165-R	LaunWala	497	21-11-2013	2324880	28-11-2013	6,035
12	20645-L	Lal Shah	448	26-08-2013	2261667	30-08-2013	26,499
13	21000-R	Imam BuxUner	470	31-10-2013	2313709	05-11-2013	14,415
14	22504-L	Lal Shah	449	26-08-2013	2261666	30-08-2013	69,259
15	24169-R	Lal Shah	471	31-10-2013	2313712	05-11-2013	180,581
16	24582-R	Goth Amin	446	26-08-2013	2261669	30-08-2013	398,989
17	26074-L	KotlaNawab	520	13-12-2013	2325432	16-12-2013	525,205
18	52100-R	137-NP	501	27-11-2013	2325000	30-11-2013	253,020
19	9080-R	Kotla Mubarak	447	26-08-2013	2261668	30-08-2013	23,589
20	14700-L	Fazal Abad	468	31-10-2013	2313707	05-11-2013	298,636
21	28475-L	Peer Abul Malik	444	26-08-2013	2261671	30-08-2013	349,663
22	34330-TR	DhondGhagari	450	26-08-2013	2261665	30-08-2013	301,339
23	9500-TL	DhondGhagari	474	31-10-2013	2313711	05-11-2013	420,183
24	155000-TC	Chacharan	509	05-12-2013	2325431	16-12-2013	1,024,905
	155000-TC	Chacharan	607	08-04-2014	2397985	15-04-2014	342,069
25	21270-R	162-P	472	31-10-2013	2313699	05-11-2013	69,340
26	29170-R	163-P	473	31-10-2013	2313698	05-11-2013	129,575
27	18806-R	Murad Wah	475	31-10-2013	2313708	05-11-2013	174,633
28	29658-R	Jam Pur	440	26-08-2013	2261675	30-08-2013	83,122
29	7385-R	95-P	495	21-11-2013	2324878	28-11-2013	678,848
Total							8,822,618

Annex-E

[Para No.1.2.3.3]

**Payment of Non Schedule Items without Approval of Competent Authority –
Rs 12.409 Million**

(Amount in rupees)

Scheme	Item	Quantity as per M.B	Rate	Amount
Rehabilitation / Up-Gradation of Jugno Park R.Y. Khan	P/F steel grated door of iron m.s 2"x1/4" m.s flat 14 swg sheet etc complete	21	677.00	14,217
	P/L fair face gutka 2 1/4"x2 1/4"x9" complete.	8843	125.20	1,107,144
	P/L watering comping stone dust and kari powder.	6396	74.54	476,758
	P/L tuff paver 60mm thick i/c sand cushion complete.	14756	78.82	1,163,068
	P/L at site of work kurb stone K-2 190x150x100mm i/c cost of all material etc complete.	4373	154.00	673,442
	P/L PVC bush 3"x2".	19	181.00	3,439
	2"x1"	47	146.00	6,862
	2"x3/4"	33	131.00	4,323
	P/L PVC handle valve 1" dia.	10	200.00	2,000
	P/L PVC handle valve 3" dia.	3	3000.00	9,000
	P/L PVC handle valve 2" dia.	6	1200.00	7,200
	P/F at site of work entrance gate 6' wide 6' heith. .	1	17500.00	17,500
	Size 11x6.25.	1	24000.00	24,000
	Size 8'x6'	1	22000.00	22,000
	P/F at site of work entrance conopy jungla of m.s pipe 3"x8" and 2"x4".	1	140000.00	140,000
	P/F at site work concrete benches complete.	20	14400.00	288,000
	P/F at site of work concrete benches and table set.	2	54000.00	108,000

Scheme	Item	Quantity as per M.B	Rate	Amount
	P/F gashbo complete in all respect.	3	350000.00	1,050,000
	P/F dust bin plastic made complete.	6	9600.00	57,600
	P/F at site of work garden light complete.	30	24000.00	720,000
	P/F signach complete.	1	60000.00	60,000
	S/E 25 ' (7.6 Mtr) hight Octo Conical with Top Ring pole as shown on drawing, four numbers MCB 10 Amp TP breaker for control, with foundation completes in all respects. For Flood Lights.	7	43777.00	306,439
	S/E of Tango Lights 400 watt with HPI-T flood lights complete in all respect as approved by Engineer. Make Philips, or Smart Lights.	20	19268.10	385,362
	P/F marble floor 12"x12"x3/4" tavera i/c rubbing and polishing.	352	160.00	56,320
	P/F marble Skirting 12"x6"x1/2" tavera i/c rubbing and polishing.	30	150.00	4,500
	P/F Distribution panel Baord comp	1	100000.00	100,000
Const. of Additional Class Room in GGHSS Sanjar Pur Tehsil SDK	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	44	451	19,844
Const. of Building for shelter less school GGPS at Basti Shams Din i/c Boundary Wall etc.	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	172	458	78,776
Const. of Building for Shelterless School GGPS Jindo Indhar	P/F steel grated door of angle iron 1 1/2"x1 1/2"x1/4" with 18 swg m.s flat.	172	451.00	77,572
	P/F at site of work 200 gallon water tank best quality boss etc complete.	1	7500.00	7,500
	P/F at site of work deep injector pump 1 1/4"x3/4" with 3/4" hp motor i/c connection complete.	1	11000.00	11,000
	P/F at site of work hand pump machine 3" dia.	1	4500.00	4,500
Const. of building for shelter less school	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	116	450	52,200

Scheme	Item	Quantity as per M.B	Rate	Amount
CBPS Mureed Abad				
Special Repair of Dangerous Building GBHS Colony, LQP	Prestressed precast roof filling v-joints and 1/2" thick cement plaster 1:3 ratio complete in all respect	4400	71	312,400
Const. of Additional Class Room in GGHS Feroza, LQP	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	28	430	12,040
Improvement of Public Grave yard at Syed Bahawal Shah Moza Ahmed Ali Lar, LQP	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	1999	146	291,854
Improvement of Public Grave yard at chak No. 140/A, LQP	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	1422	146	207,612
Improvement of Public Graveyard at Rangely Shah	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	1036	146	151,256
Improvement of Public Graveyard at Basti Jaki	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	7952	146	1,160,992
Improvement of Public Graveyard at Dhup Sari	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	4332	117	506,844
Improvement of Public Graveyard at Buland Shah	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	3192	146	466,032
Improvement of Public Graveyard at Baxee Kissan	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	1046	137	143,302
Improvement of Public Graveyard at Kotla Pathan	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	3674	117	429,858
Improvement of Public Graveyard at Mousa Jee	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	3944	135	532,440
Improvement of Public	P/F at site of Work Pre-cast prestressed RCC	3836	117	448,812

Scheme	Item	Quantity as per M.B	Rate	Amount
Graveyard at Zahir Pir Khan Pur	girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect			
Improvement of Public Graveyard at Hakra	P/F at site of Work Pre-cast prestressed RCC girder 9"x4" for boundary wall horizontally and vertically including cost of carriage, labour complete in all respect	3076	146	449,096
Construction of Additional Clas Room in GGHS Chak 1/p Khan Pur	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	28	451	12,628
Construction of Additional Clas Room in Railway Colony Khan Pur	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	28	451	12,628
Construction of Additional Clas Room in Rahim Abad Khan Pur	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	28	430	12,040
Re Construction of Dangerous Building in GBHSS Zahir Pir	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	306	430	131,580
Replacement of Roof in GBHS Garhi Ikhtyar Khan KNP	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	126	451	56,826
Construction of Additional Clas Room in GGHS Jajja Abbasiyan Khan Pur	P/F steel door consisting of m.s angle iron welded with m.s flat 2x1/4" flat chowkat.	28	450	12,600
Total				12,409,406

Annex-F

[Para No.1.2.3.4]

Unjustified Distribution of Vaccine– Rs5.057 Million

Sr. No.	Bill No. /Date	Amount	Vaccine Received						
			HS V	ET V	BQ V	CCPP V	NDV	PPR V	FandM V
1	1164 Dt. 16.7.13	317000	100 0	200	150	500	50000	200	0
2	1252 Dt. 31.7.13	325000	100 0	150	500	500	0	0	0
3	1265 Dt. 15.8.13	457000	100 0	500	500	1000	10000 0	0	30
4	1397 Dt.18.9.13	255000	200	250	250	0	10000 0	50	60
5	5,10,361/1724 Dt. 18.12.13	419000	100 0	500	300	1000	50000	150	0
6	6,10,361/1725 Dt. 18.12.13	345000	0	0	0	0	0	0	1000
7	127 Dt. 27.1.14	249000	500	0	300	1000	50000	200	0
8	128 Dt. 27.1.14	60000	0	0	0	0	0	0	200
9	460 Dt.3.3.14	180000	0	200	500	0	10000 0	200	0
10	625 Dt. 2.4.14	480000	150 0	500	0	1000	0	300	0
11	625 Dt. 2.4.14	500000	150 0	200	100 0	0	10000 0	0	0
12	12,10,362 Dt. 1.4.14	0	0	0	0	0	0	0	5
13	14,10,363/803 Dt.13.5.14	90000	0	0	0	0	0	0	100
14	14,10,363/804 Dt 13.5.14	324000	800	200	500	200	0	200	0
15	16,10,363/867 Dt. 19.5.14	380000	100 0	500	0	1000	10000 0	200	0
16	15,10,363/867 Dt.19.5.14	180000	0	0	0	0	0	0	200
17	17,10,363/1194 Dt.4.7.14	90000	0	0	0	0	0	0	100
18	18,10,363/1195 Dt. 4.7.14	406000	0	150 0	200	1000	10000 0	50	0
		505700 0							

Annex-G

[Para No.1.2.3.6]

Irregular expenditure without Sanctions of the Competent Authority and Splitting of Works – Rs3.729 Million

(Amount in rupees)

Sr. #	Description	Name of Occupant	Total Expenditure
Officers Colony (Pool Type) Near DPO House			
1	A/R to Residence No.1	Hasnain Zaidi	30,000
2	S/R to Residence No.1	Hasnain Zaidi	60,000
3	A/R to Residence No.4	Junaid Khan	60,000
4	A/R to Residence No.10	DO Buildings	30,000
5	S/R to Residence No.10	DO Buildings	60,000
6	A/R to Residence No.11	Jam Aslam	30,000
7	S/R to Residence No.11	Jam Aslam	60,000
Officer Colony (Pool Type) Near Sheikh Zayed School			
8	A/R to Residence No.2	Gulshan Hayyat	30,000
9	S/R to Residence No.2	Gulshan Hayyat	60,000
10	A/R to Residence No.3	Talib Hussain	30,000
11	S/R to Residence No.3	Talib Hussain	60,000
12	S/R to Residence No.5	Sadia Zaffar	60,000
13	S/R to Residence No.6	TahirMehmood	60,000
14	S/R to Residence No.7	Noor Tariq	60,000
15	S/R to Residence No.9	Ishfaq Hussain	60,000
16	S/R to Residence No.10	Prof. Akram KFC	54,620
17	S/R to Residence No.13	Zahid Akhtar	59,000
18	S/R to Residence No.14	Zahid DOC Office	60,000
19	S/R to Residence No.16	Fawad Arif Judge	60,000
20	S/R to Residence No.17	Judge	53,450
21	S/R to Residence No.18	Tahir Hameed	60,000

Sr. #	Description	Name of Occupant	Total Expenditure
22	S/R to Residence No.19	Masood Ahmad	60,000
23	S/R to Residence No.20	Jam Naeem	59,013
24	S/R to Residence No.21	Dr. Muhammad Shaffi	59,431
25	S/R to Residence No.23	Civil Defence	60,000
26	S/R to Residence No.24		60,000
27	S/R to Residence No.25		59,000
Works and Services (Pool Type) Residences Near EDO (WandS) Office			
28	A/R to Residence No.1	Shahid Sub Engineer	30,000
29	S/R to Residence No.1	Shahid Sub Engineer	60,000
30	S/R to Residence of 52 RYK	Shafat	59,400
31	S/R to Residence No.2	Muneer Ahmad Rahi	39,000
32	A/R to Residence No.32	Qasim Ali Nadeem	29,700
33	S/R to Residence No.32	Qasim Ali Nadeem	49,500
34	S/R to Residence No.6	Sheikh Rasheed	60,000
35	S/R to Residence No.8 in Highway Colony.	Farooq Ahmad	60,000
36	S/R to Residence No.9 in Highway Colony.	Fayyaz Ahmad	59,400
37	S/R to Residence No.10 Driver of DO Buildings RYK.	Rehmat Ullah	51,599
38	S/R to Residence No.22 RYK.	Ashraf Cheema	43,107
Menial Staff Quarters			
39	S/R to servant quarter at back of EDO (Finance) RYK.	Shahid	58,800
40	S/R to servant quarter RYK	Shakoor	60,000
Officers Banglows (Pool Type) Rahim Yar Khan			
41	S/R to DCO House	DCO RYK	60,000
42	S/R to DCO House	DCO RYK	60,000
43	A/R to Residence of EDO F and P RYK	Zahoor Hussain	60,000
44	S/R to Residence of EDO F and P RYK	Zahoor Hussain	60,000
45	A/R to Residence No.2 RYK	Dr. Javed	30,000
46	S/R to Residence No.2 RYK	Dr. Javed	60,000
47	S/R to Residence of DDO Roads RYK.	Ch. Imtiaz Ahmad	59,927

Sr. #	Description	Name of Occupant	Total Expenditure
48	S/R to Residence of SDO TMA RYK.	Tayyab Ansar	60,000
49	S/R to Residence of SDO Local Govt. RYK.	Altaf Hussain	60,000
50	A/R to Residence of EDO Agriculture RYK.	Zafar Yab	30,000
51	S/R to Residence of EDO Agriculture RYK.	Zafar Yab	60,000
52	A/R of DO "C" residence RYK	Imran Tipu	30,000
53	S/R of DO "C" residence RYK	Imran Tipu	60,000
Residential Buildings (Pool Type) Tehsil LQP			
54	A/R, S/R to Peon Agri. LQP Residence.		27,270
55	A/R, S/R to Peon Agri. LQP Residence.		27,270
56	A/R, S/R to DDO Buildings LQP Residence.		27,270
57	A/R, S/R to Artificer Buildings LQP Residence.		27,270
58	A/R, S/R to Steno Buildings LQP Residence.		27,270
59	A/R, S/R to DDO Roads LQP Residence.		27,270
60	A/R, S/R to Sub Engineer Roads LQP Residence.		27,270
61	A/R, S/R to Veterinary Doctor LQP Residence.		27,270
62	A/R, S/R to Veterinary Dispenser LQP Residence.		27,270
Residential Buildings (Pool Type) Tehsil KPR.			
63	A/R, S/R to A.C KPR Residence.		45,529
64	A/R, S/R to Menial Staff Quarter No.1		30,000
65	A/R, S/R to Menial Staff Quarter No.2		30,000
66	A/R, S/R to Menial Staff Quarter No.3		30,000
67	A/R, S/R to Menial Staff Quarter No.4		30,000
68	A/R, S/R to DDO Buildings KPR Residence.		50,000
69	A/R, S/R to DDO Roads KPR Residence.		30,000
70	A/R, S/R to Roads Inspector KPR Residence.		30,000
71	A/R, S/R to Chowkidar KPR Residence.		30,000
72	A/R, S/R to Sub Engineer Highway KPR Residence No.1		30,000
73	A/R, S/R to Sub Engineer Highway KPR Residence No.2		30,000
74	A/R, S/R to Sub Engineer Highway KPR Residence No.3		30,000
75	A/R, S/R to Sub Engineer Quarter No.1 SDC H/Way		48,000
76	A/R, S/R to Sub Engineer Quarter No.2 SDC H/Way		60,000

Sr. #	Description	Name of Occupant	Total Expenditure
77	A/R, S/R to Junior Staff and Menial Staff Quarter No.1 Malik Sajjad Rasool Sub Engineer		58,463
78	A/R, S/R to Junior Staff and Menial Staff Quarter No.2		29,068
79	A/R, S/R to Junior Staff and Menial Staff Quarter No.3		29,068
80	A/R, S/R to Sub Engineer Residence Khanpur.		29,400
81	A/R, S/R to Quarter N.3 Buildings Colony KPR.		29,216
	G.Total		3,729,121

Annex-H

[Para No.1.2.3.10]

**Appointment of PTC Teacher Below Prescribed Qualification –
Rs2.670 Million**

S, No	Teacher's name with Father's name	Qualification	D.O.Apptt	1997-98		98-99		99-2000		Total
				Feb to Nov	Dec to June	July to Nov	Dec to June	July to Nov	Dec to June	
1	Mr. Ifthkar Ahmad	Matric PTC	12/02/97	14,800	10,927	7,805	11,494	8,210	12,061	65,297
2	Mr.M. Sharif	Matric PTC	19/02/97	14,800	10,927	7,805	11,494	8,210	12,061	65,297
3	Mr.M. Ilyas	Matric PTC	12/02/97	14,800	10,927	7,805	11,494	8,210	12,061	65,297
										130,594
		2000-01		2001-02		2002-03		2003-04		Total
S, No	Teacher's name with Father's name	July to Nov	Dec to June	July to Nov	Dec to June	July to Nov	Dec to June	July to Nov	Dec to June	
1	Mr. Ifthkar Ahmad	8,615	12,628	9,020	19,915	14,225	20,580	14,700	21,420	121,103
2	Mr.M. Sharif	8,615	12,628	9,020	19,915	14,225	20,580	14,700	21,420	121,103
3	Mr.M. Ilyas	8,615	12,628	9,020	19,915	14,225	20,580	14,700	21,420	121,103
										242,206
		2004-05		2005-06		2006-07		2007-08		Total
S, No	Teacher's name with Father's name	July to Nov	Dec to June	July to Nov	Dec to June	July to Nov	Dec to June	July to Nov	Dec to June	
1	Mr. Ifthkar Ahmad	15,675	22,960	18,800	27,475	19,625	28,630	23,525	35,595	192,285
2	Mr.M. Sharif	15,675	22,960	18,800	27,475	19,625	28,630	23,525	35,595	192,285
3	Mr.M. Ilyas	15,675	22,960	18,800	27,475	19,625	28,630	23,525	35,595	192,285
										576,855
		2008-09		2009-10		2010-11		2011-12		Total
S, No	Teacher's name with Father's name	July to Nov	Dec to June	July to Nov	Dec to June	July to Nov	Dec to June	July to Nov	Dec to June	
1	Mr. Ifthkar Ahmad	30,600	44,450	44,450	46,060	32,900	47,670	55,700	80,640	382,470
2	Mr.M. Sharif	30,600	44,450	44,450	46,060	32,900	47,670	55,700	80,640	382,470
3	Mr.M. Ilyas	30,600	44,450	44,450	46,060	32,900	47,670	55,700	80,640	382,470

										1,147,410
		2012-13		2013-14						Amount
S. No	Teacher's name with Father's name	July to Nov	Dec to June	July to Nov	Dec to June					
1	Mr. Ifthkar Ahmad	57,600	83,300	59,500	85,960					
2	Mr.M. Sharif	57,600	83,300	59,500	85,960					
3	Mr.M. Ilyas	57,600	83,300	59,500	85,960					
										572,720
G. Total										2,669,785

Annex-I

[Para No.1.2.4.8]

**Loss due to Unauthorized Payment of Conveyance / Mobility
Allowance – Rs 4.157 Million**

(Amount in Rupees)

Sr. No	Name of DDO	No.	Allowances					Total	
			Resid. /Vehicle	E/Leave	Mater. Leave	Medi. Leave	Ex-Pak Leave		Winter Vacation
1	EDO (Education) RY Khan	117	0	175,999	516,666	43,000	231,157	0	966,939
2	SMO RHC Sehja	6	0	11,932	2,720	5,440	0	0	20,098
		1	149,760	0	0	0	0	0	149,760
3	DO (Roads) RY Khan	32	0	62,958	0	5,157	13,331	0	81,478
4	Dy. DEO (EE-M) RY Khan	1720	0	234,711	0	0	1,869,585	0	2,106,016
5	Zila Health Officer RYK	33	385,760	0	0	0	0	0	385,793
		6	0	23,703	0	0	0	0	23,703
6	Govt. Girls Model High ScholLiquatpur	73	0	43,993	53,657	3,304	4,260	0	105,287
		-	0	0	0	0	0	111,154	111,154
7	THQ Hospital Sadiqabad	6	113,880	0	0	0	0	0	113,886
		5	0	43,834	0	0	0	0	43,834
8	RHC Nawaz Abad	5	49,040	0	0	0	0	0	49,045
9	DO(Health) RYK	95		1,502,820	0	0	0	0	1,502,820
10	Dy. DEO(EE-M) SDK	87		1,354,935	0	0	0	0	1,354,935
11	Dy. DEO(EE-W) LQT	93		1,634,640	0	0	0	5,157,970	6,792,610
12	GGHS Jinnah Park RYK			355,408	0	0	0	0	355,408
Grand Total									4,156,993

Annex-J

[Para No.1.2.4.11]

Loss due to non Deduction of Shrinkage – Rs2.123 Million

(Amount in Rupees)

Sr. No.	Scheme	Item	Qty	Rate per %o Cft	Amount	Shrinkage @ 10%
1	Construction of Road from BastiAzmatUllah to BastiJajja via AzmatPulli, LQP	EarthWork in Ordinary Soil	836580	5620	4,701,580	470,158
2	Construction of Road from BastiAzmatUllah to BastiJajja via AzmatPulli, LQP	EarthWork in Ordinary Soil	23100	5375	124,163	12,416
3	Widening / Improvement of Road from ZahirPir - Chachran road to Women Degree College ZahirPir Length: 2000 Rft.	EarthWork in Ordinary Soil	10980	5406.73	59,366	5,937
4	Construction and repair of metalled road Chak No.124/P Length:-1.30 K.m. Tehsil Liaquatpur.	EarthWork in Ordinary Soil	37843	3472.81	131,422	13,142
5	Rehabilitation / Raising of road Sahja – DhreajPhatik to Khanpur – BaghoBahar road Length 5.00 K.M. Khanpur.	EarthWork in Ordinary Soil	1034629	6350	6,569,894	656,989
6	Widening/Improvement of road from Walana to Rahim Abad reach K.M. 00 - 5.83 Length: 5.83 K.M.	EarthWork in Ordinary Soil	196234	3315.95	650,702	65,070
7	-do-	compaction of earth with power roler	294964	625.96	184,636	18,464
8	Re-habilitation of road from DauWala to Bhong Road Reach from 0.00-5.75 K.m. Length:-5.75 K.m. Sadiqabad.	EarthWork in Ordinary Soil	250601	5000	1,253,005	125,301
9	SR of KachaSadiqabad Road from Karim Town to Disposal Station SDQ 0.67KMs	EarthWork in Ordinary Soil	25003	6515.6	162,910	16,291
10	Widening/Improvement of road from Railway Crossing to Bagh-e-Bahisht reach K.m. 0.00 – 2.20 K.m. Length:- 2.20 K.M. Sadiqabad.	compaction of earth with power roler	67264	821	55,224	5,522
11	-do-	EarthWork in Ordinary Soil	307038	5372	1,649,408	164,941
12	Construction of road from Chak 126/NP to Fareed Dispensary road Length 4.34 KM Liaquatpur.	EarthWork in Ordinary Soil	771748	2782.26	2,147,204	214,720
13	Widening/Improvement of road from Chak 123/P to Chak 125/P Length 2.50 KM Rahim Yar Khan.	EarthWork in Ordinary Soil	137788	4014.42	553,139	55,314
14	-do-	compaction of earth with power roler	82235	586.22	48,208	4,821
15	Construction of road from Mud Bungalow	EarthWork in	437786	3715	1,626,375	162,637

Sr. No.	Scheme	Item	Qty	Rate per %o Cft	Amount	Shrinkage @ 10%
	road to Chak 137/1-L Length 1.94 K.M. Khanpur.	Ordinary Soil				
16	Rehabilitation of road from 26-More to Hameed More Length 6.25 K.M. Rahim Yar Khan.	compaction of earth with power roler	3741	668.04	2,499	250
17	-do-	EarthWork in Ordinary Soil	45181	5187.29	234,367	23,437
18	-do-	EarthWork in Ordinary Soil	166359	4981.27	828,679	82,868
19	Construction of road from Rahim Yar Khan – Mau Mubarak road to TrindaSaway Khan – Iqbal Abad road (Missing Link) Length: 2.00 K.M. Rahim Yar Khan.	EarthWork in Ordinary Soil	61346	4061.38	249,149	24,915
Total						2,123,193