



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
LODHHRAN
AUDIT YEAR 2013-14**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS	ix
Table 1: Audit Work Statistics	ix
Table 2: Audit Observations Classified by Category.....	ix
Table 3: Outcome Statistics	x
Table 4: Irregularities Pointed Out.....	xi
CHAPTER 1	1
1.1 District Government Lodhran	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13	5
1.1.4 Brief Comments on the Status of Compliance with PAC/ZAC Directives.....	5
1.2 Audit Paras	6
1.2.1 Non Production of Record.....	6
1.2.2 Irregularities and Non Compliance.....	8
1.2.3 Weak Internal Controls	20
1.3 Paras Enlisted in Annex-I(Non Compliant) of Printed Audit Report for the Audit Year 2012-13	27
Annex	70

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
B&R	Building & Road
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works Department
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DHDC	District Health Development Centre
DHQ	District Headquarters
DO	District Officer
DTL	Drug Test Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
LG&CD	Local Government & Community Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government
ESRP	Education Sector Reforms Program
PD	Program Director
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Sector Program
PMU	Project Management Unit
RHC	Rural Health Centre
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council

THQ	Tehsil Head Quarters
TS	Technical Sanction
W&S	Works & Services

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of, the provincial government. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Lodhran for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more and also the non compliant observations which were included in Annexure-I of printed Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case 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.

The Audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

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 to cause it to be laid before the Provincial Assembly of Punjab.

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 Multan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Multan, Lodhran, Vehari, Pakpattan, Sahiwal and Khanewal.

This Regional Directorate of Audit has a human resource of 30 including 20 officers and other staff. The total mandays available were 6,275 and the annual budget amounted to Rs13.800million in audit year 2013-14. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to the relevant stakeholders for taking appropriate actions and measure where required.

The District Government, Lodhran 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 officers 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 Lodhran is administratively divided into three sub-divisions / tehsils namely Lodhran, Kahrora and Duniyapur.

a. Audit Objectives

Audit was conducted with the objectives to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.

2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the expending of public money.
3. Every item of expenditure was incurred with the sanction of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment and collection of revenue were made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of the District Government.

b. Audit Approach

Audit was carried out against the standards of financial propriety provided under various rules of the Punjab Local Government Ordinance, 2001 (as amended), PFR Vol-I and II, Delegation of Financial Powers and other relevant overriding laws.

Selection of formations for audit was made keeping in view significance of expenditure, risk areas and materiality. Samples were selected after prioritizing risk sensitivity by determining key controls.

Audit selected 30 formations including PAO, out of total 140 formations in the District Government.

c. Audit of Expenditure and Receipts

Total nondevelopment budget of the District Government, Lodhran for the financial year 2012-2013, was Rs3,267.359 million against which total expenditure of Rs2,876.030 million was incurred showing savings of Rs391.330 million. Similarly, total development budget for the financial year was Rs779.679 million out of which expenditure of Rs670.474 million was incurred showing savings of Rs109.205 million.

Audit of nondevelopment expenditure amounting to Rs719.008 million was conducted which was 25% of the total expenditure whereas audit of development expenditure of Rs234.666 million was conducted which was 35% of the total development expenditure. Sample size selected for audit ranged from 25 % to 65% of total expenditure.

Total receipts of the District Government, Lodhran for the financial year 2012-2013, were Rs25.600 million. RDA Multan audited receipts of Rs9.310 million which was 35% of total receipts.

d. Recoveries at the Instance of Audit

Recoveries of Rs14.387million were pointed out by Audit which was not in the notice of the management before audit. And amount of Rs0.318 million was recovered by the management and verified by Audit during the year 2013-14, till the time of compilation of the Report.

e. Audit Methodology

Audit Methodology included Desk Audit which helped the Auditors in understanding the systems, procedures, environment of the entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of appropriation accounts. On the spot examination and verification of record was also carried out in accordance against the applicable laws / rules and according to the INTOSAI auditing standards.

f. Key Audit Findings

- i. Nonproduction of record Rs7.285 million was noted in two case^{1*}.
- ii. Irregularity and non-compliance amounting to Rs397.993 million was noted in nine cases^{2†}
- iii. Weak internal Controls of Rs28.237million wasnoted in six cases³.
- iv. While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized properly resulting in a saving of Rs252.666 million as indicated below:

* Para 1.2.1.1

† Para 1.2.2.1 to 1.2.2.9

Para 1.2.3.1 to 1.2.3.6

(Rs. in million)

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Expenditure	Variation	Saving
					(+) Excess	(%)
					(-) Saving	
15	Education.	2122.632	2122.632	2057.779	-64.853	-3%
16	Health Services.	510.465	547.055	482.699	-64.356	-12%
24	Civil Works.	19.769	19.769	16.892	-2.877	-15%
25	Communications.	114.753	114.753	107.303	-7.451	-6%
31	Miscellaneous.	17.386	17.386	13.462	-3.924	-23%
Total Non-Development :		2785.006	2821.595	2678.135	-143.461	-5%
36	Development.	779.679	779.679	670.474	-109.205	-14%
Total Development :		779.679	779.679	670.474	-109.205	-14%
Grand Total :		3564.685	3601.274	3348.608	-252.666	-7%

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 of Departmental Accounts Committee (MFDAC) Annex-A.

Recommendations

The Principal Accounting Officer should ensure that the rules, regulations, instructions and procedures as laid down are followed in letter and spirit besides compliance of the following recommendations:

- i. Conduct physical stock taking of the fixed and current assets.
- ii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries be held, responsibility fixed and appropriate disciplinary action taken against the person responsible for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Efforts be made for expediting the realization of various Government receipts/dues.

- v. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vi. Take appropriate disciplinary action against those persons held responsible for non-production of record and ensure providing record to Audit.
- v. Rationalize budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budget /Expenditure
1	Total PAOs in Audit jurisdiction	01	4,047.038
2	Total formations DAO/DDOs in Audit jurisdiction	140	4,047.038
3	Total entities (PAOs) audited	01	953.674
4	Total formations DAO / DDOs audited	30	953.674
5	Audit & Inspection Reports	30	-
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to District Government)	-	-

Table 2: Audit Observations Classified by Category

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	3.412
2	Financial management	394.581
3	Internal controls	28.237
4	Others	7.285
	Total	433.515

Table 3: Outcome Statistics**(Rs. in million)**

Sr. No	Description	Expenditure on Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total current year	Total last Year
1	Outlays audited	-	431.405	287.603	234.666	9.310	962.984	1,486.513
2	Amount placed under audit observations/irregularities	3.412	41.077	38.648	350.378	-	433.515	164.253
3	Recoverables pointed out at the instance of audit	-	-	-	24.276	-	24.276	25.112
4	Recoverables accepted / established at the instance of audit	-	-	-	24.276	-	24.276	25.112
5	Recoverables realized at the instance of audit	-	-	-	-	0.318	0.318	-

The amount mentioned against Sr. No. 01 in column of "Total is a sum of expenditures and receipts whereas the total expenditure was Rs 953.674 million

Table 4: Irregularities Pointed Out**(Rs. 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.	397.993
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS [*] , misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoverables and overpayments, representing cases of established overpayments or misappropriations of public monies	24.276
6	Non-production of record.	7.285
7	Others, including cases of accidents, negligence etc.	3.961
	Total	433.515

¹ The Accounting Policies and Procedure as prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER 1

1.1 District Government Lodhran

1.1.1 Introduction

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

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

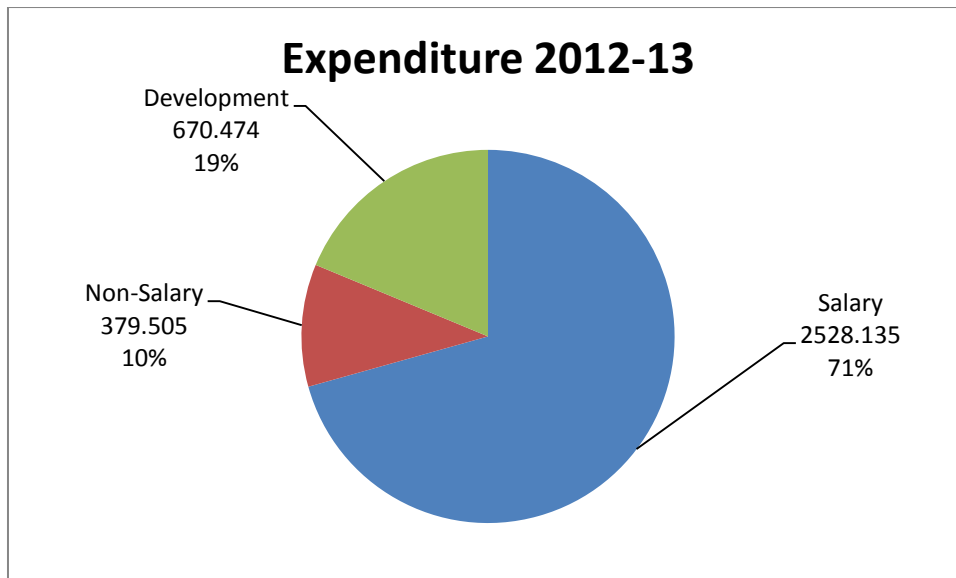
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinates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

The detail of Budget and Expenditure is given below in tabulated form:

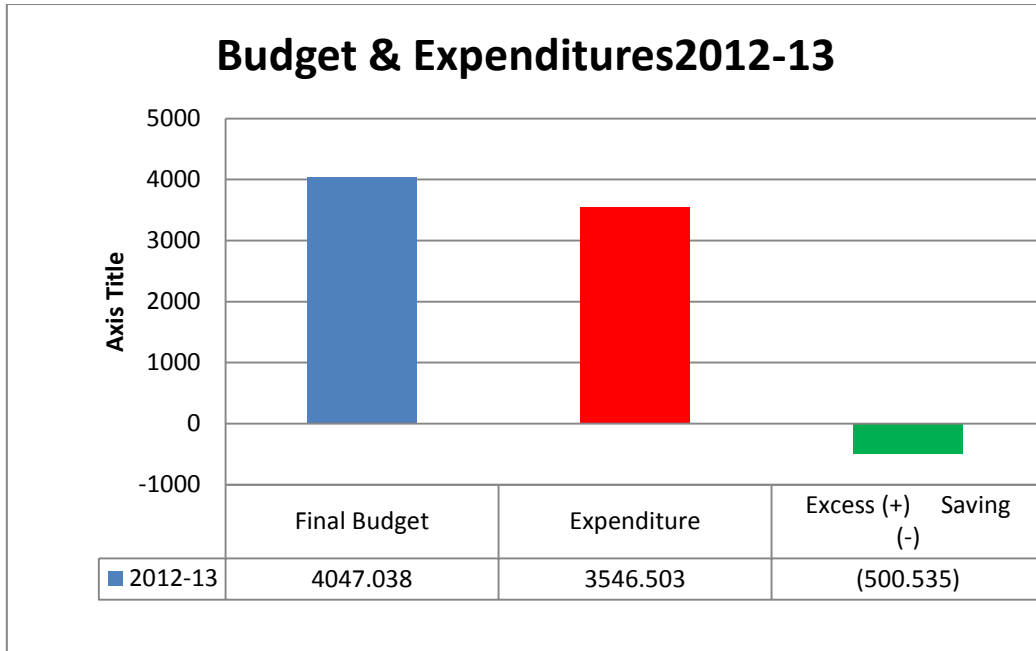
(Rupees in million)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	(%)
Salary	2,602.645	2,528.135	-74.510	-3%
Non-salary	664.714	379.505	-285.209	-43%
Development	779.679	670.474	-109.205	-14%
Total	4,047.038	3,578.114	-468.924	-12%



Detail is given in Annex-B

As per the Appropriation Account for financial year 2012-13 of the District Government Lodhran, total original budget(Development and Non-Development) was Rs4,001.253 million, supplementary grant of Rs45.785 million was provided and the final budget was Rs4,047.038 million. Against the final budget, total expenditure of Rs3,546.503 million was incurred by District Government during the financial year 2012-13. (Annex-C)



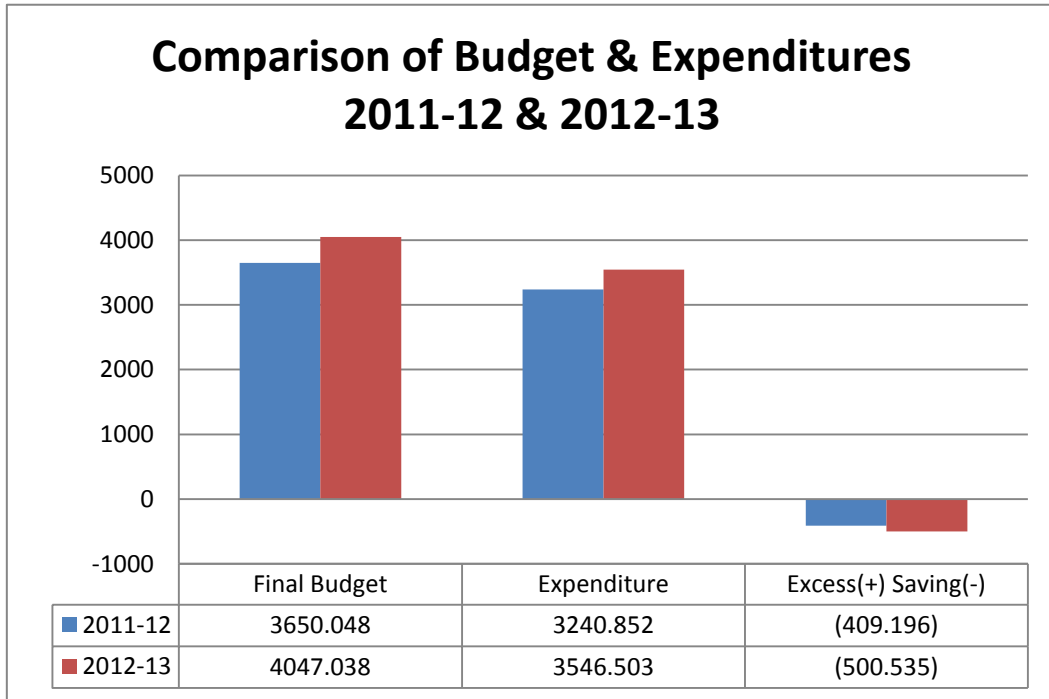
Due to inefficient financial management of the Principal Accounting Officer / DCO there was saving of Rs500.535 million. Major portion of savings occurred in the offices of EDO (Education), EDO (Health) and EDO (Works & Services) as detailed below:

- (i) In various offices under EDO (Education), saving of Rs64.853 million (03% of allocation) occurred by overestimating/releasing the budget against vacant posts despite the fact that no recruitment against these vacant posts was made during the financial year 2012-13. Further funds of School Management Council (SMC) were not utilized despite availability. The same resulted into depriving the students / populace from necessary facilities such as provision of furniture & fixture as well as provision of laboratory equipment.
- (ii) In various offices under EDO (Health), saving of R64.356 million (12% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department delayed in finalization of rate contract, which resulted in non-utilization of budget for purchase of

medicines. This resulted into depriving the populace from better health facilities.

- (iii) In Works & Services Department, saving of Rs2.877 million (15% of allocation) occurred due to non-execution/completion of development schemes.

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



There was 11% increase in Budget Allocation and 9% increase in Expenditure incurred, while there was overall savings of Rs500.535 million during financial year 2012-13.

1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13

Audit paras reported in Annex-1 of last year audit report have not been attended in accordance with direction of DAC. These paras are reported in Chapter 1.3 in this Report.

1.1.4 Brief Comments on the Status of Compliance with PAC/ZAC Directives

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

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	17	Not convened
2	2003-04	8	Not convened
3	2004-05	17	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	69	Not convened
5	2009-10	38	Not convened
6	2010-11	30	Not convened
7	2011-12	30	Not convened
8	2012-13	10	Not convened
Total		209	

*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 – Rs7.285 Million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001 “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expeditions”.

District Education Officer (Secondary Education), SMO RHC 53/M and Deputy District Education Officer (EE-M) Duniya Pur did not produce the following record for audit scrutiny despite repeated requests:

A) RHC 53/M				(Amount in rupees)
Sr. No.	Description of Head of Account	Expenditure	Produced	Non Production of Record
1	Medicines (MSD)	2,605,475	1,189,250	1,416,225
2	COS	437,716	293,137	144,579
3	Electricity	332,137	-	332,137
4	Stationery	181,739	-	181,739
5	Repair of Building	127,250	-	127,250
6	Repair of Furniture	86,250	-	86,250
7	Repair of Machinery & Equipment	88,562	-	88,562
8	POL	611,291	-	611,291
9	Printing	163,705	-	163,705
10	Hot & Cold	147,610	-	147,610
(A) Total				3,299,348
B) District Education Officer (Secondary Education)				
1	TA/DA	1,709,517	983,981	725,536
(B) Total				725,536
C) Deputy District Officer Education (EE-M) Duniya Pur				
	SMC grant	3,260,000	0	3,260,000
(C) Total				3,260,000
Grand Total (A+B+C)				7,284,884

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

The non production of record constitutes violation of government rules and legal provisions and an attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

The matter was reported to DCO and the DDOs concerned in August 2013. District Officer Education (Secondary Education) replied that a letter had been sent to the EDO (Edu) Lodhran for appointing the inquiry officer as desired by Audit, SMO RHC 53/M replied that record was available and could be verified and Deputy District Officer Education (EE-M) Duniya Pur replied that Rs 20,000 to primary schools & Rs.50,000 to elementary schools are sanctioned by SDA and transferred through DMO & EDO to respective schools account directly. Since there are 120 schools working under the headship of DY. DEO (M).In DAC meeting held in December, 2013, Committee directed the DDOs to finalize the inquiry report and provide all the record for further scrutiny. No further progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDOs for nonproduction of record.

[AIR Para 01,07,12]

1.2.2 Irregularities and Non Compliance

1.2.2.1 Unauthorized Revision of Technical Sanction Estimates without Approval of Finance Department – Rs288.669 Million

According to para 5.19 of B&R Code, no excess over a revised estimate can be sanctioned without concurrence of the Finance Department.

District Officer (Roads) Lodhran revised Technical Sanction estimates for Rs288.669 million without the concurrence of Finance Department. All the revised TSs were unauthorizably obtained from EDO (W&S) and no efforts were made for obtaining concurrence of Finance Department. Detail of works/schemes executed on unauthorized revised technical sanction estimates is given in **Annex-D**.

Audit is of the view that due to weak internal controls, unauthorized revision of technical sanction estimates was made by the department.

Revision in technical sanction estimates without concurrence of FD resulted in violation of government instructions.

The matter was reported to DCO and the DDO concerned in August 2013. DDO neither got the record verified nor attended the DAC meeting held in December, 2013. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for unauthorized revision in technical sanction estimate without competency, besides regularization from Finance Department, under intimation to Audit.

[AIR Para No.2]

1.2.2.2 Illegal Entrustment of Charge of Gazetted Post, DDO Powers to Non Gazetted Employee and Irregular Withdrawal - Rs39.513 Million

According to Government of Punjab C&W Department letter NO. SO.E-II/SDO (C&W) Misc/2008 dated 05.03.2008 addressed to all District Coordination Officers in Punjab, the entrustment of additional charge of vacant posts lies with the Administrative Department. It was again stressed vide C&W

Department letter of even No. dated 27.01.2012 that power to give additional charge in case of assistant Engineer / SDOs / DCOs (BPS-17) lies with Secretary C&W (Administrative Department).

District Officer (Buildings) Lodhran allowed to Mr. Muhammad Aslam, Sub Engineer entrustment of charge of Deputy District Officer (Buildings) and to look after the work of Dy. District Officer (Buildings), Dunyapur Vide Order No. 527/DCO/Estt. Dated 31.05.2011. The same was withdrawn after one week vide No. DCO/Estt/583-87 dated 11.06.2011. But the above mentioned Sub Engineer got the power again from Commissioner Multan Division Multan vide order No. EB-1-3/2008, dated 14.06.2011 only after three days which were again cancelled by Commissioner after one week vide No. EB-1-3/2008, dated 22.06.2011. So, he was not authorized in any way to exercise the financial powers as DDO and Dy. District Officer Dunyapur. But he withdrew Rs. 39,512,748 in the above capacity beyond these dates. The detail is given in **Annex-E**.

Audit is of the view that due to weak internal controls, officer exercised the financial power without office order.

Exercising of financial power without order from the competent authority resulted into violation of rules.

Matter was reported to DCO and the DDO concerned during September, 2012. The DDO replied that the version of the Audit regarding entrusting of additional charge as the Deputy District Officer (Buildings) Sub Division Lodhran was not acceptable. The real fact was that owing to the acute shortage of the Deputy District Officer in the whole (C&W) Department, EDO(W&S) Lodhran requested the DCO, Lodhran being the competent authority to post and transfer in BS-11 to BS-18 in accordance with the District business rule 2001 (copy enclosed). Mr. Muhammad Aslam, Sub Engineer, being a senior most was requested to be entrusted the additional charge of Deputy District Officer (Buildings) Sub Division Kehror Pacca. Owing to the appreciation of A-1 record throughout his service, DCO issued an order of the additional charge of the sub engineer as sub division officer, Kehror Pacca/Dunyapur in addition to his own

duties. These orders were further endorsed by the Commissioner Multan Division Multan vide Enst: No.1037-42, dated 17.11.2011 empowering him to exercise powers being a Deputy District Officer. The reply of the DDO was not satisfactory. In DAC meeting held in December, 2013 Committee directed the District Officer (Buildings) to get the irregularity regularized from the Finance Department, Government of the Punjab Lahore. No compliance was shown till the finalization of this Report.

Audit recommends regularization of expenditures, besides fixing of responsibility, under intimation to Audit.

[AIR Para 02]

1.2.2.3 Unjustified Increase in Scope of Work– Rs24.215 Million

According to the Rule 2.6 of West Pakistan Buildings and Roads Department Code, an application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, a rough cost estimate, preliminary plans, information as to the site and other details as may be necessary fully to elucidate the proposals and the reasons thereof.

District Officer (Roads) Lodhran advertised and awarded tender during financial year 2012-13 for Construction of “Missing link M/Road from Nadeem Nagar to Pull Gerah via Basti Khan Wah Length 2860 RFT” for Rs4,271,341 to M/S United Corporation at 4.35% above TS estimate. The scope of work was increased by addition of approaches, culverts and length of road up to 4.91 K.M and Administrative Approval and TS estimate was twice revised up to Rs25,140,000 which showed that scope of work was increased by up to 489% of the original TS estimate instead of submission of proposal for new scheme consisting of extended scope of work for approval. Such increase in scope of work when the work was awarded at 4.35% above estimate was quite unjustified. Further competition and tender form fee was also obtained on the basis of original estimate. Expenditure of Rs24,215,007 had been incurred on the work up to 7th running bill vide MB No.162/236 page No.186 to 194 on the basis of

unauthorized 2nd revision of TS estimate approved by the EDO (W&S) Lodhran.
The detail is as under:

(Rupees in Million)

Detail	Name of work	Scope	TS Estimate	Unauthorized Payment	Remarks
Original TS Estimate	“Missing link M/Road from Nadeem Nagar to Pull Gerah via Basti Khan Wah Length 2860 RFT”	2860 RFT	4.271	24.215	up to 7 th running bill vide MB No.162/236 page No.186 to 194
Unauthorized 2nd Revised TS Estimate	“Missing link M/Road from Nadeem Nagar to Pull Gerah via Basti Khan Wah with additional approaches, Culverts, Length of Road”	4.91 K.M	25.140		

Audit is of the view that due to financial indiscipline the scope of work was increased by up to 489% instead of submission of proposal for new scheme.

Unjustified increase in scope of work resulted in loss to government.

Matter was reported to DCO and the DDO concerned in August, 2013. DDO neither got the record verified nor attended the DAC meeting held in December, 2013. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against officers at fault, under intimation to Audit.

[AIR Para. 07]

1.2.2.4 Violation of PPRA’s Rules for Purchase of Various Items- Rs12.737 Million

According to Rule 12 (1) of the Punjab Procurement Rules, 2009, all Procurements over one hundred thousand rupees and up to the limit of two

million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

- a. Medical Superintendent DHQ Hospital Lodhran incurred expenditure of Rs2.530 million on account of purchase of other store items without advertisement on the PPRA's website.
- b. Medical Superintendent DHQ Hospital Lodhran purchased stationery items of Rs142,568 by calling quotations from the local market without calling tender inquiry or advertisement on the PPRA's website in violation of above rules.
- c. Medical Superintendent DHQ Hospital Lodhran drew Rs7.773 million on account of purchases without processing it through purchase committee of the hospital and by calling simple quotations in violation of PPRA's rules from the market.
- d. Medical Superintendent DHQ Hospital Lodhran incurred expenditure of Rs710,360 on purchase of Laboratory Items and Tibbi Medicines and Rs1.581 Million on purchase of X-Ray Films and Chemicals without advertisement on the PPRA's website.

(Rupees in million)

Sr. No	AIR Para No	Description	Amount
1	5	Expenditure for Purchase of Other Store Items and Stationery items	2.672
2	4	Purchases of bedding clothing X-rays etc	7.773
3	20	Purchase of X-Ray Items, Lab Items and Tibbi Medicines	2.291
		Total	12.736

Point-wise detail is given in **Annex-F**, which clearly showed that expenditures were intentionally split up, and kept under Rs100,000, to avoid the tendering process.

Audit is of the view that due to weak financial controls expenditure was split up to avoid the sanction of competent authority and tendering process.

Unauthorized purchases on quotation by splitting the expenditure resulted in violation of government rules as well as doubtful, uneconomical and unauthorized expenditure.

The matter was reported DCO and the DDO concerned in August 2013. The DDO replied that EDO(Health) had been approached for the finalization of Rate Contract. The reply was not tenable as the provision of Rate Contract had been withdrawn by the Finance Department. DAC in its meeting held in December, 2013, directed the DDO that the expenditure be got regularized from the Finance Department Punjab. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for splitting of expenditure and sanction of expenditure beyond the delegated financial power, besides regularization from the Finance Department, under intimation to Audit.

[AIR Para 05,04,20]

1.2.2.5 Illegal Grant of Time Extension on Applications Received after due Time & Non-Recovery of Penalty - Rs12.507 Million

According to clause 37 read with Clause 39 (a) of the general conditions of the standard contract agreement, if by reason of the amount of extra or additional work of any kind or variation of form, quality or quantity of the works or any part thereof ordered by the engineer Incharge, or any other ground or other special circumstances of any kind whatsoever, the contractor shall apply in writing to the engineer Incharge within 30 days of the date of such circumstances, the full and detailed particulars of his claim on account of which he desires an extension as

aforesaid. The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor.

District Officer (Buildings) Lodhran allowed time extensions to the contractor during the financial year 2011-12 after the stipulated period on application which were not acceptable under any law or legal provisions. In these cases penalty at maximum rates was applicable and engineer In-charge had no discretion to give any relief where application was received after prescribed period. Contractors were illegally gratified and penal amount was not recovered. The detail is enclosed in **Annex-G**.

Audit is of the view that due to weak internal control, time extension was allowed after stipulated time.

Time extension after stipulated time resulted into violation of rules.

Matter was reported to DCO and DDO concerned. The DDO replied that the audit pointed out the extension of time limit was granted illegally, which was far from reality as per contract agreement Clause-39 (a), which states that the Engineer Incharge was competent for granting extension in time limit. The reply of the DDO was not tenable. In DAC meeting held in December, 2013, Committee directed the District Officer (Buildings) to get the unauthorized grant of time extension regularized from the Finance Department, Government of the Punjab or to affect recovery. No progress was shown till the finalization this Report.

Audit recommends regularization of expenditures, besides fixing of responsibility, under intimation to Audit.

[AIR Para 03]

1.2.2.6 Irregular Purchase without Observing PPRA Rules – Rs3.796 Million

According to Rule 4 of the Punjab Procurements Rules, 2009, procuring agencies, while engaging in procurements, shall ensure that the procurements are

conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical. Further, according to Rule 12 (1) of Punjab Procurements Rules, 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

District Officer (Sports) Lodhran incurred heavy expenditure of Rs3.796 million on account of purchase of sports items during financial years 2011-13 in violation of the above rule. The purchase process was completed by calling simple quotations through advertisement in newspaper instead of floating advertisement on PPRA's Website for tender process for economical purchase through open competition. **Annex-H**

Audit is of the view that due to weak financial management, PPRA rules were not followed.

This violation of the rules resulted into uneconomical purchase.

Matter was reported to DCO and DDO concerned in August, 2013. The DDO replied that all purchases were made after calling quotations through newspaper add, at competitive lowerrates offered by the bidders. However, rules would be followed in future. DDO neither got the record verified nor attended the DAC meeting held in December, 2013. No further progress was intimated till the finalization of this Report.

Audit recommends strict action against the concerned, besides regularization of the expenditure from the Finance Department, Government of the Punjab, under intimation to Audit.

[AIR Para 3]

1.2.2.7 Irregular Purchase of Furniture without advertisement - Rs3.412 Million

According to Rule 12 (1) of the Punjab Procurement Rules, 2009, all Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. Further, According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-1, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Deputy District Officer Education (EE-W) Kehror Pacca, controlling officer of the Government Primary & Middle Schools, allowed the payment on account of purchase of furniture for Rs3.412 million during financial year 2011-12. Audit observed that all the expenditure was incurred by calling quotations without issuing letter for calling quotations and quotations were without date but giving the detailed description of furniture. Payment was allowed without deducting the income tax & sales tax amounting to Rs665,340. Physical verification of furniture of schools found quality of furniture inferior while comparing with the price paid. **Annex-I**

Audit is of the view that due to weak financial management of department, furniture was purchased without observing the government Rules.

Non observance of procurement rules resulted into uneconomical purchase and loss to government.

The matter was reported to DCO and the DDO concerned during August, 2013. The DDO replied that a letter had been issued to EDO Education, Lodhran for constitution of inquiry committee to probe into the matter accordingly. In DAC meeting held in December, 2013, Committee directed the EDO to obtain the inquiry

report and produce to Audit for verification. No further progress was intimated till the finalization of this Report.

Audit recommends inquiry at appropriate level, besides corrective measures, under intimation to Audit.

[AIR Para01]

1.2.2.8 Irregular Purchase of LP Medicines – Rs1.856 Million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the following guidelines were issued for incurring expenditure on local purchase of medicines.

- i. LP drugs should be received, defaced and issued from store against the proper acknowledgment on the register.
- ii. Discount rate for drugs of national firm should be from 8 to 12%.
- iii. Consultant recommending medicines will put his stamp with name.
- iv. Separate treatment register should be maintained encompassing name, registration number, address, diagnosis and medicines etc.
- v. Pharmacists should verify the bills in comparison entries in the stock register.

DHQ Hospital Lodhran incurred expenditure of Rs1.856 million on account of LP of medicine from local supplier. The whole expenditure was held irregular on the basis of the following observations:

1. All the medicines were purchased from Imran Medical Store throughout the year without obtaining competitive rates.
2. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained for the period 2012-13

3. All medicines were purchased on the demand of dispenser/store keeper throughout the year.
4. No proper issuance record i.e. indents and acknowledgment of recipient was available on record
5. No OPD slips were attached with the bills
6. Bills with stock entries were not verified by the pharmacist/Medical Officer.
7. Medicines were consumed without proper maintenance of treatment register and authentication of the concerned MO on duty.
8. LP medicines were to be purchased for particular patient after complete diagnosis and prescriptions of the Doctor but in this case the medicines were purchased in bulk without any prescription despite the availability of the separate budget for emergency purchase and bulk purchase.

Audit is of the view that due to weak monitoring controls, the medicines were purchased and consumed in irregular manner.

Irregular purchase and consumption of medicines resulted in violation of government instructions and loss to government.

The matter was reported to DCO and the DDO concerned in August 2013. DDO replied that the medicine was purchased on need basis and all bills were authenticated by the concerned and after fulfillment of the codal formalities. In DAC held during December, 2013, DAC directed the DDO to submit para wise comments of all points or to get the expenditure regularized from the Finance Department. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for making irregular purchase and doubtful consumption of LP medicines, under intimation to Audit.

[AIR Para 15,19]

1.2.2.9 Unauthorized Appointment of Work Charge Employees - Rs1.564 Million

According to Para 2 of preface of Notification No.RO (Tech) FD 2-2/2001 dated 03.11.2008 and No.RO (Tech) FD 2-2/2010 dated 14.03.2011 of Government of Punjab Finance Department, appointment to a post may be made by the competent authority under Delegation of Financial Power Rules 2006 subject to the following conditions: -

- a) The post(s) shall be advertised properly in the leading newspapers.
- b) The recruitment to all the posts shall be made on the basis of merit specified for the regular establishment vide para 11 of the Recruitment Policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004.

District Officer (Buildings) Lodhran withdrew Rs1.564 million on account of wages of workcharge employees. The appointments of work charge staff were made without advertisement in the newspaper and observing the merit. The expenditure was incurred against civil works maintenance and repair of buildings.

Audit is of the view that due to weak internal controls appointments were made in violation of government instructions.

Due to unauthorized appointment of work charge employees, the withdrawal of funds from public exchequer was irregular.

The matter was reported to DCO and the DDO concerned in August 2013. DDO replied that the matter was in court regarding appointment of work charge employees. In DAC held during December, 2013, the committee directed that the decision of the court may be provided. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for unauthorized appointment of work charge establishment, besides regularization of expenditure from the Finance Department, under intimation to Audit.

[AIR Para 20]

1.2.3 Weak Internal Controls

1.2.3.1 Overpayment due to Non-deduction of Shrinkage in the Earth Work for Bank Measurements – Rs7.411 Million

According to the direction in chapter 3 of MRS for Earth Work (Excavation & Embankment at Serial No. 2(b), deduction for settlement from the bank measurement when the earth work is done by machines, deduction of shrinkage from 3% to 6% should be agreed to with the contractor.

District Officer (Roads) Lodhran made payments to the contractors during the financial year 2012-13 but did not deduct Rs 7,411,150 on account of shrinkage of earth for making of embankment work from 3% to 6% from contractor's bills. The detail is as **Annex-J**.

Audit is of the view that due to weak internal controls, shrinkage of earth work was not deducted from the payments of contractor.

Non deduction of shrinkage of earth resulted in loss to government.

Matter was reported to DCO and the DDO concerned in August, 2013. DDO neither got the record verified nor attended the DAC meeting held during December, 2013. No further progress was intimated till the finalization of this Report. No further progress was shown till finalization of this Report.

Audit recommends recovery of amount, besides fixing of responsibility against officers at fault, under intimation to Audit.

[AIR Para 04]

1.2.3.2 Payment of Quantities in Excess of Actual Work Done at Site - Rs7.019 Million

According to Secretary (C &W) Department Lahore letter No. SOR-I (C&W) 1-42 (MISC) dated 30.07.1997, 'the work may be executed strictly according to the scope and provision of the technically sanctioned estimates. Items of work executed in violation of the provision of the sanctioned estimate will not be entertained.' Further, 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 through fraud or negligence on his part.

District Officer (Roads) Lodhran made excess payment to contractor amounting to Rs7.091 million in the different development works by making payment of quantities in excess of actual work done at site. Further, defective work was also paid for without removing deficiencies. The detail is in **Annex-K**.

Audit is of the view that due to weak internal controls the contractor was paid for the work not done at site or for defective work.

Payment to contractor without work or for defective work resulted in overpayment to the contractor and loss to government.

The matter was reported DCO and the DDO concerned in August 2013. DDO neither got the record verified nor attended the DAC meeting held during December, 2013. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for acceptance of defective work and overpayment to the contractor by the Sub-Engineer, Deputy District Officer and District Officer (Roads), besides recovery of Government loss under intimation to Audit.

[AIR Para. 28, 29, 30, 31]

1.2.3.3 Non Imposition of Penalty for late completion of works and Recovery -Rs5.186 million

According to clause 39 (a) of contract agreement” The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the programme of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the

engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(b) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date.

District Officer (Buildings) Lodhran granted the time extension to the contractors without imposing minimum penalty @ 1.00% of TS estimates. This resulted into non imposition of penalty and recovery of amount from the contractors amounting to Rs 5,186,000 as detailed in **Annex-L**.

Audit is of the view that due to weak internal control, penalty in accordance with the clause of agreement was not imposed.

Non imposition of penalty resulted into loss to the government.

Matter was reported to DCO and the DDO concerned during August, 2013. The DDO replied that the audit pointed out that while granting extension of time limit imposition of minor penalty resulted into loss to the Government to Rs5,186,000, which was not based on real fact. The reply of the DDO was not satisfactory as record of imposition and computation of penalty was not provided for audit verification. In DAC meeting held in December, 2013, Committee directed the DDO to provide the record for audit scrutiny. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of amount, besides fixation of responsibility against officers at fault, under intimation to Audit.

[AIR Para 09]

1.2.3.4 Excess Payment to Contractor beyond the Technical Sanctioned Estimate - Rs4.660 Million

According to Secretary (C &W) Department Lahore letter No. SOR-I (C&W) 1-42 (MISC) dated 30.07.1997, 'the work may be executed strictly according to the

scope and provision of the technically sanctioned estimates. Items of work executed in violation of the provision of the sanctioned estimate will not be entertained.’

District Officer (Roads) Lodhran made excess payment of Rs4,660,277 in the work “Const. of Footpath/street light from MailsiChowk to BukhariChowk, KehrorPacca City” to the contractor by ignoring the limitations of the technical sanctioned estimate. An amount of Rs2,454,637 was paid on account of providing TST without any provision in the T.S. estimate in the 4th and running bill dated 17.04.2013 vide MB No.317/3621 Page No.64 to 72. The detail is in **Annex-M**.

Audit is of the view that due to weak internal controls and inefficiency of the management, excess payment was made to the contractor.

Making excess payment by ignoring the limitation of TS estimate resulted in loss to government.

The matter was reported to DCO and DDO concerned in August 2013. DDO neither got the record verified nor attended the DAC meeting held in December, 2013. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned for making payment by ignoring the limitation of TS estimates, besides regularization from the Finance Department, under intimation to Audit.

[AIR Para 11]

1.2.3.5 Unjustified Fuel Consumption in Generator -Rs3.250 Million

According to rule 2.33 of PFR Vol-I, every government should realize fully and clearly that he will held personally responsible for any loss sustained to government through fraud or negligence on his part.

MS DHQ Hospital Lodhran obtained doubtful ‘Fuel Consumption per Hour’ (FCPH) for a 100KVA generator @ 28 liters per hour and utilizing that generator at this doubtful rate in order to misappropriate the POL. FCPH of

generator was unjustified and was very high because same capacity (100KVA) generator was working @ 11 liters per hour in DHQ hospital Multan.

Later on, while shifting of hospital in new building the FCPH of that 100 KVA generator was again obtained and Foreman In-charge of Auto Workshop Health Multan reported consumption @ 11 liters per hour vide letter. No. 04 dated 29.01.2013. Therefore, this generator might had been used for misappropriation of POL. Audit worked out the under mentioned recovery:

(Amount in rupees)

Period	Hours Worked	POL Used as per Doubtful letter No. 4303 dated 31.05.2010 @ 28 liters per hour	POL to be Used as per letter No. 04 dated 29.01.2013 @ 11 liters per hour	Extra Claimed/ Misappropriated	Average Rate / Liter in Rupees	Amount Recoverable
2010-11	1,705	41,736	18,755	22,981	100	2,298,100
2011-12	515	14,420	5,665	8,755	100	875,500
2012-13	240	3,400	2,640	760	100	76,000
Total	2,460	59,556	27,060	32,496		3,249,600

Audit is of the view that due to weak management controls and possible malafide intent, fuel consumption was obtained and generator was operated at that exorbitant rate.

The POL was misappropriated by showing the operation of generator on a doubtfully obtained fuel consumption rate, which resulted in loss to Govt.

The matter was reported to DCO and DDO concerned in August 2013. DDO replied that to preserve the costly vaccines, use of Air Conditioners was necessary. The reply was not tenable as the capacity of generator, working at THQ Hospital JalalpurPirwala, had an average of 25 liters per hour in all seasons. Also, the average consumption of POL for generator working at DHQ Hopsital Lodhran had been reported as 11 liters per hour by foreman auto workshop Multan. In DAC meeting held in December, 2013, Committee directed the EDO

(Health) to enquire into the matter and seek explanation from the health auto workshop Multan for discrepancies. No progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for unjustified drawl of POL for generator on bogus per hour consumption certificates, besides recovery from the defaulters, under intimation to Audit.

[AIR Para 01]

1.2.3.6 Excess Payment to the Contractor by Cutting in the Bid Schedule of the Contractor – Rs710,500

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

District Officer (Roads) Lodhran allotted the work of S/R to Noor Shah Gillani to BDK Road length 3.00 K.M costing Rs 2.9 million vide letter No.4690 dated 29-3-2012 as per TS rates, whereas during the scrutiny of bid schedule it was revealed that the contractor actually quoted the rate 24.5% below TS estimates which was tampered by cutting the originally quoted rate and new rate as per TS estimate was written on the bid schedule. Further tender opening committee did not sign the cutting.

All above reveals that the contractor was benefited by tampering the rates of bid schedule which resulted into excess payment of Rs710,500 to the contractor as detailed below:

Rate Quoted in the bid	Rate tampered	Total Amount of Work	Excess
24.5% below than TS Estimate	As per TS estimate	2,900,000	710,500

Tampering of bid schedule of the contractor resulted into excess payment to the contractor.

Due to weak financial management cutting was not checked by the concerned authority which resulted into loss to the government

Matter was reported to the DCO and the DDO concerned in September, 2012. The DDO replied that there was no tampering made and record may be verified to settle the Para. The reply of the DDO was not supported with any documentary evidence. In DAC meeting held in December, 2013, Committee directed the EDO (F&P) to conduct the fact finding inquiry regarding the tampering of the bidding documents and submit his report for audit verification on 03.01.2014. The EDO(F&P) through his office letter No.10/EDO(F&P) dated 04.01.2014 issued the Inquiry Report stating that the tampering in tender documents had been established and Government had suffered a loss of Rs.710,500 due to said tampering. The Inquiry Officer further recommended lodging the case with the Anti-Corruption Dept. as well as departmental action against the responsible(s) along with recovery of the amount from the concerned contractor. Committee decided to initiate necessary action in the light of the findings of the Inquiry Report. No progress was shown till finalization of this Report.

Audit recommends inquiry at appropriate level for fixing of responsibility against officers at fault, under intimation to Audit.

[AIR Para 18]

**1.3 Paras Enlisted in Annex-I
(Non Compliant) of Printed Audit
Report for the Audit Year 2012-13**

1.3.1 Non Recovery of Liquidity Damages - Rs 770,850

According to Para 50(i) of Purchase Manual, Chapter VII, liquidity damages should be levied at the uniform rate of 2% of the value of the contract per month or a part thereof for the stores supplied late. According to Para 3 of the supply order issued by MS, if the contractor fails to adhere to the delivery schedule, i.e. 45 days, liquidity damages @ 2% or the part thereof will be imposed.

MS THQ Hospital Kehror Pacca received late supply of machinery and equipment purchased from PMDGP funds but did not deduct/recover liquidity damages amounting Rs 397,510 and Executive District Officer (Education) also received late supply of furniture and laboratory items but did not deduct / recover liquidity damages amounting Rs 373,340 as detailed below. **Annex-N**

(Amount in rupees)

Name of Formation	Amount
EDO(Education)	373,340
MS THQ Kehrorpacca	397,510
Total	770,850

Audit is of the view that due to weak financial management, liquidity damages were not recovered.

Non recovery of liquidity damages resulted in loss to public money and violation of government instructions.

The matter was reported to the DCO and the DDOs concerned during July, 2012. The DDO (H) replied that the matter had been taken up with the supplier firms through the Executive District Officer Health Lodhran for recovery of Liquidity damages and the Executive District Officer (Education) replied that all the material was received and entered in stock register.

The replies of the DDOs were not tenable as the DDO produced the copy of letter addressed to EDO (H) Lodhran for recovery from the defaulter firms but

no progress in recovery was shown and record revealed that supplies were received late.

DAC meeting was held on 27th& 28th September, 2012. The DAC directed the DDOs to affect the recovery and to produce delivery challans, bilty Nos. and Physical Inspection reports in support of his reply for further verification of actual dates of delivery within 15 days respectively. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility, under intimation to Audit.

[AIR Paras 01&03]

1.3.2 Irregular Purchase of Laboratory Items – Rs 663,760

According to Para No. 07 (i) of Purchase Manual, Indent of the value exceeding Rs:1 lac should be advertised in the press.

Medical Superintendent, D.H.Q Hospital, Lodhran withdrew amounts for purchase of laboratory items worth Rs 663,760. For this purchase, no advertisement was made in the press and all bills were drawn by preparing small bills below 1 lac. Such practice was adopted to avoid open competition and rates were charged with own will. Detail of the purchase is given below:

(Amount in rupees)

Cheque No. and date	Nature of the bills drawn	Name of firm	Amount drawn
1802660 dated 15-06-2012	HBS,HCV &HiV device	Fahad Enterprises	81650
1800717 dated 26-03-2012	HBS,HCV &HiV device	Fahad Enterprise	98235
1800678 dated 22-3-2012	HBS,HCV &HiV device	Fahad Enterprise	91000
1800949 dated 07-04-2012	HBS,HCV &HiV device	Fahad Enterprise	94250
11658871 dated 24-08-2011	HBS,HCV &HiV device	Fahad Enterprise	99330
1800678 dated 22-03-12	Different laboratory kits.	Fahad Enterprise	99965
11658871 dated 24-08-2011	HBS,HCV &HiV device	Fahad Enterprise	99330
Total			663760

Audit is of the view that due to weak financial management, irregular purchase of laboratory items was made.

Irregular purchase of laboratory items resulted in violation of government instructions.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that the office of the Medical Superintendent DHQ Hospital Lodhran requested many times to EDO (H) Lodhran vide letter No. 2247/DHQ Dated 19th July 2011 & No. 2966/DHQ Dated 29th September 2011 for rate contract of Lab Items/ LP Bulk/ Other store/X-Ray etc but EDO (H) Lodhran did not make rate contract. The purchase was made on various occasions according to requirements.

The reply was not tenable as the DDO produced the copy letter submitted to the EDO (H) Lodhran for rate contract and without preparation of annual demand and all the purchases were made by calling quotations which was irregular as demand was collected after calling quotations and quotations were received late as mentioned in the quotation call letter for submission of quotations within one week but received after two weeks which revealed that self favored firms were obliged.

The matter was discussed in DAC meeting held on 27th & 28th September, 2012. The Committee directed the MS (DHQ) Hospital to get the unauthorized purchases to be regularized from the Finance Department, Government of the Punjab within one month. No further progress was intimated till the finalization of this Report.

Audit recommends action against responsible, besides regularization of expenditure from the Finance Department, under intimation to Audit.

[AIR Para2]

1.3.3 Loss to Government due to Allowing Excess Rate of Item Cement Concrete Brick Ballast – Rs 641,090

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Chief Engineer Punjab approved the TS estimate which included the rate of item Cement Concrete Brick Stone Ballast 1.5 to 2" 40 mm to 50 mm gauge in foundation and plinth ratio 1:4: 8 of Rs 8148.40 in the work W/I of M/R from Ghousia Chowk to Major Aslam Shaheed Chowk Via HafizulQuaran Chowk, whereas the at the time of execution, the engineer in-charge executed the item with the ratio of 1:6:18 having rate 6052.95% instead of ratio of 1:4:8 but did not reduce the rate of the item at the time of making the payment to the contractor which resulted in excess payment amounting Rs 641,090 as detailed below:

(Amount in rupees)

Name of Item	MB# & P#	Quantity in CFT	Rate Allowed after adding cushion 4.3% 1:4:8	Actual Rate after adding cushion 4.3% 1:6:18	Excess Rate per hundred sft	Amount Excess Paid
Cement Concrete Brick Stone Ballast 1.5 to 2" 40 mm to 50 mm gauge in foundation and plinth ratio 1:6:18	Item # 149th Running bill MB#274/1915 P#138	29333 cft	8498.78%	6313.22% page 40 Ch# 6 MRS 3rd Q 2011	2185.56%	641,090

Audit is of the view that due to weak financial management, excess payment was made to contractor.

Excess payment resulted in loss to the government.

The matter was reported to the DCO in August, 2012. The DDO replied that the item rate reflected on acceptance letter, approved by the Competent Authority (in this case was Chief Engineer, DS&M Punjab Lahore), was paid to the contractor. So no excess payment was involved.

DDO provided the approval of tender from the Chief Engineer showing the rate of Cement Concrete Brick Stone Ballast 1.1/2 to 2" gauge in foundation and plinth ratio 1:6:18 complete in all respect including supply of all material showing the rate of Rs. 8498.78 and same was mentioned in acceptance letter while the rate analysis shows the Ratio of 1:4:8.

DAC meeting was held on 12th December, 2012. The committee directed the DDO to provide the item wise rate according to FD letter. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility against the concerned, under intimation to Audit.

[AIR Para 13]

1.3.4 Irregular Expenditure on Account of Local Purchase of Medicine in Bulk - Rs 640,425

According to Rule 12(2) & 13 of the Punjab Procurement Rule 2009, all procurement opportunities over one million rupees should be advertised on the PPRA website as well as other print media or newspaper having wide circulation.

MS, THQ Hospital, Dunyapur purchased medicine locally and in bulk by only calling simple quotation from the firm Malik Medical Makhdoom Aali as detailed below:

(Amount in rupees)

Bill No	Date	Dealer	Purpose	Amount
104	22.12.2011	Malik Medical Hall Dunyapur	Medicine	49920
109	16.1.2011	Malik Medical Hall Dunyapur	Medicine	49915
217	26.6.2012	Malik Medical Hall Dunyapur	Medicine	99980

105	5.10.2011	Malik Medical Hall Dunyapur	Medicine	99945
212	28.5.2012	Malik Medical Hall Dunyapur	Medicine	99810
223	16.6.2012	Malik Medical Hall Dunyapur	Medicine	90970
115	2.3.2012	Malik Medical Hall Dunyapur	Medicine	49950/
118	21.4.2012	Malik Medical Hall Dunyapur	Medicine	99935
Total				640425

Following shortcomings were noticed which needs justification:

1. No advertisement was made for open competition for bulk purchase.
2. No individual requisition / demand by the emergency department was obtained.
3. During the year, purchase was made by the same medical hall in simple call quotation.
4. No contract was made during the year for economical purchase.
5. Consumption record was also unauthenticated.

Audit is of the view that due to weak internal controls, irregular purchases were made.

Irregular purchases resulted in loss to public money.

The matter was reported to the DCO during July, 2012. The DDO replied that local purchase of medicines was made according to the requirement of the hospital for emergency, labour room and Anesthesia department after receiving requisition of the medicines store keeper and Anesthetist. No medicines were purchased for OPD department. No rate contract / agreement was made from the Health department. All the medicines were purchased to run the hospital and provide relief to the patients coming in the emergency department and labour room. Purchase was made after fulfilling all the codal formalities and within the competency of the DDO.

The reply was not tenable because following deficiencies were observed in the purchase process:

1. All purchases were made from one supplier during the complete financial year.
2. Call quotation letters were issued to same firms with identical process.
3. Purchases were made while intentionally keeping the value of purchase below Rs.100,000 to avoid the tender process.

DAC meeting was held on 27th & 28th September, 2012. DAC directed the DDO to get the irregularity regularized from the competent authority. No further progress was intimated till the finalization of this Report.

Audit stresses for regularization, besides action against the responsible, under intimation to Audit.

[AIR Para 04]

1.3.5 Unjustified Expenditure on Account of Electricity Charge – Rs 552,667

According to Para (v) of the Notification No.FD.SO(GOODS)44-4/2010 dated 9th August, 2010, all departments shall prepare special plan for energy conservation to save un-necessary expenditure on account of telephone, electricity and gas charges in view of existing energy crisis. The plan shall entail measures such as strict avoidance of use of air conditioner (A.Cs) between 0800 to 1100 hours. Similarly, to ensure reduction in expenditure on account of telephone facility, prescribed limit of office/residential telephones shall be strictly adhered to. There shall be no unnecessary spending on repair and maintenance of vehicles including luxury items, and there shall be judicious use of stationery, especially paper. For curtailing POL related expenditures, the Departments shall ensure economical use of official vehicles within ceiling fixed for the purpose.

The District Coordination Officer, Lodhran, allowed withdrawal of Rs. 552,667 on account of electricity charges for the office and camp office/

residence without justification of excess consumption of electricity in camp office/ residence during the year 2011-12. The detail is given below:

(Amount in rupees)

Sr.No	Month	DCO office Meter No (21-15421-0167800)	CAMP OFFICE Meter No (21-15421-0211800)	Residence
1	June 2011	11506	76768	1607
2	July 2011	48414	121621	0
3	August 2011	26128	443	0
4	September 2011	29191	45789	0
5	October 2011	19899	31983	0
6	November 2011	183	0	0
7	December 2011	20876	42228	0
8	January 2012	26449	0	0
9	February 2012	11196	0	0
10	March 2012	24288	14098	0
Total		218130	332930	1607

Following irregularities were noticed which make the expenditure unjustified:

1. The electricity meter No: 21-15421-0211800 of DCO camp-office remained in the use of DCO residence, due to which excess payment was made on the electricity of camp office.
2. DCO office consists of many branches/staff and office remained open till late nights, but the electricity bills of camp office/ residence are more than DCO office.
3. Rs.218130 were incurred on DCO office on electricity during the year, while Rs.332,930 were incurred on camp office/ residence - Rs.114,800 more than DCO office.
4. During the month of June 2011, Rs. 1607 only were paid for the electricity meter of DCO residence

Audit is of the view that due to weak internal controls, unjustified expenditure on account of electricity charges of camp office was incurred.

Unjustified expenditure on account of electricity charges of camp office resulted in loss to Government.

The matter was reported to the DCO during July, 2012. The DDO replied that audit observation had been noted for future compliance.

The reply was not tenable as no justification of excess expenditure on account of electricity charges of DCO camp office had been provided to justify the excess expenditure on provision of electricity to DCO camp office. DAC meeting was held on 27th & 28th September, 2012. The DAC directed the DDO to provide detailed justification for excess expenditure on electricity charges of DCO's Camp Office with reference to bifurcation of expenditure incurred on payment of electricity charges of DCO's residence and Camp-Office within fifteen days. No further progress was intimated till the finalization of this Report.

Audit recommends recovery on the basis of assessment/ load capacity of electricity used in residence, under intimation to Audit.

[AIR Para7]

1.3.6 Imposition of Nominal Penalties on Defaulting Contractor under Self Discretion – Rs 539,197

According to Clause 37, read with Clause 39 (a) of the general conditions of the standard contract agreement, if by reason of the amount of extra or additional work of any kind or variation of form, quality or quantity of the works or any part thereof ordered by the engineer Incharge, or any other ground or other special circumstances of any kind whatsoever, the contractor shall apply in writing to the engineer Incharge within 30 days of the date of such circumstances, the full and detailed particulars of his claim on account of which he desires an extension as aforesaid. The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor.

During the audit of DO Buildings Lodhran, it was observed that work of Up-Gradation of Govt. Girls Elementary School Quaid Abad was awarded to

M/S. IrshadDogar Contractor vide No. 450 dated 26.08.2009 of DO Building Lodhran for Rs. 64,08,254/- with a completion limit of 6-months. Contractor failed to complete the work within stipulated period and did not apply for extension of time within 30 days of the completion date. Rather he applied after two years on 09.01.2012 for extension of completion time. As per law, his application was not to be entertained and he was liable to be penalized at full rate i.e @ 10% of the cost of work. He also did not observe TS Estimate and far less quantities of work were carried out and TS Estimates were revised after two year vide DO Building letter No. 2301 dated 01.03.2012. The work was completed with total cost of Rs. 5,424,018. He was only penalized for Rs. 3,204/- @ Rs. 0.05% which indicates bargaining with contractor. Penalty of Rs. 542,401/- was to be imposed upon him. The difference of Rs. 539,197 needs to be recovered either from contractor or from the officer who extended undue favour beyond his authority.

Audit is of the view that due to weak internal controls, less penalty was imposed against defaulter contractor.

Less penalty resulted in loss to Government for Rs. 539,197/-

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that the Audit pointed out that the extension of time limit was granted illegally which was not acceptable and far from the reality, as per contract agreement under Clause-39 (a) the Engineer In-charge was competent for granting extension in time limit. The verbatim copy is as under:

“The contractor shall pay as compensation an amount equal to one percent of the amount of contract, subject to a maximum of 10% or such smaller amount as the engineer-in-charge (whose decision in writing shall be final) may decide the amount of the estimated cost.” In the ibid clause, the extension in time limit granted by the competent authorities is intact, there is no violation of the rules. It is therefore requested that record may please be verified and para should be settled.

Reply of the DDO was not satisfactory as the penalty imposed was 0.05% which was less than 1% and there was misinterpretation of powers defined in clause 39 of tender agreement.

The matter was discussed in detail in DAC meeting held on 27th & 28th September, 2012. The Committee did not agree with the reply of the DDO and directed the DDO to compute the penalty from case to case according to work completed / remained unfinished and make recovery within 15 days. No further progress was intimated till the finalization of this report.

Audit recommends recovery, besides fixation of responsibility, under intimation to Audit.

[AIR Para12]

1.3.7 Excess Payment to Contractor due to Charging Excess Rate – Rs 471,462

According to Rule 32 of Punjab Local Government Ordinance,2001 and Rule 2.10(a)(1) of Punjab Financial Rules Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

District Officer Roads, Lodhran allowed the premium on non-schedule items which resulted in excess payment to the contractor amounting to Rs.471,462. Allowing premium of 4.50% above on the non-schedule rates resulted in excess payment to the contractor. **Annex-O**

Audit is of the view that due to weak internal controls, excess payment was made.

Excess payment resulted in loss to government.

The matter was reported to the DCO in August, 2012. The DDO replied that the schemes were technically sanctioned by the Chief Engineer Punjab District Support and Monitoring Department Lahore vide memo No. shown against each Foot Path and Street Light from Ghousia Chowk to Bukhari Chowk in Kahror Pacca City. The reply of the DDO was not satisfactory as the DDO did not provide the rates approved and allowed as per rates of non-schedule items approved by the competent authority. DAC meeting was held on 12th December, 2012. The Committee directed the DDO to produce complete record to justify the rates allowed and rate analysis. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixing of responsibility, under intimation to Audit.

[AIR Para 03]

1.3.8 Irregular Purchase of X-Ray Film by Splitting of the Voucher – Rs 399,504

According to Rule 12(2)&13(1) of the Punjab Procurement Rules, 2009, all procurement opportunities over one million rupees should be advertised on the PPRA website as well as other print media or newspaper having wide circulation.

M.S THQ Hospital Dunyapur incurred expenditure on account of purchase of X-Ray film by splitting up the voucher and without observing codal formalities in violation of Govt. instruction.

(Amount in rupees)

Bill No	Dated	Suppliers	Amount
204	15.6.2012	Ghabrou Enterprises, Khanewal	99,876
185	13-4-2012	Ghabrou Enterprises, Khanewal	99,876
140	8-10-2012	Ghabrou Enterprises, Khanewal	99,876
163	7-2-2012	Ghabrou Enterprises, Khanewal	99,876
	Total		399,504

Following shortcomings were also noticed:

1. Annual Requisition and demand was not shown to Audit.

2. All the purchases were made on quotation from the same supplier which needs justification.
3. Rates variation was noticed in purchase of developer/fixer with comparison to the rates of THQ Hospital Kahrora Pacca.

Audit is of the view that due to weak internal controls, irregular purchases were made.

Irregular purchases resulted in violation of government instructions.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that no rate contract/ agreement for the purchase of X-Ray Films were made by the department. All the purchases were made according to the hospital requirement within the competency of the DDO. No irregularity was made and all the codal formalities were observed.

The reply was not tenable as during verification of record it was observed that:

1. All requisitions were without date.
2. Purchases were made from the same supplier while keeping the purchase order below Rs.100,000 to avoid the tendering process.

DAC meeting was held on 27th & 28th September, 2012. The DDO apprised the Committee concerning his contention given in reply. DAC did not accept the DDO's reply and directed the DDO to submit detailed reply with reference to record verification comments within 15 days. No further progress was intimated till the finalization of this Report.

Audit stresses for regularization, submission of detailed reply with reference to record verification comments, besides action against the responsible.

[AIR Para 07]

1.3.9 Unjustified Payment of Conveyance Allowance- Rs 398,340

According to Finance Department letter No.PC.2-1/2011 dated 11-07-2011 and clarification issued vide letter No.FD.SR.1.9-4/86(PR)(P) dated 15-10-2011, conveyance allowance is not admissible to those employees who are residing in the residential colonies situated within work premises.

MS D.H.Q Hospital, Lodhran did not deduct the conveyance allowance from the pay of the employees who were residing in the government residences and, at the same time, they were getting conveyance allowance in their monthly salaries which were quite unjustified in the light of the above rule. **Annex-P**

Audit is of the view that due to weak internal controls, unjustified payment of conveyance allowance was made.

Unjustified payment of conveyance allowance resulted in loss to government.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that the notice was served to the concerned residential staff for recovery vide this office letter No. 2920/DHQ Dated 27th August 2012. Recovery will be made from concerned staff on monthly basis. Progress would be shown to Audit in SDAC meeting. The reply was not tenable as no progress regarding recovery of conveyance allowance illegally allowed was made and change form for stoppage of further payment was not submitted to the DAO, Lodhran.

The matter was discussed in DAC meeting held on 27th & 28th September, 2012. The Committee directed the DDO to initiate the recovery process immediately while submitting the change forms of concerned staff to DAO, Lodhran and produce the documentary evidence to this effect within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, besides submission of change forms of concerned staff to DAO, under intimation to Audit.

[AIR Para 3]

1.3.10 Excess Payment of Connection Charges of Street Lights – Rs 396,293

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

District Officer (Roads) Lodhran allowed the connection charges of Rs 13,636 per street light in the work Widening and Improvement M/R From Ghousia Chowk to Major Aslam Shaheed Chowk Via HafizulQuaran Chowk, at Kehror Pacca, whereas in the same period and same tehsil, the District Officer Roads allowed the rate of Rs 10,000 per street light in the work Bukhari Chowk to Railway Chowk Sheikh Asim Petrol Pump and Work Ghousia Chowk to Bukhari Chowk at Kehror Pacca. Allowing the excess rate of connection charges in the above mentioned work resulted in excess payment to the contractor amounting Rs 396,293 as detailed below:

(Amount in rupees)

Name of item	Unit	Rate	Rate approved in other cases	Excess Rate	Quantity	Amount
P/Fixing of street lights complete in all respect	Each	13636	10000	3636	53	192,708
Add Premium paid 4.3%	Each	93172	89331	3841.23	53	203,585
Total Excess Paid Amount						396,293

Audit is of the view that due to weak financial management, excess payment was made to contractor.

Excess payment resulted in loss to the government.

The matter was reported to the DCO in August, 2012. The DDO replied that no individual or per street light connection charges were paid. The connection charges were to be paid to WAPDA/MEPCO authorities. The rate analysis and rates as per item rates was approved by the Competent Authority (in this case Chief Engineer DS&M) and had been paid accordingly. Furthermore, Chief Engineer was the competent authority to pay preview on non-schedule items. Hence no advance payment was involved. The reply of the DDO was not satisfactory as the excess rate of fixing of street lights were approved than the rates of approved by the same authority fixing of street lights in the same area.

DAC meeting was held on 12th December, 2012. The Committee directed the DDO to provide the Rate Analysis. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility against the concerned, under intimation to Audit.

[AIR Para 16]

1.3.11 Irregular Purchase of Medicines without Obtaining Security Deposit - Rs 362,468

According to Rule 40(i) of the Purchase Manual, while placing the order, security deposit @ 5% from registered firms and 10% from unregistered firms should be obtained

Medical Superintendent DHQ Hospital, Lodhran purchased medicines from the firms without obtaining security deposit in violation of the rule mentioned above. The detail of supply orders and security deposit amounts are as in **Annex-Q**.

Audit is of the view that due to weak financial management, medicines without obtaining security deposit were purchased.

Purchase of medicines without obtaining security deposit resulted in violation of government instructions.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that as the rate contract was done by the Executive District Officer Health Lodhran hence the responsibility to forfeit security deposit was of Executive District Officer Health Lodhran. The DDO had intimated the matter to Executive District Officer Health Lodhran along with the list of defaulters. Reply of the DDO was not tenable as it was the duty of DDO to obtain performance security for whole issuing supply order.

DAC meeting was held on 27th& 28th September, 2012. The DAC directed the EDO (Health) to take up the matter with the Secretary (Health) for non-deposit of security deposits by concerned suppliers. The DAC further directed that the irregularity be got regularized from the competent authority within 30 days. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, regularization of expenditure from competent authority, besides fixation of responsibility, under intimation to Audit.

[AIR Para 04]

1.3.12 Un-Authorized Withdrawal of Health Sector Reform Allowance - Rs 360,000

According to Govt. of the Punjab Health Department Lahore Letter No.(P&E)19-113/2004 (V) dated 13-04-2007 that Health sector reform allowance is allowed to specialists doctors posted at THQ Hospital alongwith hospital based practice after duty hours.

M.S THQ Hospital Dunyapur incurred expenditure on account of payment of Health Sector Reform Programme to following doctors posted at THQ but Doctors were not performing their duties inside the hospital premises. This resulted overpayment in violation of Govt. instructions:

(Amount in rupees)

Name of Doctor	Period	Rate	Amount
Dr. Muhammad IshfaqGujjar Surgeon	1.7.2002 to 31.7.2012	15000	180000
Dr.NaghmaIshfaq Gynecologist	1.7.2002 to 31.7.2012	15000	180000
Total			360000

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

Overpayments resulted in loss to public money and violation of Govt. instructions

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that the concerned specialists were self DDOs and were drawing the HSRP allowance. However the letter was issued to the DAO Lodhran No. 1594 Dated 25-08-2012 for consideration under the rules. Copy was also forwarded to the EDO H Lodhran. The concerned specialists were also directed to stop drawing HSRP allowance vide letter No 1596-97 dated 25-08-2012 and the progress would be shown to the Audit.

The reply was not tenable as no documentary evidence of recovery affected was produced for audit verification. DAC meeting was held on 27th & 28th September, 2012. The DAC directed the EDO (Health) & the DDO to affect the recovery of un-authorized withdrawal of HSR Allowance from defaulters or take the matter with Secretary (Health) for retrospective effect within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides action against the responsible, under intimation to Audit.

[AIR Para 03]

1.3.13 Recovery Due to Claim of Fictitious Mileage during Scheduled Meetings in Office – Rs 327,026

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation. Further, according to Para 49 of the Appendix- 14 of Rule 8.3 of PFR Vol-II, the purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient.

The District Coordination Officer Lodhran allowed to withdraw Rs.327,026 on account of POL for scheduled meetings he chaired during the year 2011-12. During the scrutiny of schedule of meetings, refreshment expenditure and log book, it was found that the KMs claimed were not realistic, and the doubtful KMs were entered in the log book. The detail of meetings chaired in DCO office is given in **Annex-R**

Following irregularities were also noticed which make the expenditure doubtful:

1. On the same date and time, DCO chaired the meeting arranged in DCO office and also claimed POL for the visits of schemes of Roads Department.
2. All the visits were shown for the inspection of ongoing schemes of works. Whereas there was no schedule of visits of ongoing schemes of works.
3. POL was withdrawn from the petrol pump in Lodhran at different times and occasions.

Audit is of the opinion that due to weak internal controls, bogus vouchers were prepared by the department itself and excess claim of mileage was made.

Excess claim of mileage resulted in loss to public money.

The matter was reported to the DCO during July, 2012. The DDO replied that the Govt. Vehicles were used and the POL was withdrawn /consumed in connection with different Government duties. The nature of duties ranges from inspection of different development projects, checking of various Govt. institutions, cleanliness of the city areas, encroachments, the wheat procurement and protocol duties of VVIPs etc. The mileage claimed/entered in the Log Book was realistic.

The reply was not tenable as during verification, relevant record i.e., Inspection notes/reports of development schemes inspected on specific dates of logbook and minutes of meetings/attendance record of participants, on concerned dates and who chaired the said meetings in the absence of DCO, was not produced to justify the reply and contents of the Audit Para.

DAC meeting was held on 27th & 28th September, 2012. The DAC did not agree with the DDO's reply and directed the DDO to submit the inspection notes/reports with reference to details as per logbook and minutes of meetings along with list of participants of meetings held in the absence of DCO within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 327,026, besides fixing of responsibility against the responsible, under intimation to Audit.

[AIRPara 1]

1.3.14 Unauthorized Withdrawal of Non-Practicing Allowance – Rs 288,000

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

Medical Superintendent THQ Hospital Kehrorpacca paid non-practicing allowance (NPA) worth Rs. 288,000 to those doctors, during 2010-12, who were

running their private clinics and doing private practices outside the premises of the hospital which resulted in un-authorized excess withdrawal of Rs. 288,000. Details are given below:

(Amount in rupees)

Sr. No.	Name of Doctor	Designation	Name of Clinic/Hospital	Rate of NPA/PCA	Period	Recoverable Amount
1	Dr. Iftikhar Ahmed	MO	Al-Wahid Clinic Hospital Near Bundo Cowk KP	4,000	24	96,000
2	Dr. Zahid Masood	MO	Practicing in various Private Hospitals (Surgery Cases)	4,000	24	96,000
3	Muhammad Riaz Hashmi	Associate Anesthetist	Practicing in various Private Hospitals (Anesthesia Cases)	4,000	24	96,000
Total						288,000

Audit is of the view that due to weak monitoring controls, non-practicing allowance was paid to those doctors who were running their private clinics.

Payment of non-practicing allowance resulted in loss to public money.

The matter was reported to the DCO during July, 2012. The DDO replied that the audit observation had already been taken up with concerned doctors and action would be taken after their replies. The reply was not tenable as the DDO only produced the copies of reminders to the doctors enjoying the NPA.

DAC meeting was held on 27th & 28th September, 2012. The DAC directed the DDO to expedite the recovery of unauthorized withdrawal of non-practice allowance from defaulters within 30 days. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility, under intimation to Audit.

[AIR Para 21]

1.3.15 Loss to Government due to Approval of Excess Rate of Foot Path with Drain -Rs. 264,999

According to Finance Department letter No.RO (Tech) FD-2-5/95 dated 05/02/2002, cost of surplus earth should be recovered from the contractor.

District Officer Roads, Lodhran made the payment to the contractor. Cost of disposal of surplus earth amounting to Rs 264,999 was not recovered from the contractor in the work of improvement of road from Bukhari Chowk to Railway Chowk to Sheikh Asim Petrol Pump Kehror Pacca City. Detail of surplus earth is given below:-

(Amount in rupees)

Particular	M.B. # and Page #	Quantity of Surplus Earth	Rate of Recovery as per Market Schedule of rate 1 st quarter 2012 Page No.	Amount of recovery
Cost of surplus earth to be recovered from the contractor	285/573 page No.30	48600 cft	Rs 901.50 per 0% cft. Only rate of earth was charged as per schedule of rate (1 st quarter 2012, page No26, Item No.05(i) and chapter No.03	43,813
Cost of disposal of earth paid to the contractor	285/573 page No.30	48600 cft	4551.15%0	221,186
Total amount to be recovered from the contractor				264,999

Audit is of the view that due to weak financial management, excess payment was paid to contractor.

Excess payment resulted in loss to the government.

The matter was reported to the DCO and the DDO concerned in August, 2012. The DDO replied that as per Finance letter No.RO (TECH) FD 2-5/95, dated Lahore the 5th February 2002, the surplus/spoil earth on the embankment had not been used by the contractor or any other depth. The payment made to contractor was technically sanctioned by the EDO/Chief Engineer by his letter

No.1729 dated 21.03.2012. The reply of the DDO was not tenable as the copy of FD letter was not clear regarding the deductions of the surplus earth.

DAC meeting was held on 12th December, 2012 the Committee directed the DDO to certify the work that earth was not reusable. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility against the concerned, under intimation to Audit.

[AIR Para 14]

1.3.16 Training on Bogus Documents Resulting in Irregular Payment of Stipend – Rs 232,580

According to the provision contained in Secretary Elementary Education Department, Government of the Punjab letter No.PA/ASG-Misc/98 dated 7-6-1998, appointment letters, Education Certificates, Medical Certificates were got verified by the DEO/DDEO concerned from the issuing authorities before release of pay and allowances on first appointment /transfer.

During audit of accounts of School of Nursing for the period 2009-2012, it was observed that Ms. Shazia Fazal D/O Fazal Hussain got admission for General Nursing Training Session/Sep/Oct 2008. On verification of her matriculation certificates from Board of Intermediate & Secondary Education, Bahawalpur vide its letter No. 2322/Record dated 16.06.2009, it came to knowledge of The Principal of School of Nursing that Ms. Shazia Fazal D/O Fazal Hussain had raised her original marks by making tempering / substitution in her original marks actually obtained by her. It resulted into irregular payment of Rs. 232,580 (07.11.2008 to 31.03.2012) and no recovery/action was made till the date of audit.

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

Irregular payment resulted in loss to government money.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that Miss. ShaziaFazzal had been terminated from the training vide letter No. 2740/PNS, dated 29-06-2009. After that Miss. ShaziaFazzal filed a Writ Petition No. 45765/Writ, dated 24-07-2009 in the Honorable Lahore High Court Multan Bench Multan. Now the case was under process in the Honorable Lahore High Court Multan Bench and would be finalized after the decision of the Court.

The reply was not tenable as the matter was pending in Court of Law since 2009. However, the efforts made by the DDO in this regards were not produced for Audit verification.

DAC meeting was held on 27th& 28th September, 2012. The DDO apprised the Committee concerning his contention given in reply. The Committee directed the DDO to pursue the case vigorously. No further progress was intimated till the finalization of this Report.

Audit recommends to takes appropriate action to fix the responsibility against the concerned officer(s)/official(s), besides recovery, under intimation to Audit.

[AIR Para 02]

1.3.17 Loss to Government due to Allowing Excess Rate in Rate Analysis of Informatory Board - Rs. 221,268

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

District Officer Roads allowed excess payment to the contractor amounting to Rs 221,268 by allowing the contractor's profit and overhead charges, carriage and fixing charges separately on schedule items at the time of preparation of analysis of P/F informatory Direction Board size 4x3 with GI Pipe 2.5 dia 10 feet long including

painting and letter complete in all respect, which resulted in excess rate Rs 16800 of a single board instead of Rs 14712. **Annex-S**

Audit is of the view that due to weak financial management, excess payment was made to contractor.

Excess payment resulted in loss to the government.

The matter was reported to the DCO in August, 2012. The DDO admitted the recovery @Rs755/- per Board i.e., Rs. 83,805. But no recovery was effected. DAC meeting was held on 12th December, 2012. The Committee directed the DDO to expedite the recovery. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility against the concerned, under intimation to Audit.

[AIR Para 18]

1.3.18 Unjustified Payment on account of Purchase of Medicine without Receipt - Rs 209,900

According to Rule 2.31 of P.F.R volume I, a drawer of the bill is responsible for any erroneous payment.

M.S, D.H.Q, Hospital Lodhran made payments to firms without supply of medicine. Necessary detail is given below:

(Amount in Rupees)

Token No. and date	Name of item not supplied	Qty as per bill drawn	Rate	Amount paid	Cheque No. and date.
21191 dated 22-06-2012	Chloropheniramine syrup	5000 bottles	7/60 per bottle	38000	215491 dated 30-06-2012
21191 dated 22-06-2012	Cephadrine 125 mg	5000 bottles	24/50 per bottle	122400	215491 dated 30-06-2012

20866 dated 21-06-2012	Suspension Amoxcilline 125 mg	3000	16/50 per cap	49500	215473 dated 30-06-2012
Total				209900	

Audit is of the opinion that due to poor financial management, payments were made without supply of medicine.

Payments without supply of medicine may result in misappropriation of public money.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO provided the following reply:

1. The Medicine supplied by the M.S Syntex Pharmaceuticals Attock vide invoice No. Govt/PB-0114/12 Dated 10th June 2012 value Rs: 186300/- but wrongly invoice No. Govt/ PB- 0116/12 Dated 10th June 2012 value Rs: 160500/- was attached with the voucher and bill was passed for Rs: 154883/- after deducted amount of Income Tax Rs: 5617/- which less than value of supply actually received at DHQ Hospital Rs: 186300/-. There was no excess payment to the supplier.
2. The medicine was supplied by the M/S Alkemy Pharmaceutical Hyderabad Syp: Amoxicillin 125mg/ 60ml (kemylox) received at EDO (H) office and after the receipt of DTL report . The stock was received and entered in the stock register of DHQ Hospital Lodhran vide page No. 213.

The matter was discussed in DAC meeting held on 27th & 28th September, 2012. The DDO apprised the Committee concerning his contention given in the reply. DAC did not accept the DDO's reply and directed that EDO(H) to scrutinize the relevant record and verify the availability and actual date of receipt of concerned medicines and submit the report within 15 days. Further, DAC directed the DDO to regularize the advance withdrawal of funds from the competent authority. No further progress was intimated till the finalization of this Report.

Audit recommends recovery from responsible, besides regularization of the advance withdrawal of funds from the competent authority, under intimation to Audit.

[AIR Para 1]

1.3.19 Non-Recovery of MLC Fee Recovery Thereof – Rs 208,440

According to Rule 76 of PDG and TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

MS THQ Hospital Kehror Pacca and MS THQ Hospital Dunyapur did not deposit Govt. share of MLC Fee of Rs. 131,580 and 76,860 respectively during the period 2010-11 despite the fact that MLC fee was being charged but on MLC register, fee column was crossed intentionally to conceal the facts and not to deposit the fee in Govt. treasury. **Annex-T**

Audit is of the view that due to financial indiscipline, government revenue was not deposited in govt. treasury.

Non deposit of government revenue resulted in loss to public money.

The matter was reported to the DCO and the DDOs concerned during July, 2012. The DDOs replied that Audit objection had been taken up with the concerned Medical Officers for recovery of MLC Government Share charges. The reply was not tenable as the DDOs produced the copies of letter to the MOs for recovery but single penny was not recovered.

DAC meeting was held on 27th& 28th September, 2012. The DAC directed the DDOs to bring the matter into the notice of EDO (Health) and expedite the recovery within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility, under intimation to Audit.

[AIR Para 02,13]

1.3.20 Un-Authorized Printing of School Health Cards – Rs 182,778

According to Rule 12 (1) of the Punjab Procurement Rules, 2009, all procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. Further, according to Para 7 (i) of the Purchase Manual, if expenditure exceeds Rs one lac, tender will be floated in the press for obtaining economical and competitive rates.

Executive District Officer (Health) incurred Rs 182,778 on printing of School Health Cards out of PMDGP funds during the year 2011-12. Cards were got printed directly from M/s Valley Printers Lahore without adopting proper tender process and without prior approval of Govt. Printing Press on higher rates. The consignment was delivered late but no recovery of liquidity damages of Rs 3,656 was made as detailed below:

(Amount in rupees)

T.No. & Date	Description	Quantity	Rate	Amount	GST	Total Amount incl. GST	Supply order No. & Date	Liquidity Damages
74 22.06.12	printing of School Health Cards	21,009	7.5	157568	25,211	182,778	1702-08/EDO(H) 27.02.12	3,656

Audit is of the view that due to weak financial controls, un-authorized printing of cards without adopting tender process was allowed.

Printing of cards without adopting proper procedure caused un-economical printing beyond the rules provisions

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that purchases were made on the direction of PHSR Programme vide letter No.PMU/PHSRP/G-1(1)12/15057 dated 23-01-2012 from M/S Soan Valley Printing Press Lahore, which is an authorized printing press declared by Punjab Govt.

The reply was not tenable because during record verification, it was observed that funds of Rs.108,198 were provided for said activity and sanction of the same amount was also accorded by the DCO Lodhran. However, department incurred an expenditure of Rs.182,778. No documentary evidence of incurring the expenditure and provision of funds for said activity was provided for audit verification. Further, the copy of original bill and demands of concerned BHUs for printing was also not produced for audit verification.

The matter was discussed in detail in DAC meeting held on 27th & 28th September, 2012. The DDO apprised the committee that approval was obtained according to the estimated rates whereas the actual expenditure was according to the approved rates of Government of the Punjab. The DAC did not agree with the DDO's contention and directed to accord the ex-post fact approval of the competent authority. No further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from competent authority, besides fixation of responsibility, under intimation to Audit.

[AIR Para 5]

1.3.21 Non-Recovery of Stipend from Students Who Willfully Left Their Training – Rs 169,872

According to Sr. No. 3.3 Revised Rules and Regulations for Nursing Educational Institutions, 2001, if a student leaves training, the scholarship money will have to be refunded back to Institutions as per rules.

Principal School of General Nursing failed to recover the amount of stipend from three students of Community Midwifery Class, General Nursing Training Course and MNCH Programme who left their training in violation of the above rule. Detail is given below:

(Amount in rupees)

Sr. No.	Name of Student	Class	Period of Stipend Taken	Amount of Stipend
01	Almaas Saleem D/O Muhammad Saleem	Community Mid-wife	01.04.2010 to 30.06.2010	20,580
02	Ayesha Majeed D/O Abdul Majeed Javed	General Nursing Training Course	01.11.2010 to 29.02.2012	132,426
03	KousarPerveen D/O Muhammad Arif	MNCH	15.10.2009 to 31.03.2010	16,866
Grand Total				169,872

Audit is of the view that due to poor financial management, amount of stipends from students who left the training was not recovered.

Non recovery of the amount of stipends resulted in loss to public money.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO provided following reply:

1-Recovery had been made from Miss. Almas Saleem vide Challan No. 18, dated 12-April 2011. Amounting to Rs: 20580

2-A letter had been circulated vide No. 902-03/PNS, dated 04-09-2012 to the concerned student Miss. Ayesha Majeed D/o Abdul MajeedJaveed regarding recovery of the stipend amounting to Rs: 132426/- through bank challan and will be shown in the DAC meeting.

3-A letter had been circulated vide No. 902-03/PNS, dated 04-09-2012 to the concerned student for the recovery of the received stipend amounting to Rs:16,866. Four letters No. 466/PNS, Dated 07-06-2010, No.535/PNS, dated 16-

07-2010, No.612/PNS, dated 31-08-2010 & No. 679/PNS, dated 29-09-2010 have already been circulated.

The reply of the DDO was not tenable as the challan dated 12.04.2011 of depositing an amount of Rs.20,580 into Government treasury was produced for audit verification. However, verification of the same from the DAO has not been produced for audit verification. Further, the recovery of an amount of Rs.149,292 is still pending.

DAC meeting was held on 27th & 28th September, 2012. The DDO apprised the Committee that a recovery of Rs.20,580 had been made and verified by DAO, Lodhran whereas efforts were being made to recover the balance amount of Rs.149,292. DAC directed the DDO to affect the balance recovery within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends recoveries and submission of their proof duly verified by Accounts authorities to Audit.

[AIR Para 01]

1.3.22 Loss to Government due to Excess Rate of Tuff Tile than the Rate Approved by Chief Engineer –Rs. 152,820

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

District Officer Roads, Lodhran allowed the excess rate of tuff tile of Rs 14.15 per sft in the work W/I of M/R From Ghousia Chowk to Major Aslam Shaheed Chowk Via Hafizul Quran Chowk than the rate of tuff tile approved by the Chief Engineer in the revised TS Estimate, which resulted in excess payment to contractor amounting to Rs 152,820 as detailed below:

(Amount in rupees)

Name of Scheme	Particular	Rate Paid	Rate Approved by Chief Engineer	Excess Rate	Qty.	Amount
W/I of M/R FROM GhousiaChowk to Major AslamShaheedChowk Via HafizulQuaranChowk	P/F Tuff tile 60 MM Gray 7000 PSI of approved manufacturer complete in all respect	Rs 79.15 per Sft v 9th R.b MB#274/191 5 P#144	Rs.65 per Sft	14.15	10800 sft	152,820

Audit is of the view that due to weak financial management, excess payment was made to contractor.

Excess payment resulted in loss to the government.

The matter was reported to the DCO and the DDO concerned in August, 2012. The DDO noted the observation without any reply. And no recovery was shown to Audit. DAC meeting was held on 12th December, 2012. The Committee directed the DDO to expedite the recovery. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility against the concerned, under intimation to Audit.

[AIR Para 09]

1.3.23 Excess Payment to Contractor due to Non-deduction of Rates due to Use of Local Sand - Rs 124,312

According to MRS for the 2nd Quarter 2011 “The Composite rate shall be reduced by Rs 5.50- P. Cft & Rs:12/ P. Cft if Chenab sand and local sand respectively is used”.

District Officer Road did not reduce the rates of Reinforced cement concrete in roof slab, beams, columns lintels, girders and other structural etc

complete in all respects for Rs 12 as the local sand was used by the contractor and the same was admitted by sub-engineer incharge in front of Audit in the work Widening and Improvement M/R From Ghousia Chowk to Major Aslam Shaheed Chowk Via Hafizul Quran Chowk which resulted in overpayment of Rs 124,312 to the contractor as detailed below:-

(Amount in rupees)

Name of Scheme	Name of Item	MB# & P#	Quantity	Rate Paid after adding 4.3% premium	Actual Rate	Excess Rate	Amount Excess Paid
W/I of M/R FROM Ghousia Chowk to Major Aslam Shaheed Chowk Via HafizulQuran Chowk	Reinforced cement concrete 1:2:4 in roof slab, beams, columns lintels, girders and other structural members laid or precast laid complete in all respects	Item # 16 9th R. bill MB#274/1 915 P#138	10359.3	245.83	233.32	12.00	124312

Audit is of the view that due to weak financial management, excess payment was made to contractor.

Excess payment resulted in loss to the government.

The matter was reported to the DCO and the DDO concerned in August, 201. The DDO admitted that the Chenab Sand were used instead of local sand hence the amount at the rate of Rs.5.5 per cft will be recovered from the contractor. The reply was not admitted as the local sand was used instead of Chenab Sand and rate should be reduced Rs 12 per cft instead of Rs 5.5 per cft.

DAC meeting was held on 12th December, 2012. The Committee directed the DDO to expedite the recovery. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixation of responsibility against the concerned, under intimation to Audit.

[AIR Para 8]

1.3.24 Un-authorized Occupation of Government Residences and Non-Deduction of House Rent - Rs 109,335

According to Government of the Punjab Finance Department (Monitoring Wing) notification No.FD(M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence, the officer / official for whom the residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period.

It was observed during the scrutiny of allotment record of residences of the Nursing School Lodhran that Dr. Anila Ali, WMO, DHQ, Lodhran, was residing in the residence of (BS-17). But the house rent was not deducted as required under the rules. Amount of house rent is calculated below:

(Amount in rupees)

Sr. No.	Name of Official	Period of unauthorized Occupation in months	Rate of House Rent per month	Amount of House Rent Recoverable
01	Dr. Anila Ali WMO, DHQ Lodhran	37	2955	109,335
Total				109,335

Audit is of the view that due to weak internal controls, house rent was not deducted as required under the rules.

Non deduction of house rent resulted in loss to government money.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that House rent allowance was being deducted from the salary of concerned WMO. The reply was not tenable as the following record in support of reply was not produced for audit verification.

1. Copy of allotment letter mentioning the allotment of residence to concerned occupant.
2. Copies of pay bills of concerned occupant to verify the deduction of House Rent Allowance from the monthly pay roll.

DAC meeting was held on 27th & 28th September, 2012. The DDO apprised the Committee concerning his contention given in reply. DAC did not accept the DDO's reply and directed to produce the documentary evidence of deduction of house rent allowance from the monthly pay bills besides recovery of 5% maintenance charges from concerned occupant. No further progress was intimated till the finalization of this Report.

Audit would stress for the recovery of the amount, under intimation to Audit.

[AIR Para 04]

1.3.25 Non Collection of Room Rent from the Occupants of Rooms in the Civil Rest House – Rs 105,000

According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During the scrutiny of record of civil rest house, it was revealed that SSP investigation was residing in the civil rest house without payment of any charges for last 7 months. The officer was drawing house rent allowance as well as a designated house. No government charges were deposited in Govt. account.

Rate of civil rest house per day (500x210 days) = 105,000/-

Audit is of the opinion that due to weak internal controls, room rent was not collected.

Non collection of room rent resulted in loss to public money.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that detailed reply would be made at the time of SDAC. The reply was not tenable as no documentary evidence of any effort made in this context was produced for audit verification.

The matter was discussed in detail in DAC meeting held on 27th & 28th September, 2012. The DDO apprised the Committee that room was occasionally occupied by the officers. The Committee did not accept the reply and directed the DDO to furnish complete record for audit verification within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends recovery besides fixation of responsibility, under intimation to Audit.

[AIR Para 13]

1.3.26 Non Collection of Proof of Deposit of Sales Tax – Rs 104,636

According to notification No. D.O No.5 (21) L&P/97-4910(S)-FS dated 3RD. Sales Tax return cum payment challan along with supporting documents required (S.R) under the provision of Sales Tax Act, 1990 in proof of payment/deposit of Sales Tax into Government treasury be received from the supplier.

During the audit of Principal, School of Nursing, Lodhran it was revealed that Sales Tax worth Rs.104,636 was not deposited in violation of Government Rules issued Vide letter No. D.O.No.5 (21)L&D/97-4910/FS dated 03-10-1997.

Annex-U

Audit is of the view that due to weak financial controls, proof of Sales Tax deposit was not provided

Non-deposit of Sales Tax in government fund resulted in loss to public money

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that the letters had been circulated to the concerned suppliers vide No. 907-11/PNS, dated 05-09-2012 to submit the deposit proof of Sales Tax and would be shown in the DAC meeting. But no documentary evidence of deposit of sales tax into Government treasury was produced for audit verification.

DAC meeting was held on 27th& 28th September, 2012. The DAC directed the DDO to produce the documentary evidence of deposit of sales tax in to Government treasury. No further progress was intimated till the finalization of this Report.

Audit recommends to takes appropriate action for obtaining the proof of Sales Tax deposit from supplier, under intimation to Audit.

[AIR Para 05]

1.3.27 Loss to Government due to Non-Deduction of Conveyance / Mobility Allowance during Leave – Rs 101,618

According to Rule 2.31 of PFR Vol-I a drawer of bill for pay allowances contingent and other expenses will be held responsible to any over charge fraud and misappropriation.

Deputy District Education Officer (W-EE), Dunyapur did not recover Rs. 101,618 on account of conveyance / mobility allowance from teachers during leaves. **Annex-V**

Audit is of the view that due to weak internal controls, recovery of mobility allowance was not made.

Non-recovery resulted in loss to government.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that recovery would be made from the concerned teachers. The reply was not tenable as no documentary evidence of recovery was produced for audit verification.

DAC meeting was held on 27th & 28th September, 2012. The Committee directed the DDO to effect the recovery and produce change forms and certificate that recovery was being effected. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides action against the responsible, under intimation to Audit.

[AIR Para 02]

1.3.28 Non-Renewal of Drug Sale License and Un-Authorized Running of Medical Stores Recovery thereof – Rs 100,000 Annually

According to Rule 15 (2) (a) (b) of the Punjab Drug Act, 2007, the applicant shall deposit the fee for a license in the Head of Account No. 1252-Health-Other Receipt at the rate of three thousand rupees for a license of a pharmacy and two thousand rupees for a license of a medical store and two thousand rupees for renewal of a license of a pharmacy and one thousand rupees for renewal of a license of a medical store. Furthermore, according to Rule 18 of the Punjab Drug Act, 2007, a license issued or renewed under these rules shall, unless suspended or cancelled earlier, expire on the 31st day of December of the calendar year.

EDO (Health) did not ensure renewal of drug sale license (DSL) of pharmacies and medical stores. Due to this, govt. revenue of more than Rs 100,000 on account of License renewal fee and registration was not being realized annually. EDO neither cancelled the DSLs nor sealed the premises of the defaulters.

Audit is of the opinion that due to weak financial management, government revenue was not generated.

Non collection of government revenue resulted in loss to public money.

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that according to Rules of the Punjab Drug Act, 2007, fee for renewal of license of a medical store was amounting to Rs.1000/- for two years instead of one year. The reply of the DDO was not acceptable as following documents in support of reply were not produced for audit verification:

1. Authority for renewal of license for 2 years instead of 1 year.
2. Detail of licenses initially issued and dates of next renewal and fee deposited.

The matter was discussed in DAC meeting held on 27th & 28th September, 2012. The DDO apprised the Committee concerning his contention given in the reply. The DAC directed the DDO to produce complete record for audit verification within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends that the requisite record must be produced for audit verification, besides recovery and fixation of responsibility.

[AIR Para 16]

1.3.29 Recovery on Account of Pay and Allowances – Rs 75,277

According to Rule 2.33 of the PFR Vol-1 every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

MS THQ Hospital Dunya Pur paid salary with full rate instead of half pay to Mr. Mr. Muhammad Azam Dispenser who proceeded on leave with half pay and also made payment to Mr. Haji Muhammad Ishfaq Pharmacist who absconded w.e.f 20-02-2012 from his duty. Detail is given below:

(Amount in rupees)

	Paid to	No of Days	Rate of C/A	Rates of Pay	Half Pay	Recovery
M.Azam Dispenser	29-09-2011 to 06-01-2012	100 days	1150	11110	5555	21,859
Haji M.Ishaq Pharmacist	08-02-2012 to 31-03-2012			31825		53,418
Total						75,277

Audit is of the view that due to weak intenal control, recovery was not made.

Non realization of government money resulted in loss to public

The matter was reported to the DCO and the DDO concerned during July, 2012. The DDO replied that the concerned dispenser and Pharmacist (absconded from the duty and terminated from the duty) are directed to deposit the amount of recovery vide letter No 1591-92 Dated 25-08-2012. Recovery would be made from the concerned. Progress would be shown to Audit. The reply was not tenable as no documentary evidence of effected recovery was produced for audit verification.

DAC meeting was held on 27th & 28th September, 2012. DAC directed the DDO to effect the recovery of pay & allowances from concerned and submit

report within 15 days. No further progress was intimated till the finalization of this Report.

Audit stresses for recovery, besides action against responsible, under intimation to Audit.

[AIR Para 16]

1.3.30 Revision of Estimates without the Approval of P&D Department

According to Government of Punjab Planning and Development Department letter No.12 (2)RO (Coord) P&D/2010 dated 31st May 2010, in any inevitable circumstances, prior clearance of P&D department is required before according prior administrative approval.

District Co-ordination Officer allowed the payment out of the SDA of the following development schemes where estimates were revised by more than 10% of the value of administrative approval without the revision of administrative approval and clearance from P&D department:

(Rupees in million)

Name of Scheme	A.A	Original TS	Revised TS	Difference	Percentage Increase In revised TS
Construction of Pull Minor Qutabpur near Bismillah Public School Chak No.347/WB	1.100	1.100	1.278	0.178	16%
Construction of M/R from Mansoor Minor to Chak No.8/M remaining portion Length = 1.06 Km	3.800	3.800	4.297	0.497	13%
Construction of M/R from Shahpur road to Ismail pur Length =0.27 Km	1.000	1.000	1.126	0.126	13%
Construction of M/R from Lodhran Jalalpur road to Basti Aithay Wala via Botianwala Length =0.53 Km	2.000	2.000	2.221	0.221	11%

Construction of metaled road from Gogran Lodhran road to Basti Mehr Rahim Bakhsh Mouza Fazilwala Length = 1160 Rft	1.883	1.675	1.883	0.208	11%
Total	9.783	9.575	10.805	1.23	

Audit is of the opinion that due to weak financial management, revised administrative approval and clearance from P&D department were not obtained.

Expenditures without clearance from P&D department resulted in irregular expenditure.

The matter was reported to the DCO during July, 2012. The DDO replied that matter would be enquired /investigated. The reply of the DDO was not satisfactory as no documentary evidence of enquiry or effort made in this context was produced for audit verification. The DAC meeting was held on 27th&28th September, 2012. The DAC directed the DDO to provide complete record for audit verification within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditures from the P&D department and fixation of responsibility for deviation from rules, under intimation to Audit.

[AIR Para .9]

1.3.31 Doubtful Online Release of Huge Amount without the Approval of DCO and Issuance of Release Orders

According to Rule 84(2) of the PDG and TMA (Budget) Rules, 2003, the officials shall re-appropriate budget in accordance with the re-appropriation powers delegated by the respective Council to them. Further, Section 111(3) of the PLGO, 2001, stipulates that each District Government shall re-appropriate Budgetary Provisions in accordance with re-appropriation powers delegated to them by the respective Council.

District Government allocated Rs 50.00 million under the object head Repair and Maintenance of Roads in the annual budget out of which Rs 20.00 Million were released vide order No. 610-I/EDO (F&P) dated 21-7-2010. Rs 20.00 million and Rs 10.00 million were transferred online by the computer operator in the month of December 2011 and May 2012 without issuance of any release orders.

Further, Rs 14.00 million were re-appropriated and transferred online in the month of May 2012 and Rs 21.10 million in the month of June 2012 under the head repair and maintenance, without any sanction for re-appropriation from the administrative authority i.e., District Co-ordination Officer and without any release orders.

Audit is of the view that due to financial mismanagement, funds without any documentary evidence were issued.

Issuance of funds without any documentary evidence may result in misappropriation of public money.

The matter was reported to the DCO during July, 2012. The DDO replied that matter would be enquired /investigated and that a detailed reply would be made at the time of SDAC. The reply of the DDO was not satisfactory as any documentary evidence of enquiry or effort made in this context was not produced for audit verification. The DAC meeting was held on 27th & 28th September, 2012. The DAC directed the DDO to provide complete record for audit verification within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends special investigation of the matter from an independent enquiry committee and fixation of responsibility, under intimation to Audit.

[AIR Para 11]

Annex

Annex-I

(Rupees in Million)

Sr. No.	Name of Formation	AIR Para No.	Description	Amount	Nature of Audit Observation
Audit Paras for The Year 2012-13					
1	EDO (F&P)	14	Non collection of pension contribution funds from the different departments of district government Rs.7.178 million	7.178	Performance
2	DHQ Hospital	3	Irregular expenditure due to misclassification Rs 489,996	0.49	Irregularity/Non Compliance
3		7	Non-deposit of govt. share of income recovery thereof – Rs 286,430	0.286	Performance
4		18	Irregular purchase of medicines without obtaining security deposit – rs 865,478 and non-forfeiture of security deposit of defaulters – Rs 296,462	0.865	Irregularity/Non Compliance
5		25	Recovery of un-authorized withdrawal of conveyance allowance – 122,444	0.122	Performance
6		3	Unauthorized refund of additional performance securities before prescribed period Rs 33.705 million	33.705	Performance
7	DO Roads	5	Excess payment to contractor without provision in the technical sanctioned estimate Rs 1.698 million	1.698	Weak Internal Controls
8		17	Excess payment beyond the provision of ts estimate – Rs 1.618 million	1.618	Weak Internal Controls
9		20	Irregular opening of tenders by irregular tender board – Rs191.244 million	191.244	Irregularity/Non Compliance
10		23	Excess payment to contractor without provision in ts estimate earthwork – Rs 2.069 million	2.069	Weak Internal Controls
11		27	Excess payment to contractor and acceptance of defective work Rs 10.108 million	10.108	Weak Internal Controls

12		32	Non-obtaining of additional performance securities – Rrs2.627 million	2.627	Performance
13		33	Loss to government due to less recovery of tender fee – Rs	3.264	Weak Internal Controls
14		34	Unjustified expenditure on account of survey charges – Rs 1.371 million	1.371	Weak Internal Controls
15		36	Bogus advance payment to contractor by tempering record entries with fluid marker resulted into overpayment –Rs1.600 million	1.6	Fraud / Misappropriation
16	THQ Duynapur	1	Irregular purchase of medicines rs. 835,984 and loss to government due to non-obtaining of discount Rs. 100,318	0.1	Irregularity/Non Compliance
17		3	Unauthorized drawl of pay & allowances – rs 457,704 and recovery thereof Rs 120,000	0.12	Irregularity/Non Compliance
18		6	Unauthorized shifting of headquarter and drawl of hsra Rs. 209,820	0.21	Irregularity/Non Compliance
19	THQ Kahror Pacca	1	Irregular expenditure on account of purchase of pharmaceuticals Rs 1.327 million	1.327	Irregularity/Non Compliance
20		2	Recovery of unjustified payment of conveyance allowance - Rrs 1.068 million	1.068	Weak Internal Controls
21	DO Forest		Irrugular expenditure on account of purchase of ornament plants worth Rs.493760	0.494	Irregularity/Non Compliance
22	EDO Education	2	Uneconomical expenditure on printing Rs. 319928	0.32	Weak Internal Controls
23	RHC Gogran	16	Excess expenditure on l.p medicine than the provision of budget allocation 0.954 million	0.577	Weak Internal Controls
Audit Paras For The Year 2011-12					
24	DO Roads	8	Excess payment to the contractor Rs 6,41,090/- on account allowing of excess rate of item cement concrete brick ballast 1:6:18	0.641	Weak Internal Controls

25		10	Excess payment to the contractor by allowing compaction of excavated earth and non deduction of cost of excavated earth from the cost of new earth amounting to Rs.1,67,978/	0.168	Weak Internal Controls
26	DO Building	1	Opening of tender by incomplete tender board for the schemes of Rs. 108.553 million.	108.553	Weak Internal Controls
27		4	Grant of time extensions on the grounds of non-availability of funds Rs. 8,799,512.	8.8	Weak Internal Controls
28		9	Un-authorized appointment of work charged employees and payment of Rs. 1.564(m)	1.564	Irregularity/Non Compliance
29		10	Irregular appointment without advertisement prescribed qualification and merit involving irregular expenditure Rs. 1,456,008/	1.456	Irregularity/Non Compliance
30		11	Bogus preparation of revised ts estimate and withdraw of additional quantities along with price variation Rs. 6,27,273/	0.627	Fraud / Misappropriation
31		12	Imposition of fewer penalties on defaulting contractor under self discretion Rs. 539,197/	0.539	Performance
32		13	Irregular and doubtful withdrawal of amounts on account of pol without any meter reading in log books Rs. 447,305.	0.447	Irregularity/Non Compliance

Annex- A

MFDAC Paras

(Rupees in Million)

Sr. No.	AIR Para No.	Description	Amount
1	1	Dy.DEO (EE-W) Kahrro Pacca	
2	2	Loss to government due to payment of conveyance allowance during leave worth Rs. 375,650	0.376
3	3	Non recovery of GPF Advances – Rs. 1248478	1.248
4	5	Irregular expenditure on account of payment of arrear –Rs. 793,686	0.794
5	6	Irregular payment of pay and allowances Rs. 1136967	1.137
6	7	Irregular auction of surplus material of Rs. 126900	0.127
7	8	Irregular drawl of social security benefit of Rs.19482	0.019
8	9	Non/less deposit of FTF -Rs.49,560	0.05
9	11	Non Monitoring of Poor performance of schools	0
10	12	Non verification of Deposit-Rs. 205559	0.206
	2	Dy.DO Agri Kahrro Pacca	
11	1	Unjustified expenditure on account of TA/DA-Rs.1,247,400	1.247
12	2	Non-Recovery of license fees and fines-Rs. 15,750	0.016
13	3	Irregular drawl of social security benefit-Rs.225,240 recovery thereof	0.225
14	4	Irregular payment of conveyance allowance during long leave worth Rs.4250-Recovery thereof	0.004
15	5	Non-Recovery of License Fee/Fine from Ginning Factories – Rs. 101325	0.101
16	6	Non Availability Certificate not obtained from DCO office for payment of rent of office Building-Rs.365, 700	0.366
17	7	Irregular Expenditure under Various Head of Accounts- Rs. 458,829	0.459
	3	Dy.DO Agri Dunya Pur	
18	1	Unjustified expenditure on account of TA/DA-Rs.1,154,700	1.155
19	2	Irregular Expenditure under Various Head of Accounts- Rs.369, 971	0.37
20	4	Irregular Expenditure on account of hire charges of furniture and tentage Rs.200,500	0.201
	4	Dy.DEO (EE-M) Dunya Pur	
21	1	Recovery due to irregular drawl of charge allowance worth Rs. 1079300/	1.079

22	2	Loss to government due to payment of conveyance allowance during leave worth Rs. 56316/	0.056
23	3	Irregular drawl of social security benefit of Rs.33,966	0.034
24	4	Excess expenditure over and above the Budget allocation worth of Rs. 55147028/	55.147
25	5	Non Monitoring of SMC and Non production of Vouched Account Worth Rs.3200,000 recovery thereof Rs.160,000. On account of Income Tax.	0.16
26	6	Non recovery of GPF Advances – Rs.374258	0.374
27	7	Unjustified payment of incentive – Rs.2,979,600 recovery of Rs.152,286/	0.152
28	8	Fictitious Expenditure by bogus drawl of bills –Rs.65946	0.066
29	9	Non-Collection of Proof of Deposit of Sales Tax – Rs31899/-	0.032
30	10	Irregular payment of arrear -Rs2489477/	2.489
31	11	Stock entry not shown – Rs.148311	0.148
	5	Dy.DEO (EE-M) Lodhran	
32	1	Recovery due to irregular drawl of charge allowance worth Rs. 136800	0.137
33	3	Non Monitoring of SMC and Non production of Vouched Account Worth Rs. 2311000/- recovery thereof Rs. 115550	2.311
34	4	Irregular payment of arrear of previous year worth Rs. 500200	0.5
35	5	Loss to government due to payment of conveyance allowance during leave worth Rs. 19382	0.0194
36	6	Doubtful expenditure on account of purchased of different material worth Rs. 177734	0.178
37	7	Recovery Due to Non Deduction of Income Tax / Sales Tax worth Rs.59377	0.059
38	8	Excess expenditure over and above the Budget allocation worth of Rs. 187879159	187.879
39	9	Non-collection of proof of deposit of sales tax – Rs. 24809	0.025
	6	District Forest Officer Lodhran	
40	3	Irregular expenditure on account of purchase of ornament plants worth Rs.493760	0.494
41	4	Irregular expenditure on account of purchase of electronic material/misc. items worth Rs.166379	0.166
	7	DCO	
42	4	Uneconomical purchase of stationery by splitting up of vouchers amounting to Rs.791,263	0.791
43	5	Assets not recorded in dead stock register - Rs.5.500 million (approx)	5.5
44	6	Irregular sanction of expenditure beyond delegated financial	0.791

		powers Rs.791,263	
45	9	Uneconomical/doubtful printing of file covers by splitting up of vouchers amounting to Rs.135,488/- recovery thereof	0.135
46	10	Unjustified expenditure on repair of transport Rs.599,287	0.599
47	11	Un-authorized drawl of project allowance Rs.25,832	0.026
48	12	Non-verification of deposit of unspent amount Rs.1.198 million	1.198
49	16	Excess expenditure on repair of transport – Rs.54,400/-	0.054
50	17	Misclassification of expenditure - Rs.178,318	0.178
	8	RHC 231 WB	
51	2	Recovery of Un-authorized Withdrawal of Conveyance Allowance – 343,180	0.343
52	3	Un-authorized Payment of Contingent Paid Staff – 258,750	0.259
53	6	Un-authorized Repair of Machinery and Equipment - Rs 82,128	0.82
54	7	Un-authorized Payments in Cash – Rs1.095 Million	1.095
55	8	Irregular Purchase in Violation of Austerity Measures – Rs52,200	0.052
56	9	Lapse of Non-development Budget - Rs2.321 Million	2.321
57	10	Undue Flow of Expenditure in the Month of May, 2013 End of Year- Rs1.008 Million	1.008
58	11	Recovery of Un-authorized Withdrawal of Health Sector Reforms Allowance and Conveyance Allowance During Leaves - Rs13,018	0.013
	9	DO SE Lodhran	
59	2	Irregular Expenditure and Misuse of Government Funds on Account of TA/DA – Rs1.710 Million	1.71
60	4	Irregular Sanction of Teacher Award beyond Competency – Rs300,000	0.3
61	5	Lapse of Non-development Budget - Rs2.835 Million	2.835
62	7	Un-authorized Payments in Cash – Rs352,213	0.352
63	8	Difference Between Cash Book & Bank Statement – Rs107,742	0.108
	10	Dy DEO(EE-W) Duyna Pur	
64	2	Irregular Payment of Charge Allowance to Head Teachers - Rs.1.264	1.264
65	5	Non-imposition of penalty upon the teachers whose result was poor	0
66	6	Difference Between Cash Book & Bank Statement – Rs312,560	0.313
67	7	Lapse of Non-development Budget – Rs548,302	0.548
68	8	Non-utilization of SMC Grant – Rs1.271 Million	1.271
69	10	Non-Production of Vouched Accounts – Rs59,350	0.059

	11	DO Building Lodhran	
70	1	Irregualr delay in acceptance of tenders costing Rs 21.899 million	21.899
71	2	Irregualr expenditures of Rs 321,000	0.321
72	3	Non-deposit of Government Receipt amounting to Rs 28,445 and late deposit of Rs 364,102	0.364
73	4	Excess payment to the contractor amounting to Rs 149,842	0.15
74	5	Excess payment to the contractor amounting to Rs 231,176 than the sanctioned estimate	0.231
75	6	Non finalization of final bill due to excess payment of quatities in the previous bills costing rs 145,553 and doubtful payment of Rs 431,023	0.146
76	8	Non imposition of penalty due to delay in completion of work amounting to Rs 857,245	0.857
77	10	Excess payment to the contractor amounting to Rs 495,117 than the sanctioned estimate	0.495
78	11	Non-Availability of Rate Analysis of Non-Schedule Items-Rs 2.887 Million	2.887
79	12	Excess amount paid due to payment of excess premium Rs 68,510	0.069
80	13	Excess amount paid due to payment of excess premium Rs 119,718	0.12
81	14	Late deposit of earnest money resulted into loss to the government amounting to Rs 306,683 recovery tehroof	0.307
82	17	Unjustified payment of price variation of extended period due to fault of contrctor Rs 134,705	0.135
83	18	Bogus preparation of revised ts estimate and withdrawal of quantities along with price variation –Rs 627,273	0.627
84	22	Unjustified heavy expenditures on the name of camp office amounting to Rs 3,081,556	3.082
	12	RHC Makhdoom Aali	
85	2	Consumption of medicine without obtaing drug testng labotary reports amounting to Rs 519,340.	0.519
86	3	Excess payment to the work charge employees during the preiod of gazetted holidays amounting to Rs 120,800	0.121
87	4	Un-Authorized appointment of work charged employees and payment of Rs 1.564 million	1.564
88	5	Irregular purchase of medicines on quotations amounting to Rs 628,653	0.629
89	6	Irregular local purchase of medicines amounting to Rs 1.15 million	1.15
90	7	Recovery of rs 976,570 on account of unjustified payment of conveyance allowance.	0.977

91	8	Excess payment rs 31,139 due to purchase of costly medicines amounting to rs 1,151,098	1.151
92	9	Irregular purchase of bedding and clothing by splitting up the value of indent amounting to rs 163,340	0.163
93	10	Doubtful heavy expenditures of rs 3.330 million on account of pol due to bogus claim of pol in the log books amounting to rs 71,604	3.33
94	12	Loss to government amounting to rs 455,000 due to supply of costly equipments to the rhc	0.455
95	13	Non surrender of anticipated savings and excess expenditures than budget allocation 2.66 million	2.66
96	14	Non obtaining of schedule of authorised expenditures from treasury and reconciliation thereof	0
97	15	Un-Authorized acceptance of unmarked medicine – rs 100,875	0.101
98	16	Irregular expenditures on account of printing rs 275,505 recovery of rs 21,989	0.276
	13	GGHS Dhnoot Kehror Pacca	
99	2	Doubtful payment of Electricity Bills Rs. 381,772	0.382
100	3	Non verification of deposit proof from government treasury Rs. 200936	0.201
101	4	RECOVERY OF INADMISSIBLE ALLOWANCES Rs. 198,600	0.199
102	5	Inadmissible Award of Advance Increments and recovery Rs. 95259	0.095
103	6	Non production of deposit proof of sales tax Rs. 93,228	0.093
104	8	Unjustified award of qualification allowance Rs. 64,000	0.064
105	9	Over payment of Social Security after Regularization Rs. 7272	0.007
	14	GGHS Lodhran	
106	1	Unauthorized expenditures on account of Repair of building by splitting total cost of work Rs. 625,566	0.626
107	3	Irregular Auction of School Canteen Rs. 473,000	0.473
108	4	Unjustified award of qualification allowance Rs. 273,600	0.274
109	5	Overpayment due to drawal of pay during study leave – Rs. 156,285	0.156
110	6	Non production of deposit proof of sales tax Rs. 128,503	0.129
111	7	Irregular Expenditures on Account of Purchase of office Stationary, Cost of Store and Others Rs. 125,144	0.125
112	10	Unauthorized retention of post of Headmistress beyond the normal tenure involving irregular expenditure of pay and allowances Rs. 1.175 million	1.175
113	11	to Government due to deterioration of Photocopy Machines Rs. 250,000 approximately	0.25
114	12	Non recovery of GP Fund Advance Rs.165137	0.165

	15	THQ Duyna Pur	
115	1	Irregular Purchase of Medicines Rs. 835,984 and Loss to Government due to non obtaining of discount Rs. 100,318	0.836
116	5	Misclassification of Expenditures Rs. 355,497	0.355
117	6	Unauthorized shifting of headquarter and drawl of HSRA Rs. 209,820	0.21
118	7	Irregular Purchase due to splitting up of expenditures of X-Ray Films of Rs. 189060	0.189
119	8	Unauthorized expenditures on purchase of durable goods without prior approval of Austerity Committee – Rs 174,488	0.174
120	9	Unauthorized drawl of pay and allowance after termination of contract and recovery Rs. 172,542	0.173
121	10	Non production of deposit proof of sales tax Rs. 169,848	0.17
122	11	Mis-match / Erratic Posting of Mr. Ahmad Raza Khan Dental Assistant Recovery of Rs. 160,881	0.161
123	12	Unjustified / doubtful purchase of bed & clothing for Rs 125,685	0.126
124	13	Irregular payment of conveyance allowance Rs. 73,440	0.073
125	14	Misappropriation of Hospital receipts Rs. 47,543	0.048
126	15	Non-utilization of the funds – Rs 9.661 million	9.661
127	16	Excess expenditure over and above the budget allocation worth of rs. 5.924 million	5.924
	16	DO Live Stock Lodhran	
128	2	Loss to Govt. due to irregular payment of Conveyance Allowance Rs 94,760	0.095
129	3	Loss to Government due to non-recovery of House Rent-Rs 433,364	0.433
130	6	Expenditures on POL in violation of austerity Measures – Rs 400,871	0.401
131	7	Non-verification of GST deposit into government treasury – Rs 18,666	0.019
132	8	Unjustified expenditure on account of Fair & National Celebration Rs 47,940	0.048
133	9	Negligence of Veterinary Officers in Field	0
134	10	Doubtful Difference between Departmental Expenditure Statement and FI Data Maintained in District Accounts Office Rs 10,479	0.01
	17	Dy. DO Agri Lodhran	
135	1	Unjustified expenditure on account of Fair ExhibitionsRs100,380	0.1
136	2	Recovery of Un-authorized Withdrawal of Conveyance Allowance – 16,632	0.017
137	4	Irregular Purchase in Violation of Austerity Measures – Rs 74,838	0.075
138	6	Non-Recovery of license fee and fines-Rs. 11,650	0.012

139	7	Unjustified expenditure on account of TA/DA-Rs 2,681,500	2.862
140	8	Deterioration of Government Property	0
	18	RHC Goghran	
141	1	Recovery of Un-authorized Withdrawal of Conveyance Allowance – 197,488	0.197
142	2	Recovery of Un-authorized Withdrawal of House Rent Allowance – 197,493	0.197
143	3	Un-authorized Payment of Contingent Paid Staff – 805,600	0.806
144	6	Recovery of Un-authorized Withdrawal of Health Sector Reforms Allowance and Conveyance Allowance During Leaves – Rs 34,389	0.034
145	7	Recovery of Un-authorized Withdrawal of Health Sector Reforms Allowance – Rs 65,870	0.066
146	8	Irregular Purchase in Violation of Austerity Measures – Rs 495,250	0.495
147	9	Non-Recovery of Government Receipts – Rs 36,664	0.037
148	10	Deterioration of Government Property	0
149	12	Irregular Expenditure on Account of Purchase of X-Ray Films, Fixer & Developer Rs 0.366million	0.366
150	13	Irregular Expenditure on Account of Purchase of Bedding Clothing Rs 0.262 million	0.262
151	14	Lapse of Non-Development Budget - Rs 2.470 million	2.47
152	15	Excess expenditure over and above the budget allocation worth of Rs. 0.658 million	0.658
153	17	Irregular withdrawal of practicing/ Non practicing allowance Rs 78,000	0.078
	19	DHQ Lodhran	
154	12	Unauthorized appointment of and payment to work charge employees without repair work from repair of buildings – Rs 2.328 Million	2.328
155	21	Unauthorized withdrawal of non-practicing allowance & health sector reforms allowance – rs 1.596 million	1.596
156	23	Misappropriation as well as deterioration of surgical equipment enquiry/recovery thereof – rs 1.000 million	1
157	24	Misappropriation of x-ray fixing & developing solution recovery thereof – rs 150,000	0.15
158	27	Misappropriation of stock from laboratory recovery thereof - rs 69,641	0.07
	20	EDO Health	
159	6	Loss of government due to non collection of liquidated damages rs. 82,940/	0.083

160	9	Unjustified drawl of conveyance allowance , recovery of conveyance allowance rs.143,520/-	0.144
161	10	Unauthorized Drawl of Pay & Allowances –Rs 1.640	1.64
	21	THQ Kahror Pacca	
162	4	Unauthorized appointment of and payment to work charge employees without repair work from repair of buildings – rs 0.912 million	0.912
163	5	Transfer of funds worth rs 0.326 million to building department for repair and maintenance of the hospital	0.326
164	6	Non-production of sale tax deposit proof rs 0.260 million	0.26
165	7	Non-recovery of 60% penal rent and 5% house maintenance charges worth rs 0.189 million on account of unauthorized occupying the government residence	0.189
166	8	Non-recovery of 60% penal rent and 5% house maintenance charges worth rs 0.189 million on account of unauthorized occupying the government residence	0.189
167	9	Irregular expenditure on account of printing charges rs 0.187 million	0.187
168	10	Irregular expenditure on account of purchase of bedding clothing valuing rs 0.170 million	0.17
169	11	Non-recovery of 10% additional rent of govt. residences of higher scale occupied by employees – rs 0.140 million	0.14
170	12	Irregular Expenditure on Account of Purchase of Stationery Valuing Rs 0.122 million	0.122
171	13	Irregular Purchase of Laboratory Items Rs 0.122 million	0.122
172	14	Unauthorized withdrawal of Non-practicing Allowance – Rs 0.096 million	0.096
173	15	Recovery on account of punjab health sector reform allowance rs 0.066 million	0.066
	22	EDO (CD)	
174	2	Un-authorized Payments in Cash – Rs1.385 million	1.385
175	5	Irregular Purchase without Observing PPRA Rules – Rs 0.630 million	0.63
176	6	Irregular Purchase of Machinery worth Rs 0.524 million	0.524
177	7	Irregular Expenditure on Account of Fare/Entertainment Charges – Rs 0.375 million	0.375
178	8	Non Verification/Confirmation of General Sales Tax Deposit Wroth RS. 0.104 million	0.104
179	9	Irregular/Doubtful Expenditure on Account of TA/DA – Rs 0.067million	0.067
180	10	Non-Surrender of Saving Rs 3.310 Million	3.31
181	11	Non-Utilization of Funds worth Rs 0.843 Allocated For Women	0.843

		Welfare Development Project	
182	12	Expenditure Over and Above the Budget Allocation worth Rs 0.465 million	0.465
	23	EDO (F&P)	
183	1	Unjustified expenditure on purchase of stationary – rs. 491,620/	0.492
184	2	Unauthorized utilization of unspent ccb funds for other purposes rs. 120.00 million	120
185	3	Unauthorized utilization of tied grants unspent balance for other purposes rs. 132.39 million	132.39
186	5	Unauthorized utilization of tied grants unspent balance for other purposes rs. 132.39 million	132.39
187	6	Dishonor of cheques of rs. 1.85 million due to unjustified release of funds of rs. 7.87 million	7.87
188	7	Non production of tied grants record of rs. 723.75 million.	723.75
189	8	Improper resource allocation and short allocation of funds to sports – rs 67.14 million	67.14
190	9	Non-preparation/timely submission of revised budget of 2012-2013 of rs. 3546.504 million and draft budget estimates for approval for the year 2013-2014.	3546.504
191	11	Non reconciliation of departmental figures and difference of rs. 127.445 million	127.445
192	12	Non reconciliation of opening balance of bank statement , difference of rs. 20.00 million	20
193	13	Loss to government due to un-authorize allocation budget for purchase of machinery, equipment and furniture rs 2.76 million	2.76
194	15	Excess expenditure of rs.333.394 million due to non-reconciliation of bank figure and treasury figure.	333.394
195	16	Unjustified consumption of pol worth rs. 384,400	0.384
	24	Do Health	
196	1	Unjustified payment of health sector reform allowance - rs 338,004	0.338
197	2	Unjustified drawl of conveyance allowance during leave period of rs.126,397/- , recovery thereof	0.126
198	3	Unjustified purchase of tyre tubes without advertisement rs.141,636	0.142
199	4	Unjustified drawl of pay & allowance during leave period- rs 42,484	0.042
200	10	Unjustified purchase without making annual demand and advertising Rs.662,302	0.662
201	11	Unjustified Expenditure on Advertisement & Publicity Without consumption Record of Rs.148,016	0.148
202	12	Unauthorized And Doubtful Purchase Of Insecticides Material	0.098

		Rs. 98,000	
203	13	Unjustified Expenditure on Purchase of Printing material – Rs.662,302	0.662
	25	RHC 53/WB	
204	1	Doubtful Expenditure on Bogus Biils on account of TADA – Rs 80,901	0.081
205	2	Lapse of Non-Development Budget - Rs 3.593 Million	3.593
206	3	Irregular Expenditure on Local Purchase of Medicines Rs 858,938	0.859
207	4	Irregular purchase without observing PPRA Rules – RS 1.153 millions	1.153
209	5	Non-recovery of Penal Rent due to Unauthorized Occupation of Government Residence – Rs 216,000	0.216
210	6	Unauthorized Withdrawal of Non-Practicing Allowance – Rs 221,500	0.222
211	8	Irregular drawl of Health Sector Reform Allowance – Rs 708,611	0.709
212	9	Irregular Expenditure without Immediate Requirement Resulting Blockage of Govt. Funds – Rs 438,484	0.438
213	10	Recovery of Un-authorized Withdrawal of Health Sector Reforms Allowance and Conveyance Allowance during Leave periods – Rs 101,492	0.101
214	11	Unauthorized Payment of Conveyance Allowance – Rs 274,520	0.275
215	12	Loss to government due Misappropriation of Water of Developers – Rs 197,100	0.197
216	13	Unauthorized drawl of pay and allowances without performance of duties – Rs 3.007 millions	3.007
217	14	Non-Collection of Proof of Sales Tax from Firms – Rs 145,106	0.145
218	15	Doubtful Expenditure and Consumption of Store Items – Rs1.092 million	1.092
219	16	Difference between FI data and Expenditure Statement – Rs 222,632	0.223
220	17	Unauthorized Expenditure on account of Stationery beyond the competency– Rs 181,739	0.182
221	18	Unauthorized Expenditure on Recurring Items from Head “Other” – Rs 338,974	0.339
222	19	Irregular Payment of Daily Wages from Repair of Building – Rs127,250	0.127
223	20	Non-availability of stock entry and proof of consumption of printing materials	0
	26	DO Roads	
224	1	Fictitious Tendering due to Participation of Contractors without Purchase of Tender Forms for the Works of Rs 42.077 Million	42.077
225	6	Unauthorized Allotment of Development Scheme in Violation of	86.751

		Contractor Category–Rs 86.751Million	
226	8	Doubtful Difference between Departmental Expenditure Statement and FI Data Maintained in District Accounts Office Rs 45,187	0.045
227	9	Doubtful Late Submission of Final Bill of Contractors Rs 14.499 Million	14.499
228	10	Non-Recovery of Compensation for Non-Completion of Work within Time Limit Rs 949,080	0.949
229	12	Doubtful Payment of Earth without Recording of Cross Section Area Rs 247,853	0.248
230	13	Overpayment to Contractor Due to Decrease in Price of High Speed Diesel Rs 109,045	0.109
231	14	Unauthorized Approval for Execution of Repair of Buildings against the Rules of Business – Rs 718,895	0.719
232	15	Excess Payment to Contractors by Approving Excess Rate – Rs 315,074	0.315
233	16	Excess payment due non-deduction of Local Sand Rate – Rs 407,318	0.407
234	18	Excess Payment to Contractor for Excess Measurement of Sub-Base Rs 152,500	0.153
235	19	Non-Recovery of Professional Tax Rs 169,000	0.169
236	21	Recovery of Loose Volume due to less Compaction of Sub-Base and Base against the Standard Specification – Rs 488,053	0.488
237	22	Overpayment to Contractor Due to Decrease in Price of High Speed Diesel Rs 294,103	0.294
238	24	Irregular Delay in Acceptance of Tenders Rs 85.363 Million	85.363
239	25	Excess Payment due to Change of Rate Quoted by Contractor Rs 282,460	0.283
240	26	Excess Payment to Contractor due to Less Execution and Non-Compaction of Earth Work Rs 289,270	0.289
241	35	Excess Payment to Contractor Due To Payment of Excess Quantities at Site Amounting To Rs 838,677	0.839
242	37	Irregular Excess Payment to Contractor On Account Of Price Variation than the Provision of Contingency Amounting To Rs 395,689	0.396
243	38	Excess Payment of Price Variation due to wrong calculation and on the Items on Which Secured Advance Was Paid Amounting To Rs 648,462	0.648
244	39	Excess payment to the contractor amounting to Rs 880,000 due to approval of excess rates of cat eyes	0.88
	27	EDO Education	
245	1	Non-utilization / Transfer of Funds for Purchase of Furniture and Missing Facilities Rs. 3.515 million	3.515
246	3	Uneconomical Expenditures on purchase of stationery Rs. 215,934	0.216

247	4	Uneconomical expediture on pol – rs. 185,163	0.185
248	5	Irregular Expenditures on Repair of Government Vehicle Rs. 159,328	0.159
249	6	Doubtfull distribution of stipend- rs. 156,600	0.157
250	7	Irregular and uneconomical expenditure on photostat- rs.101,794	0.102
251	8	Non-production of record of ta/da rs. 92,199	0.093
	28	DO Sports	
252	1	Non-obtaining of 4% budget from District Government Budget – Rs 213.116 million	0.213
253	2	irregular expediture without mass media campaign - rs. 10.745 million	10.745
254	4	irregular sanction of purchase beyond financial powers rs. 1.560 million	1.56
255	5	irregular finalzation of rate contract and purchase of rs. 1.403 million	1.403
256	6	doubtful withdrawal of ta/da – rs. 1.036 million	1.036
257	7	Non Obtaining of performance Guarantee Rs. 379,553	0.38
258	8	Non-availability of stock entry and proof of consumption of stores - Rs.225,247	0.225
259	9	Heavy expenditures on electictity in violation of austerity measure rs. 160,397	0.16
260	10	Doubtful purchase of storts materail/ items – rs. 123,750	0.124
Total			5863.97

Annex-B

Summary of Budget & Summary Financial Year 2012-13

(Amount in Rupees)

Name of Office	Budget			Expenditure			Excess(+) Savings(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
DCO	8,386,955	36,515,704	44,902,659	8,386,955	20,675,901	29,062,856	(15,839,803)	35%
Zila Nazim	1,660,793	4,606,625	6,267,418	1,660,793	846,270	2,507,063	(3,760,355)	60%
Niab Zila Nazim	1,563,065	6,674,502	8,237,567	1,563,065	738,187	2,301,252	(5,936,315)	72%
EDO (F&P)	12,967,217	191,637,104	204,604,321	12,967,217	150,172,288	27,984,505	(176,619,816)	86%
EDO (W&S)	58,763,467	75,759,263	134,522,730	58,763,467	65,431,350	124,194,817	(10,327,913)	-8%
EDO (Education)	1,973,066,421	149,565,539	2,122,631,960	1,973,066,421	84,712,567	2,057,778,988	(64,852,972)	-3%
EDO (Health)	397,105,732	149,948,918	547,054,650	332,976,219	149,722,800	482,699,019	(64,355,631)	12%
EDO (CD)	49,276,493	18,282,788	67,559,281	37,871,986	12,461,822	50,333,808	(17,225,473)	25%
EDO (Agriculture)	97,864,144	30,723,898	128,588,042	98,887,821	29,096,993	127,984,814	(603,228)	0%
Municipal Services	1,990,908	999,879	2,990,787	1,990,908	801,498	2,792,406	(198,381)	-7%
Total Current	2,602,645,195	664,714,220	3,267,359,415	2,528,134,852	379,504,676	2,907,639,528	(359,719,887)	11%
Expenditure								
Development			779,678,946			670,473,576	(109,205,370)	14%
Development Expenditure							(109,205,370)	
Grant Total of Expenditure			4,047,038,361	2,528,134,852	379,504,676	3,578,113,104	(468,925,257)	12%

Annex - C

**Summary of Appropriation Accounts by Grants and Appropriations for the
Financial Year 2012-13**

(Amount in Rupees)

Grant No.	Name of the Grant	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+) Excess
							(-) Saving
NON-DEVELOPMENT							
2	Land Revenue.	Voted	-	-	-	-	-
3	Provincial Excise.	Voted	5,778,087	-	5,778,087	3,361,934	2,416,153
5	Forests.	Voted	9,988,703	2,290,288	12,278,991	12,278,991	-
6	Registration.	Voted	-	-	-	-	-
7	Charges on A/c of Motor Vehicles Act.	Voted	2,306,454	-	2,306,454	292,926	2,013,528
8	Other Taxes & Duties.	Voted	4,021,607	-	4,021,607	1,626,609	2,394,998
10	General Administration.	Voted	281,434,698	-	281,434,698	44,324,085	237,110,613
15	Education.	Voted	2,122,631,960	-	2,122,631,960	2,057,778,988	64,852,972
16	Health Services.	Voted	510,465,426	36,589,224	547,054,650	482,699,019	64,355,631
17	Public Health	Voted	2,990,787	-	2,990,787	2,792,406	198,381
18	Agriculture.	Voted	72,111,168	6,905,828	79,016,996	80,039,450	1,022,454
19	Fisheries.	Voted	1,861,515	-	1,861,515	1,538,283	323,232
20	Veterinary.	Voted	35,430,540	-	35,430,540	34,128,090	1,302,450
21	Co-operative.	Voted	11,218,876	-	11,218,876	10,774,554	444,322
22	Industries.	Voted	2,097,324	-	2,097,324	1,076,133	1,021,191
23	Miscellaneous Departments.	Voted	2,586,168	-	2,586,168	2,323,742	262,426
24	Civil Works.	Voted	19,769,459	-	19,769,459	16,892,114	2,877,345
25	Communications.	Voted	114,753,271	-	114,753,271	107,302,703	7,450,568
31	Miscellaneous.	Voted	17,385,817	-	17,385,817	13,461,708	3,924,109
32	Civil Defence.	Voted	4,742,215	-	4,742,215	3,338,067	1,404,148

	Tied Grants (Non- Development)	Voted			-	-	-
Total Non-Development :			3,221,574,075	45,785,340	3,267,359,415	2,876,029,802	- 391,329,613
DEVELOPMENT							
36	Development.	Voted	779,678,946		779,678,946	670,473,576	-
41	Roads & Bridges.	Voted		-	-		-
42	Government Buildings.	Voted			-		-
Total Development :			779,678,946	-	779,678,946	670,473,576	- 109,205,370
Grand Total :			4,001,253,021	45,785,340	4,047,038,361	3,546,503,378	- 500,534,983

Annex-D

[Para No.1.2.2.1]

**Unauthorized Revision of Technical Sanctioned Estimates without Approval
of Finance Department – Rs288.669 Million**

(Amount in Rupees)

Name of work	Work Order No. & Date	Original T.S. Estimate	1 st Revision	2 nd Revision	3 rd Revision	4 th Revision	Amount of Last TS
Const. of missing link M/R from Nadeem Nagarto Pull Gerah via Basti Khan Wah Length 2860 RFT	5015-19 dated 21.04.12	4,184,000	16,619,000	25,140,000	-	-	25,140,000
Const. of M/R from Ali Wala to PathanWalaKamalpurJityal Length 2615 RFT	4148CB dated 11.01.13	4,497,000	10,814,000	19,601,000	-	-	19,601,000
Const. of foot path and street light from MailisiChowk to BulkhariChowkKehrorPacca	4072CB dated 10.01.13	27,079,973	28,463,000	29,749,000	-	-	29,749,000
Const. of M/R from Chak No.37/M to Chak No.38/M	3762/CB dated 24.12.12	2,709,000	6,287,000	19,239,000	-	-	19,239,000
Const. M/R from MaqboolWah to 12-L.Minor Chak No.295	3827/CB dated 24.12.12	4,497,000	11,491,000	25,929,000	-	-	25,929,000
Const. of M/R from KehrorPaccaKhairpur road to BastiMaseetan	5190CB dated 03.05.12	3,348,000	5,072,000	9,765,000	10,588,000	16,081,000	16,081,000
Const. of Missing Link Road from YaranWala to Malik Pur(M/S Raza & Co.)	4994/CB dated 19.04.12	6,818,619	11,393,000	20,984,000	28,838,000		28,838,000
Const. of M/R from Kondi Road to BastiKhandaWali		3,995,000	6,964,000	20,000,000			20,000,000
Const. of M/R from KehrorpaccaKhairPur Road to BastiMaseetan		3,348,000	5,072,000	9,765,000	10,587,943	16,081,000	16,081,000
Const. of M/R from BahishtiNaharto BastiKumharanwali		2,480,000	5,625,000	23,500,000			23,500,000
Const. of M/R from BastiRawani to Chak No.47/MPR		4,482,000	15,417,000	23,695,000			23,695,000
Const. of M/R from Chak No.15/M to 24/M		3,199,000	7,815,000	18,821,000			18,821,000
Cons. Of M/R from Chit Wala to KoorayWala		4,000,000	9,460,000	21,995,000			21,995,000
Total							288,669,000

Annex-E

[Para No.1.2.2.2]

Illegal entrustment of charge of gazette and DDO powers to non gazetted employee and irregular withdrawal of Rs39,512,748

O.S No.10

Sl.No.	Name of work	Vr. No. & date	Sub Division	Bill No.	Amount
1	i) Construction of 3 Nos addl: class rooms, B/Wall, Toilet Blok W/A in G.B.H.S. Gahi Mummies Tehsil Kehror Pacca.	Vr.No.01 dt.01.06.2011.	Kehror Pacca	Security Deposit	Rs.918,619
2	--do--G.B.P.S. Peer Sukha Kehrp Pacca.	Vr. No.2 dt.01.06.2011	Kehror Pacca	--do--	Rs. 223,505
3	U/G of G.B.H.S to HSSL Rind Jada Kehror Pacca.	Vr. No.12 dt.02.06.2011.	Kehror Pacca	C.C.5 th & R.Bill.	Rs. 719,796
4	Rehabilitation & Renovation of B.H.U Ismail Pur Kehror Pacca.	Vr.No.13 dt. 02.06.2011	Kehror Pacca	C.C. Ist & R.Bill.	Rs. 616,179
5	---do----- B.H.U. Bahawal Garh. Kehror Pacca.	Vr.No.14 dt.03.06.2011	Kehror Pacca	--do--	Rs. 232,762
6	Construction of 3 Nos Addl: Classrooms B/Wall Gate & Gate pillars W/A in GGPS Chak No.15 /M	Vr.No.17 dt. 08.06.20110	Dunyapur	C.C. 6 th & R. bill.	Rs. 680,725
7	Provision of missing facilities 2 Nos Addl: Class room, T/B, in GGES Chak No.219/WB.	Vr.No..21 dt.08.06.2011.	Dunyapur	C.C. 4 th & R.Bill.	Rs. 367,067
8	Improvement /Renovation of Operation Theatre & Delivery room, sterilization room, conversion women ward into MNCH ward at Malik Tyyeb Awan THQ Hospital Dunyapur.	Vr. No.23 dt. 11.06.2011.	Dunyapur	C.C.Ist & R.Bill.	Rs. 235,939
9	Construction of Additional ward 4 Nos Consultant room in THQ Hospital Kehror pacca.	Vr.No.26 dt.11.06.2011.	Kehror Pacca	C.C. 7 th & R.Bill.	Rs. 193,168
10	U/G of G.G.M.S to HL Chak No. 357/WB Dunyapur.	Vr.No.27 dt.11.06.2011	Dunyapur	C.C.8 th & R.Bill.	Rs. 466,224
11	U/G of G.B.M.S to HL Noqabil Wah Kehror Pacca.	Vr.No.28 dt. 11.06.2011	Kehror Pacca.	C.C. 8 th & R.Bill.	Rs. 297,409
12	Provision of power wiring for 12 Nos Air Conditioner split unit and Construction of Generator Room and	Vr.No. 30 dt. 11.06.2011.	Dunyapur	C.C.3 rd & R.Bill.	Rs. 257,421

	provision of false ceiling at Malik Tyeb Awan THQ Hospital Duniyapur.				
13	Constn; of b/w gate and gate pillar in civil veterinary dispensary at noor shah gillani.	Vr no. 31 dt.11.6/2011.	k/Pacca	C.C.3 rd & R.Bill.	Rs. 91,566
14	Construction of 3 Nos Addl: Classrooms B/Wall Gate & Gate pillars W/A in GGPS Chak No.14 /M	Vr.No. 32 dt; 11.06.2011.	D/Pur	C.C.6th & R.Bill	Rs.86,603
15	Provision of missing facilities GBPS Chak desi wala..	Vr.No. 33 dt.11.06.2011	---do---	C.C.6th & R.Bill	Rs.2,470
16	Reconstn; of dangerous bldgs examination hall M/Facilities B/W/,T/B,W/A, and repair of existing bldgs.GBHS 362/WB	Vr.No.35 dt; 11.06.2011.	--do---	Security Deposit	Rs.468,915
17	Construction of 3 Nos Addl: Classrooms B/Wall walk way in GBHS Chak No.311 /WB	Vr.No. 37 dt.11.06.2011.	---do---	C.C.5th & R.Bill	Rs86,277
18	Constn; of computer lab. Lib; Room W/A, and repair of existing bldgs; at Chak No.GGPS 311/WB.	Vr.No.38 dt11.06.2011.	---do---	C.C.3rd & R.Bill	Rs.1,711,355
19	Constn; of dangerous bldgs B/W/,T/B,W/A, walk way and repair of existing bldgs and open terrace . GGPS 307/WB	Vr. 42 dt;13.06.2011	-----do--- ---	C.C.5th & R.Bill	Rs. 277,499
20	Const; of toilet block, B/Wall gate and gate pillar W/A GGPS Meer sir wala.	Vr.No.	K/Pacca	C.C.3rd & R.Bill	Rs. 86,550
21	Constn: of missing facilities GBPS Chak 370/WB..	Vr.No. 51 dt.13.06.2011	D/Pur	C.C.6th & R.Bill	Rs. 367,334
22	Constn; of G.G, M.School Massa Kotha.	Vr.No.54 dt 13.06.2011	K/Pacca	C.C.9th & R.Bill	Rs. 921,467
23	Construction of 1 No Addl: Classrooms B/Wall T/Block walk way in GBHS Chak No.235 /WB	Vr. No. 56 dt.15.06.2011.	-----do--- -	Security Deposit	Rs. 89,074
24	Const; of toilet block, B/Wall GGPS Deen Pur	Vr.No.57 dt 15.06.2011	-----do-- ---	Security Deposit	Rs. 35,869
25	Upg; Government Girls M/S/ to H/level at Rnd Jada	Vr.No.58 dt 15.06.2011	-----do-- ---	C.C.8th & R.Bill	Rs. 302,271
26	Constn: of Lib: room G.B.M.S Nathay Wala Kehror Pacca.	Vr.No.59 dt 16.06.2011	-----do-- ---	C.C.2nd & R.Bill	Rs. 69,004
27	Rehabilitation & Renovation of B.H.U Jamrani Wah Kehror Pacca.	Vr.No.61 dt 17.06.2011	-----do-- ---	C.C.3rd & R.Bill	Rs. 110,539

28	Const: of toilet block, B/Wall gate and gate pillar W/A GGPS Meer sir Wala.	Vr.No.62 dt 17.06.2011	-----do-- ---	Security Deposit	Rs. 60,478
29	Constn: of missing facilities 1-Nos Addl: classroom Repair of Existing Buildings B/Wall GGPS Chak No.5/M. Dunyapur	Vr.No.64 dt 19.06.2011	Dunyapur	C.C.5th & R.Bill	Rs. 111,756
30	Construction of Dispensary at Chak No.14/M Dunyapur.	Vr.No.96 dt 21.06.2011	Dunyapur	C.C.7th & R.Bill	Rs. 210,013
31	Constn: of B/Wall provision of Sewerage system in BHU Dhanote. Kehror Pacca.	Vr.No.97 dt 21.06.2011	Kehror Pacca	C.C.3rd & R.Bill	Rs. 57,000
32	U/G of GGMS Chak No.,231/WB, Dunyapur	Vr.No.110 dt. 22.06.2011.	Dunyapur	C.C.Ist & R.Bill.	Rs. 60,491
33	Constn: of 3-Nos Addl: classrooms, B/Wall, Toilet Block, Gate & Gate pillar W/A Repair of Existing Buildings GBPS Chak No.1-4/MPR. Dunyapur	Vr.No.112 dt. 22.06.2011.	---do---	C.C.6th & R.Bill.	Rs. 52,955
34	Special Repair to office of the DDO Buildings Sub Division, Dunyapur.	Vr.No.114 dt. 22.06.2011.	---do----	C.C.Ist & R.Bill.	Rs. 298,000
35	Rehabilitation & Renovation of B.H.U Jamrani Wah Kehror Pacca.	Vr.No.121 dt. 22.06.2011.	Kehror Pacca	Performance security	Rs. 124,920
36	Provision of missing facilities GGES Chak 359/WB.	Vr.No.122 dt. 22.06.2011.	Dunyapur	C.C.7th & R.Bill.	Rs. 141,704
37	U/G of GGMS Chak No.357/WB.	Vr.No.124 dt. 22.06.2011.	---do---	Security Deposit	Rs. 574,893
38	Rehabilitation & Renovation of B.H.U Ain Wahin Kehror Pacca.	Vr.No.134 dt. 22.06.2011.	Kehror Pacca	C.C.4th & R.Bill.	Rs. 249,756
39	U/G of GGMS Chak No.357/WB.	Vr.No.139 dt. 22.06.2011.	Dunyapur	C.C.9th & Final Bill.	Rs. 29,673
40	Purchase of 56" sweep Electric Ceiling fans in District Lodhran	Vr.No.149 dt. 22.06.2011.	Distt: Lodhran	C.C.Ist & R.Bill.	Rs. 1,936,692
41	U/G of G.B.H.S to HSSL Rind Jada Kehror Pacca.	Vr.No.151 dt. 22.06.2011.	Kehror Pacca	C.C.6th & R.Bill.	Rs. 957,250
42	U/G of GGMS Chak No.377/WB.	Vr.No.152 dt. 22.06.2011.	Dunyapur	C.C.7th & R.Bill.	Rs. 1,877,778

43	Rehabilitation & Renovation of B.H.U Chak No.35/M Dunyapur	Vr.No.153 dt. 22.06.2011.	Dunyapur	C.C.3rd & R.Bill.	Rs. 12,985
44	Establishment of new GBPS Jammu Jaat Kehror Pacca.	Vr.No.155 dt. 22.06.2011.	Kehror Pacca	C.C.7th & R.Bill.	Rs. 124,365
45	Provision of missing facilities Construction of 2 Nos Addl: Classrooms T/Block, repair of Existing buildings W/A in GBPS Chak No.389/WB.	Vr.No.156 dt. 22.06.2011.	Dunyapur	C.C.Ist & R. Bill.	Rs. 205,212
46	Rehabilitation & Renovation of B.H.U Chak No.357/WB Dunyapur	Vr.No.157 dt. 22.06.2011.	---do--	C.C.2nd & R. Bill.	Rs. 51,796
47	Constn: of 4-Nos Addl: classrooms, with Verahadah B/Wall, Toilet Block, Gate & Gate pillar W/A in GBHS Chak No.343/WB. Dunyapur	Vr.No.158 dt. 22.06.2011.	---do--	C.C.5th & R. Bill.	Rs. 518,796
48	U/G of GGHS Qutab Pur.	Vr.No.159 dt. 22.06.2011.	----do----	C.C.8th & R. Bill.	Rs. 846,939
49	Provision of missing facilities at GBHS Chak No.35/M Dunyapur	Vr.No.161 dt. 22.06.2011.	----do---	C.C.8th & R. Bill.	Rs. 667,897
50	Establishment of GGPS Bhetarian Wala Kehror Pacca.	Vr.No.164 dt. 23.06.2011.	Kehror Pacca	C.C.4th & R. Bill.	Rs. 68,388
51	Constn: of 3-Nos Addl: classrooms, B/Wall, Toilet Block, Gate & Gate pillar W/A GGPS Khurshid Abad Kehror Pacca	Vr.No.20 dt. 29.08.2011.	----do---	Security Deposit	Rs. 219,719
52	Constn: of B/Wall Sewerage System & major repair of BHU Mari Bhagoo Khan.	Vr.No.22 dt. 29.08.2011.	----do----	---do---	Rs. 86,382
53	Constn: of B/Wall Sewerage System & major repair of BHU Mari Bhagoo Khan.	Vr.No.23 dt. 29.08.2011.	---do---	C.C.3rd & Final Bill.	Rs. 17,176
54	Rehabilitation & Renovation of B.H.U Chak No.355/WB Dunyapur	Vr.No.04 dt. 07.09.2011.	Dunyapur	Security Deposit	Rs. 154,095
55	S/R to D.O. Buildings Office Lodhran.	Vr.No.29 dt. 23.11.2011	Lodhran.	C.C.Ist & F. Bill.	Rs. 28,072
56	Improvement of Government girls Degree college D/Pur,	Vr.No.27 dt. 23.11.2011	D/Pur.	Security Deposit	Rs. 260,858

57	U/G of GBPS to Middle Level Deepay Wala,	Vr.No.30 dt. 23.11..2011	D/Ur.	C.C.Ist & R. Bill.	Rs. 374,620
58	Constn; Of office of the EDO W & S Lodhran.	Vr.No32 dt. 29.11..2011	Lodhran.	Security Deposit 2%	Rs. 201,518
59	Constn; Of office of the DO Buildings Lodhran	Vr.No.31 dt. 29.11..2011	Lodhran.	Security Deposit 2%	Rs. 164,552
60	Constn; Of Servant Quarter at DCO Camp Office	Vr.No.34 dt 30.11.2011	Lodhran	C.C. Ist R/Bill.	Rs. 360,864
61	U/G of G.B.H.S to HSSL Rind Jada Kehror Pacca.	Vr.No.01 dt. 03.12.2011	Kehror Pacca	C.C.8th & R. Bill.	Rs. 2,749,798
62	S/R to Residence occupied by EDO F&P Lodhran	Vr.No.02 dt. 03.12.2011	Lodhran	C.C.Ist & R. Bill.	Rs. 26,678
63	A/M & Repair to Residence occupied by EDO F&P Lodhran.	Vr.No.03 dt. 03.12.2011	---do---	C.C.Ist & R. Bill.	Rs. 28,200
64	Provision of missing facilities GBPS Main Pur Mahtam	Vr.No.04 dt. 03.12.2011	--do--	Security Deposit	Rs. 19,650
65	Constn: of missing facilities 2 Nos Addl: classrooms B/Wall GGPS Mohanay Wala.	Vr.No.06 dt. 13.12.2011	Dunyapur	C.C.7th & F. Bill.	Rs. 79,001
66	Construction of 6Nos addl: classrooms GBHS Mehar Abad Sharif.	Vr.No.07 dt. 13.12.2011	Lodhran	C.C.7th & R. Bill.	Rs. 356,733
67	Construction of Residence Grade 15-17 Civil Veterinary Hospital Dunyapur.	Vr.No.08 dt. 13.12.2011	Dunyapur	C.C.6th & R. Bill.	Rs. 283,537
68	U/G of GBPS to M/L at Bhuteji. Lodhran	Vr.No.09 dt. 13.12.2011	Lodhran	C.C.2 nd & R. Bill.	Rs. 504,958
69	Constn: of missing facilities 2 Nos Addl: classrooms B/Wall GGPS Mohanay Wala.	Vr.No.10 dt. 14.12.2011	Dunyapur	Security Deposit	Rs. 131,279
70	Construction of Multipurpose Hall in GBHS Qureshi Wala.	Vr.No.11 dt. 14.12.2011	Lodhran	C.C.5th & R. Bill.	Rs. 236,089
71	U/G of GBMS to H/L at Kundi Lodhran	Vr.No.13 dt. 17.12.2011	Lodhran	C.C.6th & F. Bill.	Rs. 741,465

72	Construction of Multipurpose Hall in GBHS Jallah Arrain.	Vr.No.16 dt. 19.12.2011	Dunyapur	C.C.6th & R. Bill.	Rs. 513,706
73	Construction of 4 Nos Addl: classrooms with Verandah T/B, W/A, Gate & Gate pillars at GBPS Chakra no.343/WB	Vr.No.17 dt. 22.12.2011	Dunyapur	C.C.7th & R. Bill.	Rs. 656,340
74	Establishment of District Sanat Zar Office Lodhran	Vr.No.18 dt. 22.12.2011	Lodhran	C.C.2 nd & R. Bill.	Rs.2,196,953
75	Constn: of 3 Nos Addl: classrooms T/B Walk Way GGPS Chak No.267/WB	Vr.No.21 dt. 22.12.2011	Dunyapur	Securitiy Deposi	Rs. 36,825
76	Const: of missing facilities in GGES Chak No.370/WB.	Vr.No.22 dt. 22.12.2011	Dunyapur	Securitiy Deposit	Rs. 237,389
77	Constn: of 6 Nos Addl: Classroom T/B GBHS Bahawalgarh	Vr.No.23 dt. 22.12.2011	Lodhran	Securitiy Deposit	Rs. 639,358
78	Const: of missing facilities in GGES Chak No.359/WB.	Vr.No.16 dt. 11.01.2012	Dunyapur	C.C.8th & F. Bill.	Rs. 31,782
79	Constn: of Comp: Lab. Lib;Room Drinking W/A. GBHS Dola Arrain	Vr.No.17 dt. 11.01.2012	....do....	C.C.4th & F. Bill.	Rs. 330,343
80	Constn: of Missing facilities 2 Nos addl. C/R Comp: Lab. Lib;Room science Lab GGSB 279/WB	Vr.No.18 dt. 11.01.2012	Dunyapur	C.C.6th & F. Bill.	Rs. 48,299
81	Constn: of Addl: C/room, B/W, with G & G Pillar T/B Walk way repair of Existing Bldgs. & open terrace. GGPS. 307/WB	Vr.No.19 dt. 11.01.2012	.....do... ..	C.C.6th & F. Bill.	Rs. 59,231
82	-----do--- Chak 291/WB	Vr.No.20 dt. 11.01.2012	----do----	C.C.4th & F. Bill.	Rs. 35,692
83	-----do--- GGPS Chak 225/WB	Vr.No.21 dt. 11.01.2012	----do---	C.C.6th & F. Bill.	Rs. 60,518
84	-----do--- GBPS 33/M	Vr.No.22 dt. 11.01.2012	-----do--	C.C.6th & F. Bill.	Rs. 85,654
85	-----do--- GBPS 307/WB	Vr.No.26 dt. 14.01.2012	----do---	Securitiy Deposit	Rs. 333,967
86	-----do--- Chak 291/WB	Vr.No.27 dt. 14.01.2012	-----do--	Securitiy Deposit	Rs. 123,453
87	-----do--- GGHS Chak 279/WB	Vr.No.28 dt. 14.01.2012	-----do--	Securitiy Deposit	Rs. 276,112

88	-----do--- GBPS Chak 33/M	Vr.No.30 dt. 14.01.2012	-----do--- -	Securit y Deposit	Rs. 163,800
89	-----do--- GBHS Dola Arrain	Vr.No.31 dt. 17.01.2012	-----do---	Securit y Deposit	Rs. 285,394
90	-----do--- Elementary School GGHS 359/WB	Vr.No.32 dt. 17.01.2012	---do---	Securit y Deposit	Rs. 140,114
91	----do--- 2 Nos Addl. C/room GGPS 225/WB	Vr.No.38 dt. 24.01.2012	---do---	Securit y Deposit	Rs. 136,878
92	Establishment of new BPS chak 43/M	Vr.No.39 dt. 24.01.2012	Dunyapur	Securit y Deposit	Rs. 99,993
93	Construction of 3 Nos Addl: Classrooms B/Wall Gate &Gate pillars W/A in GGPS Chak No.15 /M	Vr.No.40 dt. 24.01.2012	Dunyapur	Securit y Deposit	Rs. 260,074
94	Construction of 2 Nos Addl: Classrooms B/Wall Gate &Gate pillars W/A in GGPS Kot Hajji	Vr.No.41 dt. 24.01.2012	Dunyapur	C.C.5th & F. Bill.	Rs. 48,636
95	Construction of 3 Nos Addl: Classrooms B/Wall Gate &Gate pillars W/A in GGPS Chak No.15 /M	Vr.No.42 dt. 27.01.2012	--do---	C.C.7th & F. Bill.	Rs. 268,836
96	Construction of 3 Nos Addl: Classrooms B/Wall Gate &Gate pillars W/A in GGPS Chak No.15 /M	Vr.No. 47 dt. 28.01.2012	---do---	Securit y Deposit	Rs. 166,888
97	Construction of 4 Nos Addl: Classrooms with verandah T/B, B/Wall Gate &Gate pillars W/A in GGPS Chak 343/WB	Vr.No.09 dt. 07.02.2012	---do---	C.C.8th & R. Bill.	Rs. 953,247
98	U/G of G.B.H.S to HSSL Rind Jada Kehror Pacca.	Vr.No.13 dt. 11.02.2012	---do---	C.C.9th & R. Bill.	Rs. 763,553
99	S/R to O/O DDO Building Dunyapur	Vr.No.06 dt. 12.04.2012	Dunyapur	Securit y Deposit	Rs. 23,800
100	U/G GGPS Khan da Khoo	Vr.No.07 dt. 12.04.2012	Kehror Pacca	Securit y Deposit	Rs. 315,950
101	U/G GGPS Khan da Khoo	Vr.No.09 dt. 12.04.2012	Kehror Pacca	C.C.7th & F. Bill.	Rs. 66,000
102	Establishment of GGPS Bhetarian Wala Kehror Pacca.	Vr.No.27 dt. 30.04.2012	---do---	C.C.5th & F. Bill.	Rs. 102,331
103	U/G GGMS Chak 377/WB	Vr.No.02 dt	Dunyapur	Securit y Deposit	Rs. 589,889

104	Establishment of GGPS Bhetarian Wala Kehror Pacca.	Vr.No.24 dt	Kehror Pacca	Security Deposit	Rs. 213,601
105	Construction of 4 Nos Addl: Classrooms with verandah T/B, B/Wall Gate & Gate pillars W/A in GGPS Chak 343/WB	Vr.No.30 dt	Dunyapur	C.C.9th & F. Bill.	Rs.1,015,199
106	Constn: of Dispensary at Chak 14/M	Vr.No.40 dt	Dunyapur	C.C.8th & F. Bill.	Rs. 100,000
107	U/G GGMS Chak 53/M	Vr.No.41 dt 31-05-2012	Lodhran	C.C.9th & F. Bill.	Rs. 240,852
108	Improvement /Renovation of Operation Theatre & Delivery room, sterilization room, conversion women ward into MNCH ward at Malik Tyyeb Awan THQ Hospital Dunyapur.	Vr.No.01 dt 02-06-2012	Dunyapur	Security Deposit	Rs. 69,000
109	Improvement /Renovation of Operation Theatre & Delivery room, sterilization room, conversion women ward into MNCH ward at Malik Tyyeb Awan THQ Hospital Dunyapur.	Vr.No.03 dt	Dunyapur	C.C.4th & F. Bill.	Rs. 118,326
110	U/G GGMS Chak 53/M	Vr.No.06 dt	Lodhran	Security Deposit	Rs. 470,247
111	Constn: of Dispensary at Chak 14/M	Vr.No.09 dt	Dunyapur	Security Deposit	Rs. 337,434
112	U/G of G.B.H.S to HSSL Rind Jada Kehror Pacca.	Vr.No.20 dt	Kahror Pacca	C.C.10th & F. Bill.	Rs. 62,771
113	Establishment of new GBPS Jammu Jaat Kehror Pacca.	Vr.No.21 dt	Kahror Pacca	Security Deposit	Rs. 178,133
114	Establishment of new GGPS Mochian Wala Kehror Pacca.	Vr.No.34 dt	Kahror Pacca	C.C.4th & F. Bill.	Rs. 431,955
115	Rehabilitation/Renovation BHU Chak 359/WB	Vr.No.83 dt	Dunyapur	C.C.4th & R. Bill.	Rs. 43,637
Total					Rs.39,512,748

Annex-F

[Para No.1.2.2.4]

Irregular Expenditures in Violation of PPRA's Rules for Purchase of Other Store, Bedding Clothing, X-rays, laboratory Items and Stationery Items-Rs 12.737 Million

Annex Point A						
Name of Supplier	Bill No. & Date	Supply order No. & Date	Sanction No. & Date	Item	Quantity	Total Gross Amount
Fahad Enterprises Lodhran	4765 23/7/13	2618 21/7/12	2734 4/8/12	Toilet Cleaner	550 Liter	92,510
Fahad Enterprises Lodhran	4771 31/7/12	2682 28/7/13	2732 3/8/13	Brighto Cleaner	490 Liter	99,470
Malik Entepries Lodhran	1443 20/9/12		3761 22/9/12	Drain Opener	500 Ltr	98,600
Malik Entepries Lodhran	1441 19/9/12	3711 18/9/12	3749 20/9/12	Finis Spray 3 Lit Pack	90	92,916
Malik Entepries Lodhran	1442 19/9/12	3712 18/9/12	3748 20/9/12	Insect Killing Powder	50 kg	60,900
Malik Entepries Lodhran	1787 18/10/12	4065 16/10/12	1787 18/10/12	Glass Cleaner	220 Liter	99,528
Fahad Enterprises Lodhran	5209 3/11/12	4263 6/11/12	4195 3/10/12	Phynale	700	91,756
Malik Entepries Lodhran	1915 24/12/12	4678 22/12/12	4705 27/12/12	Name Plate Plastic 2x1 Name Plate Plastic 1*6	20 57	91,814
Fahad Enterprises Lodhran	5351 21/12/12	4633 17/12/12	4696 26/12/12	Name Plate Lasani 6x12 Name Plate Lasani 6x12	30 15	60,030
Fahad Enterprises Lodhran	5283 3/12/12	4442 1/12/12	4472 4/12/12	Drain Opener	500	98,600

Fahad Enterprises Lodhran	5282 2/12/12	4428 30/11/12	4451 3/12/12	Brighto Cleaner	490	99,470
Fahad Enterprises Lodhran	5355 29/12/12	4719 28/12/12	4725 31/12/12	Glass Cleaner	220 Liter	99,528
Malik Entepriesies Lodhran	1921 26/12/12	4650 24/12/12	4701 27/12/12	Garbage Container	8	98,832
Malik Entepriesies Lodhran	1931 5/1/13	15 2/1/13	49 7/1/13	Finis Spray 3 Lit Pack	90	80,100
Fahad Enterprises Lodhran	5388 20/1/13		200 21/1/13	Brighto Cleaner	114	99,750
Fahad Enterprises Lodhran	5389 22/1/13		214 23/1/13	Drain Opener	580	98,600
Malik Entepriesies Lodhran	2083 25/5/13		752 26/3/13	Glass Cleaner	50	97,500
Malik Entepriesies Lodhran	2082 18/3/13		764 27/3/13	Insect Killing Powder	9 Pkt	94,500
Fahad Enterprises Lodhran	5588 9/4/13q		876 16/4/13	Drain Opener	585	99,450
Al-RaziqAssosication Lodhran	178 3/4/13	780 28/3/13	832 4/4/13	Cleaner Floor	500	95,000
Owais Enterprises Multan	84 3/4/13	783 28/3/13	841 4/4/13	Disinfected Solution	150	99,750
Al-RaziqAssosication Lodhran	5587 8/4/13	851 4/4/13	895 13/4/13	Insect Killing Powder	90 kg	94,500
Al-RaziqAssosication Lodhran	172 28/3/13	753 26/3/13	824 3/4/13	Finis Spray 3 Lit Pack	110	97,900
Owais Enterprises Multan	0072 13/5/13	1390 8/5/13	1641 14/5/13	Filet Oil Spray	350 Litre	95,900
Fahad Enterprises Lodhran	5967 14/5/13	1622 10/5/13	1648 15/5/13	Phynale	850	96,050
Fahad Enterprises Lodhran	5968 30/5/13	1793 27/5/13	1858 31/5/13	Disinfected Solution	150	99,750
Fahad Enterprises Lodhran	5969 31/5/13	1749 24/5/13	1869 1/6/13	Glass Cleaner	250	97,500
Total Point A						2,530,204
						Annex Point B

T. No. Date	Name of Supplier	Bill No. & Date	Sanction No. & Date	Item	Total Gross Amount
1803838 8-08-12	Fahad Enterprises Lodhran	4763 23/7/12	2721 2/8/13	Photo copy machine Toner	12,180
2008324 6/10/12	Fahad Enterprises Lodhran	29843 14/9/12	3750 20/9/12	File Cover Stapler Machine White Paper Tag Bundle Paper Cutter Register Line	24,969
2009497 7/12/12	Fahad Enterprises Lodhran	30253 5/11/12	4400 22/11/12	White Paper Carbon Paper Flipper Gatta Flipper Patti Rabbar Stamp Stamp Pad	19,488
2009497 7/12/12	Fahad Enterprises Lodhran	30386 29/11/12	4443 1/12/12	Ball Point Gum Register Dak Book Envelop White Paper	7,140
	Malik Enterprises Lodhran	1903 3/12/12	4702 27/12/12	Stamps	2,506
2051001 6/2/13	Umer&Asghar Enterprises Lodhran	30668 29/1/13	310 2/2/12	Stamps File Cover Register	12,300
2051102 11/2/13	Umer&Asghar Enterprises Lodhran	30599 19/1/13	204 22/1/13	Stapler Machine White Paper Ink Calcualtor Uniball	15,070
2051180 14/2/13	Malik Enterprises Lodhran	2027 5/2/13	367 13/2/13	Table Dairy Pen Holder Stapler Machine Ball Point Pin Catcher	1,200
2051471 28/2/13	Malik Enterprises Lodhran	2041 20/2/13	479 25/2/13	Table Set Fansi	1,750
2132533 26/3/13	Fahad Enterprises Lodhran	5585 26/3/13	763 27/3/13	Stamps Machine Stamps	1,950
2051625 8/3/13	Umer&Asghar Enterprises	39863 2/3/13	597-98 2/3/13	Misc.	21,805

	Lodhran				
2132788 9/4/13	Umer&Asghar Enterprises Lodhran	30991 25/3/13	797 1/4/13	Misc.	12,710
2142499 22/5/13	Malik Enterprises Lodhran	2159 15/5/13	1665 16/5/13	Photo machine Toner	9,500
Total Point B					142,568
					Annex Point C
Sr. No.	Object Head				Amount
1	A03970-Others				4,236,117
2	A03942-COS				716,262
3	A03927 Bedding & Clothing				1,215,397
4	A03927 X-Ray				1,605,656
Total Point C					7,773,432
					Annex Point D
Name of Supplier	Bill No. & Date	Supply Order No. & Date	Sanction No. & Date	Name of Medicine Item	Bill Gross Amount
Fahad Enterprises Lodhran	5015 20-09-12	3771 22-09-12	3787 25-09-12	Lab Items	94,000
Fahad Enterprises Lodhran	5017 25-09-12	3774 25-09-2012	3296 26-09-12	Lab Items	90,385
Fahad Enterprises Lodhran	5570 22-02-13	360 18/02/13	466 23-02-13	Lab Items	99,220
Fahad Enterprises Lodhran	5571 25-02-13	465 23/02/13	473 25/02/13	Lab Items	98,880
Hussain Enterprises Multan	94 13/2/13	340 09/02/13	377 13/2/13	Lab Items	52,445
Hussain Enterprises Multan	92 12/02813	344 11/2/13	376 13/2/13	Lab Items	75,910
Hussain Enterprises Multan	41 15/5/13	1568 13/5/13	1645 15/5/13	Tibbi Medicine	99,540
Hussain Enterprises Multan	34 13/5/13	1621 10/5/13	1640 14/5/13	Tibbi Medicine	99,980
Total					710,360

Name of Supplier	Bill No. & Date	Supply order No. & Date	Sanction No. & Date	Item	Total Gross Amount
Fahad Enterprises Lodhran	4670 3/7/2012	2418 27-06-12	2714 01-08-2012	X-Ray Films 10x12	97,440
Fahad Enterprises Lodhran	4673 6/7/12	2506 05-07-12	2731 03-08-2012	X-Ray Films 12x15	87,000
Fahad Enterprises Lodhran	4675 8/7/12	2516 7/7/12	2724 02-08-2012	X-Ray Fixer X-Ray Developer	58,000
Owais Enterprises Multan	18 07-09-2012	2965 03-09-2012	3000 08-09-2012	X-Ray Films 12x15	87,000
Owais Enterprises Multan	19 08-09-2012	2992 07-09-2012	3001 10-09-2012	X-Ray Films 10x12	38,976
Fahad Enterprises Lodhran	5060 9-10-2012	3953 8-10-2012	3957 09-10-2012	X-Ray Films 12x15	87,000
Fahad Enterprises Lodhran	5061 10-10-2012	3959 09-10-2012	3796 10-10-2012	X-Ray Films 10x12	97,440
Fahad Enterprises Lodhran	5062 12-10-2012	3978 10-10-2012	5062 d 12-10-2012	X-Ray Fixer X-Ray Developer	87,000
Fahad Enterprises Lodhran	5215 07-11-2012	4249 6-11-2012	4269 7-11-2012	X-Ray Films 10x12	97,440
Fahad Enterprises Lodhran	5213 07-11-2012	4264 7-11-2012	4264 07-11-2012	X-Ray Films 12x15	87,000
Owais Enterprises Multan	0027 15-12-2012	4564 12-12-2012	4697 dt 26-12-2012	X-Ray Films 12x15	87,000
Owais Enterprises Multan	0025 17/12/12	4586 13/12/12	4710 27-12-2013	X-Ray Films 10x12	97,440
Owais Enterprises Multan	53 27/12/2012	4682 22/12/2012		X-Ray Fixer X-Ray Developer	58,000
Hussain Enterprises Multan	99 03-02-2013	311 02-02-2013	474 25-02-2013	X-Ray Films 12x15 X-Ray Films 10x12	96,140
Hussain Enterprises Multan	87 02-03-2013	594 01-03-2013	894 21-03-2013	X-Ray Films 12x15 X-Ray Films 10x12	96,140
Hussain Enterprises Multan	84 11-04-2013	874 09-04-2013	884 21-03-2013	X-Ray Films 12x15 X-Ray Films 10x12	96,140

Fahad Enterprises Lodhran	5586 8-4-13	829 04-04-2013	885 22-03-2013	X-Ray Fixer X-Ray Developer	54,000
J&N Trades BWP	115 26-04-2013	873 16-04-2013	1204 27-04-2013	X-Ray Films 10x12	84,000
J&N Trades BWP	117 27-04-2013	1152 20-04-2013	1221 29-04-2013	X-Ray Films 12x15	87,500
Total					1,580,656
Total Point D					2,291,016
Grand Total A to D					12,737,220

[Para No.1.2.2.5]

Illegal Grant of time extension on applications received after due time and non-recovery of penalty Rs12.507 million

Time Extensions allowed on applications not received in prescribed time in various works by District Officer Building Lodhran														
S r.	Name of work	Name of Contractor	Total Cost of project	Work order No.	Date /Date of Commencement	Date of Completion	Completion Time in Days	Time extended		Time extension request No	Date	Application received Late	Fine imposed if any	Penalty due @ 10%
								From	To					
1	Constn: of Entry Gate at KehrorPaccaChowk LodhranCity.	Haji Falak Sher	2,787,410	5041	06/08/10	10/07/10	120			294,477,721,1062	02/02/11	207		278,741
2	Constn: of Entry Gate at SupperChowkBahawalpurPurRoadLodhranCity.	Ali Enterprises	3,068,898	5191	16/06/10	15/10/10	120			834,1085,1336,1337	25/03/11	161		306,890
3	Constn: of Entry Gate Near Crossing Multan Road Lodhran.	Irshad Dogar Builders	2,860,657	5187	16/06/10	15/10/10	120			438,439,740	18/12/10	64		286,066
4	Up gradation of GGES to High level at Quaida Abad	Mr. Irshad Dogar	6,408,254	450	26/08/09	25/02/10	180	25/02/10	15/07/11	551	01/10/12	949	3204	640,825
5	UP gradation of GBMS to High Level at Adda Lail Pur K. Pacca	Hafiz Muhammad Sharif	6,502,272	842	26/09/09	25/03/10	180	25/03/10	30/06/10	1601	01/04/10	7		650,227
6	Up-Gard: of GGPS Khaji Waka to M/L Kehror Pacca	Ch Shaukat Ali	3,084,475	3681	26/03/10	25/09/10	180	26/09/10	25/04/11	730	18/12/10	84		308,448
10	Constn: of Residence BS-18-19 Civil Veterinary Hospital Lodhran	Associated Engineering Co.	3,810,422	4051	16/04/10	15/10/10	180			223,826	07/01/11	84		381,042

12	Constn: of Residence BS-15-17 Civil Veterinary Hospital Dunyapur	Associate d Engineering Co.	1,937,113	3653	2503/10	2407/10	120			238,658	27/11/10	126		193,711
20	Up gradation of Govt: Boys Middle School Chamb Kalyar to Secondary Level Tehsil Lodhran	Haji Falak Sher	4,645,295	2827	1401/2010	1307/10	180	1401/11	2009/11	399	01/12/11	506		464,530
25	Improvement of Govt: Boys Degree College Dunya Pur.	Associate d Engineering Co.	1,263,814	2870	1401/10	1304/10	90			1237,1238,623	07/03/11	328		126,381
26	Improvement of Govt: Girls Degree College Dunya Pur.	M/S Faisal Saleem & Co	3,128,906	2875	1401/2010	1306/10	150	1405/2010	0909/11	1847,932	1801/11	219	2000	312,891
29	Constn: of Multi Purpose Hall at GBHS Qureshi Wala	M/S Akber Ali Bhatti	10,516,939	4143	2104/2010	2004/11	360	2004/11	3006/12	1290,333	0506/12	412		1,051,694
30	Up-Gard: of GGMS Chak No. 49/M Lodhran	Fayyaz Hussain Qureshi	4,430,524	3129	0203/10	0802/10	180	0208/10	3006/11	2158	3006/10	142		443,052
39	Estt: New GGPS Amina Abad Mouza Gogran	Haji Mohamad Aziz	2,525,913	4097	2206/2011	21/10/10	120	22/10/11	3006/12	172	1509/11	329		252,591
54	Construction of 2-Nos Addl: C/R T/B etc in Govt: Girls Primary School Chak No. 225/WB, Dunyapur.	786 Construct ion Co.	1,433,664	1049	1002/09	0201/10	120	0202/10	0109/10	1582	2405/11	507	1000	143,366
60	Provision of missing facilities. In Govt: Girls Primary School Chak No. 342/WB Dunya Pur.	786 Construct ion Co.	2,122,149	1054	1002/09	0201/10	120	0202/10	01/11/10	1581	2405/11	507	1200	212,215
72	Constn: of 4 Nos Additional Class Room, etc in Govt: Girls Primary School Dargah Pur Tehsil Lodhran.	Ali Enterprises	2,332,377	1922	19/11/09	1805/10	180	1905/10	3008/11	158	2004/2012	703	1000	233,238
79	Constn: of Addl: C/R, B/W, GGMS Chak No. 375/WB	Mian Mohamad Arif	2,701,099	5023	0608/10	1007/10	120	07/10/10	31/12/11	271	27/10/11	474		270,110

85	Up Gradation of Govt. Girls Middle School Chak No. 231/WB.	Nazeer Ahmad Contractor & Builder	3,010,780			25/08/11	120	25/08/11	30/06/12	400	01/12/11	98		301,078
87	Up Gradation of Govt. Girls Primary School to Middle Level Sadullah Pur.	Nazeer Ahmad	3,232,589			07/10/10	120	07/10/10	31/12/11	271	27/10/11	385		323,259
89	Establishment of New Govt. Girls Primary School Bhubat Pur.	Ali Enterprises	2,218,035			16/03/10	120	27/03/10	31/12/11	369	23/11/11	617		221,804
90	Construction of missing facilities. In Govt. Girls Elementary School Chak No. 370/WB Dunya Pur.	Ittefaq Builder	2,396,043			27/01/10	120	28/01/10	30/08/10	1773	28/04/10	91	2000	239,604
94	up Gradation of GBPS at chack no. 17/mpr to middle level tehsil and district lodhran	Zahoor construction Co.	33,187,850			05/05/11	120	05/05/11	15/12/2011	1051,1390,93	15/08/11	102		3,318,785
95	up Gradation of GGPS to middle School Level at Lal Kamal tehsil and district lodhran	Sheikh Muhammad Inran	3,319,255			05/05/11	120	05/06/11	31/08/2011	77	08/12/11	217		331,926
96	up Gradation of GGPS to middle School Level at Lal Kamal tehsil and district lodhran	Sheikh Muhammad Inran	3,319,255			05/05/11	120	05/06/11	31/08/2011	77	08/12/11	217		331,926
98	Construction of Missing Facilities Additional C/Room, B/W GGPS 5/M	Aslam Khan Mughal	1,481,436			27/01/10	120	28/01/2010	01/12/11	550	01/10/12	978		148,144
106	Provision of Missing Facilities of GGES Shah Pur phull	Nazir Ahmad	2,404,281			28/10/11	120	29/10/2011	30/04/12	268,552	10/01/12	74		240,428
109	Provision of Missing Facilities B/W, Toilet/B, W/Arrangement, and e.i connection in GBPS Nurgis Wala	Muhammad Arif Arian	1,403,609			25/04/11	90	04/06/11	08/04/11	275	27/10/11	185	1000	140,361

110	Establishment of New GGPS Bhabat Pur u.c Ladha bohar duniyapur	Ali Enterprises	2,218,035			16/03/10	90	17/03/10	02/05/11	369	23/11/11	617	1000	221,804
112	Provision of Missing Facilities in GBPS Dera Mehro	Nazeer Ahmad	1,317,587			04/07/11	90	04/08/11	30/09/11	1250,412	12/12/11	161		131,759
Total													12,506,894	

Annex-H

[Para No.1.2.2.6]

Irregular Purchase Without Observing PPRA Rules –Rs. 3.796 million

Purchases 2012-13

SUPPLIERS NAME	INVOICE NO.	DATE	ITEMS	VALUE	S. TAX	AMOUNT	SANCTIONED BY
Umer&Asgher Rs. 736,135 Dua enter rs. 62700	30057-8 ? 698	01.10.12	Sports items for Youth Festival purchased by calling quotations instead of tender	799,135	0	799,135	DCO
Dua Enterprises	639	03.10.2012	Sports Kit for Youth Festivals Distribution of 250 Shirts Of Rs. 125,000 but no record of distribution 143 sports kits of Rs. 143,000	268,000		268,000	DCO
Dua Enterprises	748	04.10.2012	Uniform Kits for YS 428 kits but not record of distribution	428,000		428,000	DCO
Umer&Asgher jogger - Dua Enterprises uniform	30177 & 916	15.10.2012	Purchase sports kits	210,000 252,000 TA/DA		462,000	DCO
Umer&Asgher purchased by calling new quotations	30388	03.12.2012	Cricket sports items for Sufi Nazar Hussain cricket	41,500		41,500	DO(S)
Dua Enterprises	1410	01.01.13	Plastic pipe	7500	1200	8700	DO(S)
Umer&Asgher TA/DA	30729	06.02.13	Cricket uniform	32,000		32,000	DCO
Umer&Asgher	30731	06.02.13	ELECTRIC CABLE	16,200	2,592	18,792	DO(S)
Umer&Asgher	31566	20.05.13	Purchase of Uniform and Trophy No record of distribution of uniforms Rs. 28,000	49,000	0	49,000	DO(S)
Dua enterprises	2768	21.5.13	Volley Ball Trophy	11750	0	11750	DO(S)
Dua enterprises	2769	05.06.13	Sports itmes Karate	24,400		24,400	DO(S)

Duaenterprizes	3274	01.04.13	Purchase of 40 Hard Balls (Lawahid cricket organize matches on 14.01.13 and request for financial grant of Rs. 40,000 on 23.02.13 but balls were purchased on 01.04.13 No APR	20,000		20,000	DCO & DO(S)
Umer&Asgher	31010	04.04.10	Purchase of Boundary Rope cricket	140,000	0	140,000	DCO
Duaenterprizes	2286	04.04.13	Sports cricket items for A-1 cricket Club	49,150	0	49,150	DCO
Duaenterprizes	2389	23.04.13	Purchase of cricket hard balls for Lodhran cricket club No APR	24,750		24,750	DO(S)
A. Sub Total						2,377,177	

Purchases during 2011-12

SUPPLIERS NAME	INVOICE NO.	DATE	ITEMS	VALUE	S. TAX	AMOUNT	SANCTIONED BY
Umer&Asgher	27644-5	22.02.2012	Purchase of sports items by calling quotations instead of tenders and no security deposit was obtained.	635,130		635,130	DCO
UmerAsgher	27809	15.03.12	Purchase of Track Suit , Jiggers for Punjab Sports festivals 2012	292,600	0	292,600	DCO
UmerAsgher	27802	05.03.12	Purchase of taekwando mat Punjab Sports festivals 2012	250,000	0	250,000	DCO
Umer&Asgher	28401	13.04.12	Purchase of cricket ball	24,000	0	24,000	DO(S)

			Greenical rate was not obtained while calling quotations Rs.300?				
Umer&Asgher	28558	24.04.12	Purchase of uniform kit for PSF	57,750	0	57,750	DO(S)
Umer&Asgher	28559	27.04.12	Purchase of uniform kit for PSF distributed as prize final event	50,500	0	50,500	DO(S)
Umer&Asgher	29020	26.05.12	Cricket Sports items for No feer Lion club	16,490		16,490	DO(S)
Umer&Asgher	29191	09.05.12	18 Hockey	11,700		11,700	DO(S)
Umer&Asgher	29211	23.05.12	Kit Moay Thai Karate, Rs.8,085 and daily Allowance 6,900	14,985		14,985	DO(S)
Umer&Asgher	29190	09.05.12	24 Hockey Fiber Grace	24,000	0	24,000	DO(S)
Umer&Asgher	29195	02.06.12	14 basket Ball Track suit Unique Basket Ball Club	16,800		16,800	DO(S)
Dua enterprises	224	12.06.12	Cricket sports and trophy	24,400	0	24,400	DO(S)
B. Sub Total 2011-12						1,418,355	
Grand Total (A+B)						3,795,532	

Annex-I**[Para No. 1.2.2.7]****Irregular purchase of Furniture without advertisement Rs. 3.412 Million**

Sr.No.	Name of Schools	Total Grant Furniture	Used Grant	Balance
1	GGES Hasil Wala	253000	249200	38000
2	GGES Sikandary Kaharak	200000	199400	600
3	GGES Chowki Rango Khan	200000	199200	800
4	GGES Nathay Wala	300000	299000	1000
5	GGES Rind jada	300000	299400	600
6	GGES Shah Pur Phull	300000	299000	1000
7	GGES Chowki Masti Khan	300000	299000	1000
8	GGPS Moundo Wala	200000	192400	7600
9	GGPS Farida Abad	192400	192400	0
10	GGPS Burhan Pur	200000	192400	7600
11	GGPS Multani Wala	200000	192000	8000
12	GGPS Din Pur	200000	199200	800
13	GGPS Johke Wahin	200000	200000	0
14	GGPS Tilok Pur	200000	199400	600
15	GGPS Meer Sar Wala	200000	200000	0
Total		3445400	3412000	67600

Annex-J

[Para No. 1.2.3.1]

Overpayment due to Non-deduction of Shrinkage in the Earth Work for Bank Measurements Rs 7.411 Million

Vr. No.	Date	Name of Work	Qty of Earthwork	Shrinkage 6% to be deducted	Rate %0 Cft	Amount of Recovery
5	26.07.12	Cons. Of Remaining Portion of Road from Chak No.383/WB to 380/WB missing link(phase-I)	301911	18114.66	2143.61	38,831
12	27.07.12	S/R to Road adda zakhira to chowki subay khan km n.1	43214	2592.84	4634.65	12,017
12	27.07.12	S/R to Road adda zakhira to chowki subay khan km n.1	28022	1681.32	4634.65	7,792
14	31.07.12	S/R to Road from Pull Noori Lal to Damodri along Mahmood Canal	126750	7605	2844.65	21,634
5	07.08.12	Cons. Of M/R from Mailsi Road to Basti Ahmad Yar Khan via Bhani Muhammad Rafique Bhutta Bhani Mehray Khan Balouch Okan	427289	25637.34	2453.21	62,894
3	06.09.12	Cons. Of Road from Pull Sodhalwala to Basti Wahi Channi(at Googran Haqran Road) Approaches	633125	37987.5	3177.61	120709
6	14.09.12	Cons. Of M/R from Gopal Minor to Basti Rana Buland Sher Khan	33000	1980	2366.32	4685
24	08.04.13	Const. Missing Lik road from Yaranwala to Malikpur	1260418	75625.08	3075.15	232558
7	14.09.12	Const. Missing Lik road from Yaranwala to Malikpur	15274	916.44	3075.15	2818
13	11.08.12	Cons. Of M/R from Basti Allah Bachaya Thaheem	218616	13116.96	2569.96	33710
29	22.02.13	Cons. Of M/R from B D K Road To Basti Humayon Abad	195715	11742.9	3041.65	35718
20	17.08.12	Cons. Of Missing link road from Nadeem Nagar to Pull	131281	7876.86	3075.15	24222

		Garah via Basti Khan Wah Ghalwan				
6	06.11.12	Const. of M/R from Pull Exn-Shokat colony Road to Jal Wala (Missing Link)	238929	14335.74	2198.5	31,517
10	06.11.12	Const. Missing Lik road from Yaranwala to Malikpur	900726	54043.56	3075.15	166,192
11	06.11.12	Const. M/R from Gopal Pur Minor to Chit Wala	221913	13314.78	2143.65	28,542
11	06.11.12	Const. M/R from Gopal Pur Minor to Chit Wala	65360	3921.6	3091.5	12,124
15	06.04.13	Const. M/R from Pull Bazari Pull Bahishti Road Chak No.46/M	368664	22119.84	2132.61	47,173
16	14.11.12	Const. M/R from Pull 12-L Minor to Darbar Sultan Ayyub Qattal	61111	3666.66	3575.16	13,109
17	14.11.12	Const. M/R from Ameer Pur Saddat to Dinpur Basti Allah Dad Mujawar	183710	11022.6	3041.65	33,527
8	13.02.13	Const. of Remaining Portion of Road from Mallan Hanse to Denan Wala and Lore Wala	196430	11785.8	3075.15	36,243
42	28.11.12	Const. of M/R from chak No.44/M to Chak No.45/M	196646	11798.76	2189	25,827
3	05.10.12	Const. M/R from Dhanore Haveley Nasir Khan Road to Kotha Utera	24375	1462.5	2844.65	4,160
3	05.12.12	S/R to Road from Pull Muhabbat Wala to Soney Wala	6825	409.5	2844.85	1,165
3	05.12.12	S/R to Road from Pull Muhabbat Wala to Soney Wala	48304	2898.24	3075.15	8,913
15	14.12.12	Const. of M/r from Gullandra more Bsti Raja Pur Road to Basti Gulandra	283706	17022.36	2398.61	40,830
20	06.04.13	Const. of M/r from Gullandra more Bsti Raja Pur Road to Basti Gulandra	615262	36915.72	1600	59,065
16	19.12.12	Const. of M/R from Fatehpur road at Darkhana Wala to Dein Wala	353730	21223.8	2071.11	43,957
20	21.12.12	Const. of M/R Remaining portion N-5 to Chak No.365/WB	37224	2233.44	4634.65	10,351
28	29.12.12	Const. M/R from	423888	25433.28	3211.99	81,691

		Kehrorpacca Khair Pur Road to Basti Masetan Wala				
8	14.09.12	Const. of road from office of Kashtkar CCB near 7-Marl Jonah Colony to Adda Pathnwala U/C 20 Chak 49/M Mauza Miranpur	248821	14929.26	3075.15	45,910
10	17.09.12	Const. of M/R Pull Chowki Rangu Khan to Basti Nai Wali	202796	12167.76	3075.15	37,418
12	19.09.12	Const. of M/R from N-5 to Chak No.45/M	228813	13728.78	2800.15	38,443
14	22.09.12	S/R to Road from Jalla More to Fateh Pur via Jalla Arrain KM No.5	27188	1631.28	4634.65	7,560
13	14.02.13	Const. of Missing Link to road from Lal Kamal road to Chamb Road	316000	18960	1110	21,046
9	11.10.12	Const. of Road from N-5 Jhangi Wala road to T.C.f School	39351	2361.06	4288.03	10,124
18	17.10.12	W/I of Road from Modhali more to Mehrabad Sharief	289300	17358	2322.95	40,322
21	18.10.12	Cons. Of Road from Gulandra more to Basti Raja Pur(Mauza Rawani)	1436986	86219.16	2549.22	219,792
22	20.10.12	Cons. Of M/R from N-5 365/WB road to Degree Collegre 365/WB missing Link	119725	7183.5	4634.35	33,291
23	20.10.12	Const. of M/R Road from Kehrorpacca Lodhran Road to Basti Islampura Dhanoot (Remaining Portion)	63329	3799.74	2275.61	8,647
25	20.10.12	Const. of M/R from Wigamal road to Basti Abic Wala	310374	18622.44	3041.65	56,643
29	24.10.12	Const. of M/R remaining portion Chak No.379/WB to Budday Wala	177931	10675.86	2224	23,743
37	24.10.12	Const. of M/R Basti Ismail Pur Road to Basti Aadel Wala	237679	14260.74	3041.65	43,376
38	24.10.12	Const. of M/R from K.Pacca Khairpur Raad to Kehrorpacca Mailsi road	15946004	956760.24	2514.58	2,405,850
25	17.01.13	Const. of M/R from Nadeem Nagar to Pull	669794	40187.64	3075.15	123,583

		Gerah Khan Via Khan Wah Ghulwan				
51	27.06.13	Const. of M/R from Pull Chak No.27/M to Chak No.26/M Sahrqi	787629	47257.74	2865.52	135,418
2	07.02.13	Const. of M/R from Pull Chak No.27/M to Chak No.26/M Sahrqi	18788	1127.28	4289.1	4,835
1	03.04.13	Const. of M/R at Chak No.319/WB	345000	20700	4289.1	88,784
54	27.06.13	Const. of M/R from Chak no.15/M to 24/M	407721	24463.26	2967.65	72,598
15	14.02.13	Const. of M/R from office of Kashtkar CCB near 7-Marla Scheme Jinah Colony to Adda Pathan Wala UV.20 chak 49/M Mauza Meeranpur	478321	28699.26	3075.15	88,255
11	05.04.13	Const. of M/R from Haveli Naseer Khan Road to Mustafa Khan to Chah Rana Sajid	367549	22052.94	2152.6	47,471
24	16.02.13	Const. of Road from Multan Bahawalpur (N-5) road to Basti Hassan Wala i/c Foot Path	169484	10169.04	4440.74	45,158
24	20.06.13	Const. of M/R from Fazil Wala to Matrain(Remianing Portion)	839761	50385.66	2868.46	144,529
24	20.06.13	Const. of M/R from Fazil Wala to Matrain(Remianing Portion)	74296	4457.76	3618.73	16,131
4	05.04.13	Const. of M/R from Permit Road to Basti Allah Dad(Basti Banglaw)	200000	12000	3003.29	36,039
5	05.04.13	Const. of M/R Jalalabad to Basti Rao Khalil Wali	97000	5820	2893.07	16,838
5	05.04.13	Const. of M/R Jalalabad to Basti Rao Khalil Wali	248435	14906.1	2200	32,793
6	05.04.13	Const. of M/R Qazi Wala to Jand Wala	127339	7640.34	3000	22,921
7	05.04.13	Const. of M/R from Jalalpur Road to Darkhan Wala via Lohari Wala	104037	6242.22	3000	18,727
8	05.04.13	Const. of M/R from Murad pur morre to Basti Lazam Utera	124503	7470.18	3000	22,411
9	05.04.13	Const. of M/R Chak no.23/MPR to Numberdar	249888	14993.28	3655.38	54,806

		Wali Basti via Sikandari Minor				
10	05.04.13	Const. of M/R from Imamabad Sharif Road to Kanjwar Vial Ali Wah	110000	6600	3000	19,800
17	06.04.13	Const. of M/R from Ali Wala to Pathan Wala Ksmalpur Jatial	543902	32634.12	2857.07	93,238
15	12.06.13	Const. of M/R from Basti Rawani to Chak 47/MPR	804698	48281.88	2858.17	137,998
47	27.06.13	Const. of M/R from Kundi road to BastiKhand Wali	1054963	63297.78	2930.55	185,497
21	06.04.13	Const. of M/R from Gallay Wala Chowk to Girls Degree College	180021	10801.26	2902.26	31,348
22	06.04.13	Const. of M/R from Chak Sardar No.372/WB	465000	27900	2938.63	81,988
23	08.04.13	Const. of M/R from Chit wala to Koray Wala Rawani	434642	26078.52	2825.11	73,675
41	12.04.13	Const. of M/R from Chak Gujjar to Jalla More (Remaining Portion)	161895	9713.7	2828.78	27,478
3	05.06.13	Cons. Of Bridges 10 feet span on Jamrain Wah Minor i/c approaches of M/R from Dera Jand to Hevali Arian Wali	535479	32128.74	3075.15	98,801
8	07.06.13	Cons. Of M/R from Noori Lal to Basti Kulyar Wali	142244	8534.64	2824.37	24,105
35	27.06.13	Cons. Of M/R from Maqbool Wah to 12/L minor chak No.295/WB	126500	7590	2904.09	22,042
35	27.06.13	Cons. Of M/R from Maqbool Wah to 12/L minor chak No.295/WB	68000	4080	4346.84	17,735
36	27.06.13	Cons. Of M/R from Ameer Pur Sadt to Basti Allah Bachaya Thaheem	218616	13116.96	2569.96	33,710
48	27.06.13	Cons. Of M/R from Khan Wah Road to Basti Kalay Wala	814002	48840.12	2681.83	130,981
49	27.06.13	Cons. Of M/R from Sumra Minor to Basti Rawani	787466	47247.96	2845.68	134,453
53	27.06.13	Cons. Of M/R from Toki Sikandar Road to Basti Ghulwan	802963	48177.78	2865.52	138,054
55	27.06.13	Cons. Of M/R from Chak No.323/WB to 315/WB	526423	31585.38	2857.07	90,242
56	27.06.13	Cons. Of M/R from Ameer	657161	39429.66	3039.66	119,853

		Pur Sadt to Basti Allah Bachaya Thaheem				
59	27.06.13	Cons. Of M/R from Pull Bazari to Chak 27-28/M	850259	51015.54	3673	187,380
60	27.06.13	Cons. Of M/R from Chak No.313/WB to Chak No.311/WB	777530	46651.8	2900	135,290
61	27.06.13	Const. of M/R from Raziq Chowk to Fatehpur to Basti Kanju wali Bohar Mailsi Road	790000	47400	3056.56	144,881
65	27.06.13	Const. of M/R from Khan Wan Ghalwan road to Basti Dattay Wala	631556	37893.36	2700.73	102,340
20	17.08.12	Cons. Of Missing link road from Nadeem Nagar to Pull Garah via Basti Khan Wah Ghalwan (Approaches)	947516	56850.96	3075.15	174,825
Total Recovery						7,411,150

Annex-K

[Para No. 1.2.3.2]

**Payment of Quantities in Excess of Actual Work Done at Site - Rs
7.019 Million**

(Rupees in million)

Sr. No	Para No	Name of Scheme	Detail of Items	Amount of Recovery	Total Amount
1	28	Construction of metalled Road from Chit Wala to Koray Wala Rawani	Excess payment of Earth Work due to formation width at site was 16' instead of 24'	0.421	1.734
			Excess payment due to non-compaction of Earth Work	0.704	
			Excess payment due to use of bajri obtained from SakhiSarwer quarry instead of Sargodha quarry and non-availability of seal coat of road at site	0.609	
2	29	Construction of metalled Road from Kehroor Pacca to Danwran Via MaatamWala Length 1.68 K.M	The payment for the new sub base of crush aggregate for the initial length of 3183 feet was missing	1.061	1.386
			Excess payment due to non-compaction of Earth Work	0.325	
3	30	Construction of Metalled Road from Brar Wala to Khand Wala SaadUllah Pur Length 1.93 K.M	Out of 1.93 k.m road, one kilometer of road was washed away. (Payment of TST)	0.814	1.611
			Excess payment due to non-Compaction of Earth Work	0.200	
			Over payment for sub base course due to less fine ratio	0.342	
			Recovery of seal coat	0.255	
4	31	Construction of Metalled Road from Chak No.15/M to 24/M	Excess payment of Earth Work due to formation width at site was 20' instead of 24'	0.092	2.288
			Excess payment due to non-compaction of Earth Work	0.954	
			Excess payment due to thickness of sub base 4.75" instead of 6"	0.774	
			Recovery of seal coat washed away and less use of bitumen	0.468	
Total					7.019

Annex-L

[Para No. 1.2.3.3]

Non-imposition of Penalty for late completion of works and Recovery -Rs. 5.186 million

Name of Work	Date & number of time extension	Period of time extension	Total days delayed	Fine Imposed	fine should be Imposed	Short Penalty
Provision of missing facilities in Govt. Girls Primary School Fareed Abad Tehsil Kehroor Pacca District Lodhran	2081 dated 3.6.13	4.3.2012 to 15.4.2012	41	1000	41000	40,000
Construction of toilet block in Govt. Girls Higher Secondary School Chak No 365/wb Tehsil Dunya Pur	1609 dated 27.3.2013	13.9.2012 to 12.01.2012	120	1000	120000	119,000
Construction of four numbers Adyditional C/Rooms, boundary walls , gate and gate pillars, T/Block and repair of school building in Govt Boys Primary School No.03 Tehsil Dunya Pur	1242 dated 4.02.2013	18.5.2012 to 17.7.2010	60	2000	120000	118,000
Improvement of Govt. Grils degree College Dunya Pur	1221/14.11.2011	14.5.2011 to 09.09.2011	115	2000	230000	228,000
Provision of missing facilities in Govt. Boys Primary School Nurgis Wala ThesilKehroor Pacca	1531 dated 12.12.2011	6.4.2011 to 4.8.2011	118	1000	118000	117,000
Construction of missing facilities in Govt. Girls Elementary School at Chak No. 370/WB Tehsil Dunya Pur	1543 dated 14.12.2011	28.01.2010 to 30.8.2010	212	2000	420000	418,000
Establishment of New Govt. Girls Primary School Bhat Pur UC LadhaBohar Dunya Pur	1529 dated 12.12.2011	17.3.2010 to 5.02.2011	318	1000	318000	317,000

Construction of Three numbers additional class rooms etc at Govt. Boys Primary School Chak No.33/M Tehsil Dunya Pur	1571 dated 19.12.2011	8.01.2010 to 30.7.2010	202	1000	202000	201,000
Establishment Of New boys primary school Chak No.43/M Tehsil Dunya Pur	1645 dated 26.12.2011	26.8.2009 to 15.11.2009	81	1000	81000	80,000
Rehabilitation / Renovation of Basic Health Unit Jamraniwah Tehsil Kehroor Pacca	1846 dated 10.01.2012	25.10.2010 to 24.12.2010	60	1500	90000	88,500
Provision of missing facilities additional class rooms etc at Govt. Girls Primary School DeraMehro Tehsil Kehroor Pacca	2416 dated 9.03.2012	5.4.2011 to 30.06.2011	85	1000	85000	84,000
Construction of additional class rooms and boundary wall at Girls middle school Chak No 375/WB Tehsil Dunya Pur	2404 dated 7.03.2012	8.10.2010 to 30.6.2012	922	2000	1844000	1,842,000
New establishment of Govt. Girls Primary School 5 Marla Scheme JamuJutt Tehsil Kehroor Pacca	871 dated 28.5.2012	27.8.2009 to 5.01.2011	488	1500	732000	730,500
Construction of 2 Nos additional class room etc at Govt. Girls Primary School at Dargah Pur Lodhran	1101 dated 13.6.2012	19.5.2010 to 30.8.2011	461	1000	461000	460,000
Construction of missing facilities in Govt. Girls Primary School Chak No 5/M Tehsil Dunya Pur	1893 dated 19.01.2012	28.01.2010 to 12.01.2011	344	1000	344000	343,000
Total Amount Short Imposition of Penalty						5,186,000

Annex-M

[Para No.1.2.3.4]

**Excess Payment to Contractor by Ignoring the Limitations of Technical
Sanctioned Estimate Rs 4.660 Million**

MB Page No	Item No.	Name of Item	Qty Paid	Qty TS	Excess Qty	Rate	Unit	Excess Payment
65	1	Dismantling of existing road edging	788	375	413	256.05	100	1057
66	3	Earth work excavation undressed lead up to 1 mile	103744	93150	10594	3452.9	1000	36580
66	4	Regular excavation dressed	45694	35100	10594	1545.1	1000	16369
67	5	Compaction of earth with road roller 95% to 100%	42600	34100	8500	740.07	1000	6291
67	6	P/L Sub base course of crushed stone	19423	15100	4323	6748.5	100	291738
68	7	P/L road edging	2400	2000	400	20.34	1	8136
69	8	P/L Base course of crushed stone	41959	19600	22359	8253.8	100	1845469
69	9	Providing TST by using 79 Lbs bitumen & 9.75Cft bajri	60734	0	60734	4041.6	100	2454637
		Total						4660277

Annex-N

[Para No.1.3.1]

Non-Recovery of Liquidity Damages - Rs 770,850

Chq. No & Date	Particulars	Party Name	Invoice No. Date	Supply order No. date	T. Amount	Due Date	Date of supply	late in months	LD charges
057862 2 30.11.10	Toyota Hiace Ambulance	TOYOTA	500213 07.08.10	570 29.04.10	3,734,000	13.06.2010	07.08.10	2	149,360
057861 7 30.11.10	Defibrillators Model Tec-5521K	Mediquips (SMC) Pvt. Ltd.	Not Mentioned	540 29.04.10	870,000	13.06.2010	26.06.10	1	17,400
057862 3 30.11.10	General purpose ultrasonic scanner,	Concept MEDICAL	001078 NIL	497 29.04.10	725,000	13.06.2010	09.08.10	2	29,000
057862 3 30.11.10	Vacume Extractor	Concept MEDICAL	001078 NIL	497 29.04.10	125,000	13.06.2010	09.08.10	2	5,000
057861 9 30.11.10	Suction Machine	Sial Traders	328 07.06.10	526 29.04.10	394,000	13.06.2010	14.06.10	1	7,880
057862 6 30.11.10	Oven (UNB-400)	Pak Land Scientific Production	6018-05-10p 31.05.10	484 29.04.10	105,000	13.06.2010	05.06.10		
057862 6 30.11.10	Blood Bank Refrigerator	Pak Land Scientific Production	6018-05-10p 31.05.10	484 29.04.10	665,000	13.06.2010	05.06.10		
057862 5 30.11.10	Ultrasonic Nubilizer	Delta	119 11.06.10	504 29.04.10	784,000	13.06.2010	26.06.10	1	15,680
057862 4 30.11.10	Puls Oximeter	Radiant Medical Pvt Ltd.	A-16A-1004 09.06.10	547 29.04.10	168,000	13.06.2010	14.06.10	1	3,360
057862 4 30.11.10	Fetal Heart Detector	Radiant Medical Pvt Ltd.	A-16A-1004 09.06.10	547 29.04.10	43,500	13.06.2010	14.06.10	1	870
057862 9 30.11.10	Anesthesia Machine In built integrated ventilator Model	Vertex Enterprise	0167-N 17.06.10	815 20.05.10	2,392,200	05.07.10	20.06.10		-

	fabious Plus								
161985 3 21.06.11	Mortized Hospital bed	Radiant Medical Pvt Ltd.	A-16A-1071 17.05.10	547 29,04.1 0	656,000	13.06.201 0	20.06.10	1	13,120
057862 0 30.11.10	Humascop Premium Microscop	Popular Internation	2678 11.06.010	491 29,04.1 0	113,000	13.06.201 0	11.06.10		
057865 0 04.12.10	Cardic Monitor	Radiant Medical Pvt Ltd.	A-16A-1056 Not mentioned	547 08,10.1 0	646,000	23.11.10	Stock received on the date of supply order hence doubtful record entry to save Ld is proven	2	25,840
057924 6 15.01.11	Multipurpos e Mechanical Hydraulic Section Operating table.	Concept MEDICA L	CM/Inv000107 8 NIL	497 30,04.1 0	1,190,000	14.06.201 0	03.11.10	5	119,00 0
057861 6 30.11.10	Oxygen Concentrator	electromed Corporation	emc/789 25.06.10	822 20,05.1 0	556,000	05.07.10	26.06.10		
057924 4 15.01.11	radiant heater	Concept MEDICA L	CM/Inv000107 8 NIL	497 30,04.1 0	550,000	14.06.201 0	12.07.201 0	1	11,000
057924 5 15.01.11	Delivery Table	Radiant Medical Pvt Ltd.	A-16A-1049 Not mentioned	547 29,04.1 0	888,000	14.06.201 0	18.05.201 0		
Total					14,604,70 0				397,51 0

EDO(EDUCATION)

Supply Order No. & Date	Name of Supplier	Bill No. & Date	Amount	Status of Supply	Liquidity Damages Recoverable @ 2%
43/PA/P&D 11.06.12	Universal Business Systems Multan	2202 22.06.12	289,100	Not a single item was supplied till 10.07.2012	5,782
44/PA/P&D 11.06.12	Allied Business Machines Multan	410 20.06.12	1,304,400	.....DO.....	26,088
45/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	505 21.06.12	143,600	.....DO.....	2,872

37/PA/P&D 11.06.12	Khan Traders Taunsa Sharif	615 21.06.12	320,980	.....DO.....	6,420
36/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	508 21.06.12	814,926		16,299
38/PA/P&D 11.06.12	Fine Wood Works Bahawalpur	328 NIL	56,031	.....DO.....	1,121
31/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	509 21.06.12	4,095,504	.....DO.....	81,910
39/PA/P&D 11.06.12	Malik Shafiq& Bros. Bahawalpur	17 21.06.12	48,825	.....DO.....	977
30/PA/P&D 11.06.12	Fine Wood Works Bahawalpur	330 NIL	147,406	.....DO.....	2,948
27/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	507 21.06.12	430,088	.....DO.....	8,602
24/PA/P&D 11.06.12	Khan Traders Taunsa Sharif	617 21.06.12	11,000	.....DO.....	220
25/PA/P&D 11.06.12	Malik Shafiq& Bros. Bahawalpur	16 21.06.12	182,649	a few items supplied after the due date	3,653
26/PA/P&D 11.06.12	Fine Wood Works Bahawalpur	324 NIL	202,166	Not a single item was supplied till 10.07.2012	4,043
40/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	502 21.06.12	1,485,754	.....DO.....	29,715
41/PA/P&D 11.06.12	Fine Wood Works Bahawalpur	329 NIL	26,513	.....DO.....	530
42/PA/P&D 11.06.12	Malik Shafiq& Bros. Bahawalpur	20 21.06.12	29,881	.....DO.....	598
28/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	504 21.06.12	1,629,620	.....DO.....	32,592
29/PA/P&D 11.06.12	Fine Wood Works Bahawalpur	325 21.06.12	69,600	.....DO.....	1,392
20/PA/P&D 11.06.12	Fine Wood Works Bahawalpur	313 -323 Nil	357,698	.....DO.....	7,154
21/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	501 21.06.12	331,176	.....DO.....	6,624
21/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	503 21.06.12	397,040	.....DO.....	7,941
23/PA/P&D 11.06.12	Malik Shafiq& Bros. Bahawalpur	20 21.06.12	58,960	.....DO.....	1,179
32/PA/P&D 11.06.12	Khan Traders Taunsa Sharif	616 21.06.12	69,000	.....DO.....	1,380
33/PA/P&D 11.06.12	Fine Wood Works Bahawalpur	326 Nil	733,840	.....DO.....	14,677
34/PA/P&D 11.06.12	Malik Shafiq& Bros. Bahawalpur	19 21.06.12	369,771	.....DO.....	7,395

35/PA/P&D 11.06.12	New Apex Wood Works Bahawalpur	506 21.06.12	5,061,420	a few items supplied after the due date	101,228
Total			18,666,948		373,340

Annex-O

[Para No. 1.3.7]

Excess Payment to Contractor Due to Charging Excess Rate – Rs 471,462

Name of Development scheme	Particulars	Rate Allowed	Rate Paid	Excess Rate	Qty.	Amount
Foot Path & Street Light of Road from GhousiaChowk in Kahror Pacca	P/F Tuff Tile 60mm Gray 7000 PSI of approved manufacturer complete in all respect	62/91	65/74	2/83	71138	201,321
	P/F Kerb Stone made of approved manufacturer(3000 PSI) 300MM x 400MMx150MM of approved manufacturer complete	118/40	123/72	5/32	260	1,383
W/I, Foot Path PeeliKothiChowk via GhousiaChowk	P/F Street Lights complete in all respect	81468	8z5134/06	3666/06	5	18,330
	P/F Tuff Tile 60mm Gray 7000 PSI of approved manufacturer complete in all respect	63/64	66/50	2/86	1333	3,812
	P/F Cat Eyes 6x4x.5, complete in all respect	500	522/25	22/25	228	5,073
W/I from GhousiaChowk to Major AslamShaheedChowk via Hafizul Quran Chowk	P/F Tuff Tile 60mm Gray 7000 PSI of approved manufacturer complete in all respect	65	67/795	2.795	10800	30,186
	P/F Cat Eyes 6x4x.5, complete in all respect	500	521/50	21/50	158	3,397
	P/F Street Lights complete in all respect	89331	93172/23	3841/23	53	203,585
	P/F cortten Plate along road side with angle fram complete in all respect	3756	3865/36	109/36	40	4,374
Total						471,462

Annex-P**[Para No. 1.3.9]****Unjustified Payment of Conveyance Allowance- Rs 398,340**

(Amount in rupees)

Name of the employee	Period of recovery	Rate of recovery	Amount of recovery
Dr. Muhammad Shakeel S.M.O	1-07-11 to 30-04-2012	2480	24800
Nighat Yasmin C.N	1-07-11 to 30-06-2012	2480	29760
Nasemm Tariq C.N	1-07-11 to 30-06-2012	2480	29760
Bushra Gulab C.N	1-07-11 to 30-06-2012	2480	29760
Almas Saheen charge Nurse	1-07-11 to 30-06-2012	2480	29760
Shagufta Noreen charge Nurse.	1-07-11 to 30-06-2012	2480	29760
Dr. Anila Ali WMO	1-07-11 to 30-06-2012	2480	29760
Razia Sultana Charge Nurse	1-07-11 to 30-06-2012	2480	29760
Nighat Perveen Charge Nurse	1-07-11 to 30-06-2012	2480	29760
Ch. Altaf Radiographer	01-11-11 to 30-06-2012	1150	8050
Abdul Jabbar Dispenser	1-07-11 to 30-06-2012	1150	13800
Saeed Ahmad OTA	1-07-11 to 30-06-2012	1150	13800
Irshad Mustafa Radiographer	1-07-11 to 30-06-2012	1150	13800
Abdul Aziz	1-07-11 to 30-04-2012	1150	12650
Razia Perveen Charge Nurse	01-05-2012 to 30-06-2012	2480	4960
M. Ramzan Ward Servant	1-07-11 to 30-06-2012	850	10200
Tanveer Hussain Driver	1-07-11 to 30-06-2012	1150	13800
Mumtaz Hussain Chowkidar	1-07-11 to 30-06-2012	850	10200
Khursheed Bibi Ward Cleaner	1-07-11 to 30-06-2012	850	10200
M. Wakeel Shukhera	1-07-11 to 30-06-2012	1150	13800
Bashir Ward Cleaner	1-07-11 to 30-06-2012	850	10200
Total			398340

Annex-Q**[Para No.1.3.11]****Irregular Purchase of Medicines Without Obtaining Security Deposit -
Rs 362,468**

Supply order No. and date.	Name of firm to whom order was placed.	Amount of order placed.	Amount of 5 % security deposit.
1580-66/DHQ Dated 18-04-2012	Syntex Pharma	836300	41815
1584-88/DHQ Dated 18-04-2012	Nawab Sons Labs	170000	8500
1586-90/DHQ Dated 18-04-2012	Novo Nordisk phqarma	368800	18440
1592-96/DHQ Dated 18-04-2012	Qintarpharma	144000	7200
1417-22/DHQ Dated 18-04-2012	Hamaz Pharma	75750	3788
1438-43/DHQ Dated 18-04-2012	Axis Pharma	89900	4495
1445-50 dated 18-04-2012	Fynk Pharma	26550	1328
1538-42/DHQ Dated 18-04-2012	Epharm Labs;	41250	2063
1559-64/DHQ Dated 18-04-2012	Pharma wise Labs.	244250	12213
1466-71/DHQ Dated 18-04-2012	Karachi pharma	79000	3950
1473-78/DHQ Dated 18-04-2012	Zafa pharma	169600	8480
1487-92/DHQ Dated 18-04-2012	Aneebpharma	149600	7480
1501-06/DHQ Dated 18-04-2012	Pharmedic Labs.	79000	3950
1520-24/DHQ Dated 18-04-2012	Grays pharma	64500	3225
1544-48/DHQ Dated 18-04-2012	Karim Industries.	81120	4056
1550-54/DHQ Dated 18-04-2012	Ever Green.	180000	9000
1556-60/DHQ Dated 18-04-2012	R.G Pharma	63000	3150

1616-20/DHQ Dated 18-04-2012	Elite Pharma	66900	3345
1610-14/DHQ Dated 18-04-2012	Frontier Pharma	170000	8500
1410-15/DHQ Dated 18-04-2012	Fresenius Medicine	906000	45300
1494-99/DHQ Dated 18-04-2012	Al-Kemy Pharma	739940	36997
1424-29/DHQ Dated 18-04-2012	Munawar Pharma	839350	41968
1431-36/DHQ Dated 18-04-2012	Java Pharma	564800	28240
1568-72/DHQ Dated 18-04-2012	Tas Pharma	747300	37365
1574-78/DHQ Dated 18-04-2012	Synchro Pharma	200000	10000
1552-57/DHQ Dated 18-04-2012	Valoor Pharma	85500	4275
1604-08/DHQ Dated 18-04-2012	Elite Pharma	66900	3345
Total			362468

Annex-R

[Para No.1.3.13]

Recovery Due to Claim of Fictitious Mileage during Scheduled Meetings in Office – Rs 327,026

Sr. No	Tour date	Tour time	Area visited as per log book	KM claimed	Actual KM	Excess KM claimed	Meeting time in DCO office
1	2.7.11	08:20 to 13:00	Kehror pacca,shah pur, naseer di wahi, lodhran	310	175	135	District polio eradication at 10:00 Farewell to commissioner Multan at 08:30 PM
2	14.7.11	12:30 to 18:40	Sui wala, Qureshi wala, mehrabad	345	120	225	District price control at 11:30 am & district intelligence coordination at 2:00 pm
3	18.07.11	10:30 to 16:00	Kehror pacca, Dunya pur, Qutubpur	365	170	195	Task force committee at 11:00 am
4	27.7.11	11:00 to 16:00	Rajapur, thathi sameja,kamal pur, ameer pur sadat	340	95	245	District sports meeting at 11:00 am & district price control at 11:30 am
5	12.12.11	09:30 to 14:00	Kehror pacca, Dunya pur, makhdum Aali to inspect DHQ,THQ, RHC	360	160	200	Review of development schemes in Multan commissioner office at 11:00 am
6	22.12.11	11:40 to 17:00	Qadirpur, rana wahin, shah pur, chutala	355	125	230	District working group at 11:30 am & public private partnership at 12:00

7	06.2.12	08:00 to 18:00	Dunya pur, k.pacca, dhanot	150	150	0	Meeting with commissioner Multan at 09:00 AM
8	4.4.12	12:30 to 18:00	Dhanot, Rajapur, thathi sameja, kamal pur & ali pur	375	225	150	Dengue meeting
9	13.4.12	10:00 to 17:00	Ruknpur, Duniyapur, zakheera, qutubpur, jalla arain on visit of wheat procurement centres	375	200	175	Polio meeting & District coordination meeting
10	14.4.12	13:00 to 18:00	Wahi salamat alihaqrain	360	120	240	District promotion committee
11	16.4.12	10:30 to 16:00	Jalla arain, qutubpur, duniyapur, adda zakheera, kehror pacca, dhanot	360	150	110	Gender mainstreaming meeting
12	20.04.12	08:30 to 14:00	Kehror pacca, alipur, chowki rangi khan, nor shah Muhammad sae	350	140	210	District review committee & district development committee
13	04.6.12	8:00 to 14:00	Dunya pur, 53/m, zakheera, 237/wb, 222/wb	310	115	195	District sports committee
14	7.6.12	11:00 to 16:00	DHQ, Kehror pacca, dunya pur, 231/wb, qutub pur, makhdum aali, jallah arain	335	145	190	District housing committee at 1:00 pm & district registration meeting at 2 pm
15	8.6.12	8:20 to 13:30	Haqrain, wahi salamat, wahi ali, mehrabad	315	150	165	Price assessment committee at 1 pm, valuation table committee at 2 pm & election committee at 4 pm
16	9.6.12	11:30 to 19:00	Chowk rangi khan, 245/wb, 14/m, 24/m 26/m	370	155	215	Installation of pumps/ CNG station
17	12.6.12	08:00	Gailewal, jalla arain,	365	165	200	Valuation table

		to 13:00	makhdum aali, qutub pur, 35/M, for inspection of BHU etc				meeting at 2 pm & district peace committee at 3 pm
18	15.6.12	10:00 to 15:00	Chamb kulyar, khanwa ghallu, haveli naseer khan, dhanot	372	115	257	Departmental promotion committee at 12 pm
Total Rs.				6112	2675	3337	0
Total Amount excess drawn by charging excess milage 3337 K.M / 6 K.M @ Rs.98 Per liter (Average rate)						327,026	

Annex-S

[Para No.1.3.17]

**Loss to Government due to Allowing Excess Rate in Rate Analysis of
Informatory Board - Rs. 221,268**

Particular	Name of work	Voucher No & Date	Rate	Qty.	Actual Rate	Excess Rate	Excess Paid
P/F informatory Direction Board size 4x3 with GI Pipe 2.5 dia 10 feet Long including painting and letter complete in all respect	Annual Repair of Roads 6072/142 MB#	07/DAO Dated 5-6-2012 &52/DAO Dated 18-6-2012	16800	90	14712	2088	187920
Do	A/R to Shahwali to Gogran Via Fazilwali	109/DAO dated 23-6-2012	16300	3	14712	1588	4764
Do	A/R to Permit Chowk to Shujabad Road	112/DAO dated 23-6-2012	16300	3	14712	1588	4764
Do	A/R to Permit Chowk to JalapurPirwala Road	113/DAO dated 23-6-2012	16300	3	14712	1588	4764
Do	A/R to AddaShannal to Basti Kath Garh via BastiLoni Road	114/DAO dated 23-6-2012	16300	3	14712	1588	4764
Do	A/R to ChambKhanwanGhalwan Road	115/DAO dated 23-6-2012	16300	3	14712	1588	4764

Do	A/R to MiranPurNehar to BastiMallan Road	116/DAO dated 23-6-2012	16300	3	14712	1588	4764
Do	A/R to from Multan Bwp N5 Road to Bsti Hassan Wala I/C Foot Path	117/DAO dated 23-6-2012	16300	3	14712	1588	4764
Excess Amount Paid to the Contractor							221,268

Annex-T

[Para No.1.3.19]

Non-Recovery of MLC Fee Recovery Thereof – Rs 208,440

Sr. No.	Doctor's Name (CMO)	No. of MLC Issued (Paid Category)	Prescribed Fee	Amount	Govt. Share 45%	Deposited	Recoverable
1	Dr. Zahid Masood	301	200	60,200	27,090	-	27,090
2	Dr. Anjam Iqbal	388	200	77,600	34,920	-	34,920
3	Dr. Muhammad Rafiq	250	200	50,000	22,500	-	22,500
4	Dr. Qamar Hafeez	292	200	58,400	26,280	-	26,280
5	Dr. Hina Babar	29	200	5,800	2,610	-	2,610
6	Dr. Nosheen Iram	72	200	14,400	6,480	-	6,480
7	Dr. Kaleem Ullah	95	200	19,000	8,550	-	8,550
8	Dr. Tariq Hussain	35	200	7,000	3,150	-	3,150
Total				292,400	131,580	-	131,580

Table 2

Sr No	Year	Total MLC	Rate	Amount
1	01-01-2009 to 31-12-2009	217	90	19530
2	01-01-2010 to 31-12-2010	220	90	19800
3	01-01-2011 to 31-12-2011	271	90	24390
4	01-01-2012 to 31-05-2012	146	90	13140
	Total			76860
	Grand Total of Table 1 & 2			208,440

Annex-U

[Para No.1.3.26]

Non Collection of Proof of Deposit of Sales Tax - Rs104,636

Sr. #	Bill No.	Dated	Name of Firm	Amount	16% S. Tax	Total Amount
LN-6244 Nursing School						
1	17313	27-06-09	Umar &Asghar Enterprises Lodhran	1,750	280	2,030
2	16333	29-07-09	Umar &Asghar Enterprises Lodhran	8,620	1,379	9,999
3	17311	07-04-09	Umar &Asghar Enterprises Lodhran	4,600	736	5,336
4	17306	30-06-09	Umar &Asghar Enterprises Lodhran	5,100	816	5,916
5	17309	07-01-09	Umar &Asghar Enterprises Lodhran	7,250	1,160	8,410
6	17386	08-03-09	Umar &Asghar Enterprises Lodhran	4,530	565	5,095
7	17382	29-08-09	Umar &Asghar Enterprises Lodhran	1,600	256	1,856
8	17739	11-02-09	Umar &Asghar Enterprises Lodhran	1,250	200	1,450
9	17737	30-10-09	Umar &Asghar Enterprises Lodhran	1,500	240	1,740
10	18244	16-12-09	Umar &Asghar Enterprises Lodhran	7,550	1,208	8,758
11	5139	01-07-10	Ali Enterprises Lodhran	2,750	360	3,110
12	19469	19-03-10	Umar &Asghar Enterprises Lodhran	8,600	1,376	9,976
13	18240	01-07-10	Umar &Asghar Enterprises Lodhran	8,556	1,369	9,925
14	18242	12-03-09	Umar &Asghar Enterprises Lodhran	5,075	812	5,887
15	5165		Ali Enterprises Lodhran	4,400	560	4,960
16	5164		Ali Enterprises Lodhran	4,400	560	4,960
17	5162		Ali Enterprises Lodhran	4,300	688	4,988
18	5175	02-04-10	Ali Enterprises Lodhran	4,305	689	4,994
19	5173	02-05-10	Ali Enterprises Lodhran	4,300	688	4,988
20	2748	09-01-10	Fahad Enterprises	8,475	1,440	9,915
21	3263	30-08-10	Fahad Enterprises	7,280	1,237	8,517
22	2747	30-08-10	Fahad Enterprises	8,480	1,442	9,922
23	2449	28-08-10	Fahad Enterprises	8,465	1,440	9,905
24	19477	20-03-10	Umar &Asghar Enterprises Lodhran	8,620	1,379	9,999
25	19467	24-03-10	Umar &Asghar Enterprises Lodhran	8,500	1,360	9,860
26	19430	26-03-10	Umar &Asghar Enterprises Lodhran	8,590	1,374	9,964
27	18635	30-03-10	Umar &Asghar Enterprises Lodhran	3,700	592	4,292
28	19472	04-05-10	Umar &Asghar Enterprises Lodhran	8,600	1,376	9,976
29	19476	22-03-10	Umar &Asghar Enterprises Lodhran	8,500	1,360	9,860
30	19479	17-03-10	Umar &Asghar Enterprises Lodhran	8,600	1,376	9,976
31	19466	28-03-10	Umar &Asghar Enterprises Lodhran	8,550	1,368	9,918
32	19474	28-03-10	Umar &Asghar Enterprises Lodhran	8,620	1,379	9,999
33	19473	31-03-10	Umar &Asghar Enterprises Lodhran	4,740	758	5,498
34	19471	02-40-10	Umar &Asghar Enterprises Lodhran	8,600	1,376	9,976
35	19475	25-03-10	Umar &Asghar Enterprises Lodhran	8,570	1,371	9,941
36	19527	06-01-10	Umar &Asghar Enterprises Lodhran	1,230	196	1,426
37	19470	17-03-10	Umar &Asghar Enterprises Lodhran	8,600	1,376	9,976
38	19468	22-03-10	Umar &Asghar Enterprises Lodhran	8,600	1,376	9,976

39	19478	13-03-10	Umar &Asghar Enterprises Lodhran	8,610	1,378	9,988
40	18636	16-03-10	Umar &Asghar Enterprises Lodhran	5,850	936	6,786
41	20056	06-07-10	Umar &Asghar Enterprises Lodhran	8,550	1,368	9,918
42	20055	06-05-10	Umar &Asghar Enterprises Lodhran	8,550	1,000	9,550
43	3037	27-08-10	Fahad Enterprises	8,500	1,444	9,944
44	3035	09-01-10	Fahad Enterprises	8,470	1,439	9,909
45	3036	09-01-10	Fahad Enterprises	5,550	944	6,494
46	3043	31-08-10	Fahad Enterprises	5,355	911	6,266
47	674	01-06-11	Mlik Enterprises Bahawalpur	1,700	289	1,989
48	3856	24-05-11	Fahad Enterprises	8,680	1,476	10,156
49	3857	21-05-11	Fahad Enterprises	9,000	1,530	10,530
50	3858	24-05-11	Fahad Enterprises	9,235	1,570	10,805
51	677	29-04-11	Mlik Enterprises Bahawalpur	4,605	783	5,388
52	162	13-12-11	Hassan Enterprises Bahawalpur	7,175	1,148	8,323
53	25655	08-09-11	Umar &Asghar Enterprises Lodhran	7,680	1,229	8,909
54	5174	02-04-10	Ali Enterprises Lodhran	4,300	688	4,988
55	5161	02-05-10	Ali Enterprises Lodhran	4,305	689	4,994
56	19526	28-05-10	Umar &Asghar Enterprises Lodhran	8,550	1,368	9,918
57	5160	02-06-10	Ali Enterprises Lodhran	4,310	690	5,000
58	18241	12-08-09	Umar &Asghar Enterprises Lodhran	8,600	1,376	9,976
59	22525	24-03-11	Umar &Asghar Enterprises Lodhran	14,955	2,542	17,497
60	22501	17-11-10	Umar &Asghar Enterprises Lodhran	12,000	2,040	14,040
61	22529	22-03-11	Umar &Asghar Enterprises Lodhran	17,910	3,045	20,955
62	22505	12-09-10	Umar &Asghar Enterprises Lodhran	4,240	721	4,961
63	22535	28-03-11	Umar &Asghar Enterprises Lodhran	13,500	2,295	15,795
64	151	30-11-11	Hassan Enterprises Bahawalpur	8,400	1,344	9,744
65	163	15-12-11	Hassan Enterprises Bahawalpur	8,560	1,369	9,929
66	157	12-02-11	Hassan Enterprises Bahawalpur	8,250	1,320	9,570
67	158	12-06-11	Hassan Enterprises Bahawalpur	8,500	1,360	9,860
68	155	12-01-11	Hassan Enterprises Bahawalpur	8,100	1,296	9,396
69	152	12-01-11	Hassan Enterprises Bahawalpur	8,500	1,360	9,860
70	100	11-05-11	Hassan Enterprises Bahawalpur	8,400	1,344	9,744
71	159	12-09-11	Hassan Enterprises Bahawalpur	8,400	1,344	9,744
72	99	11-03-11	Hassan Enterprises Bahawalpur	8,600	1,376	9,976
73	22495	11-08-10	Umar &Asghar Enterprises Lodhran	8,540	1,452	9,992
74	16488	06-08-09	Umar &Asghar Enterprises Lodhran	8,630	1,379	10,009
75	16381	06-06-09	Umar &Asghar Enterprises Lodhran	3,350	536	3,886
76	22539	26-03-11	Umar &Asghar Enterprises Lodhran	35,000	5,950	40,950
77	26291	27-09-11	Umar &Asghar Enterprises Lodhran	5,600	384	5,984
78	26289	23-09-11	Umar &Asghar Enterprises Lodhran	8,590	1,374	9,964
79	26290	24-09-11	Umar &Asghar Enterprises Lodhran	8,550	1,368	9,918
80	25654	08-09-11	Umar &Asghar Enterprises Lodhran	7,375	1,180	8,555
81	25634	14-07-11	Umar &Asghar Enterprises Lodhran	8,460	1,354	9,814
82	25636	16-07-11	Umar &Asghar Enterprises Lodhran	8,560	1,370	9,930
83	4471	23-05-12	Fahad Enterprises	21,489	3,438	24,927
84	4469	21-05-12	Fahad Enterprises	15,870	2,539	18,409
85	4473	22-05-12	Fahad Enterprises	6,850	1,096	7,946
86	4470	05-12-12	Fahad Enterprises	8,500	1,360	9,860

87	4498	29-05-12	Fahad Enterprises	8,200	1,312	9,512
88	4500	06-12-12	Fahad Enterprises	3,900	624	4,524
89	4499	05-02-12	Fahad Enterprises	8,150	1,304	9,454
90	666	12-05-10	Malik Enterprises Bahawalpur	7,300	1,241	8,541
91	665	27-11-10	Malik Enterprises Bahawalpur	9,500	1,615	11,115
92	19525	05-04-10	Umar &Asghar Enterprises Lodhran	18,700	2,992	21,692
Total					116,398	
LN-6017 MNCH						
1	29093	14-04-12	Umar &Asghar Enterprises Lodhran	7,700	1,232	8,932
3	26475	19-12-11	Umar &Asghar Enterprises Lodhran	7,325	1,172	8,497
5	24208	14-06-11	Umar &Asghar Enterprises Lodhran	6,410	1,090	7,500
7	24134	03-10-11	Umar &Asghar Enterprises Lodhran	6,140	1,044	7,184
9	20880	01-01-11	Umar &Asghar Enterprises Lodhran	4,915	836	5,751
11	29087	02-08-12	Umar &Asghar Enterprises Lodhran	7,100	1,136	8,236
13	24203	14-06-11	Umar &Asghar Enterprises Lodhran	8,525	1,449	9,974
15	22529	03-10-11	Umar &Asghar Enterprises Lodhran	800	136	936
17	82	18-01-10	Malik Enterprises Bahawalpur	5,970	955	6,925
19	17647	26-10-09	Umar &Asghar Enterprises Lodhran	6,825	1,092	7,917
21	20090	15-06-10	Umar &Asghar Enterprises Lodhran	8,565	1,370	9,935
23	5001	12-09-09	Umar &Asghar Enterprises Lodhran	450	72	522
25	17971	12-09-09	Umar &Asghar Enterprises Lodhran	3,080	493	3,573
27	29086	26-12-11	Umar &Asghar Enterprises Lodhran	6,000	960	6,960
29	29081	27-10-11	Umar &Asghar Enterprises Lodhran	2,500	400	2,900
31	29614	21-06-12	Umar &Asghar Enterprises Lodhran	6,000	960	6,960
Total					14,397	
Total Amount of Sales Tax					130,795	
1/5thTax already deducted by DAO Lodhran					26,159	
Tax to be deposited by supplier					104,636	

Annex-V**[Para No.1.3.27]****Loss to Government due to Non-Deduction of Conveyance / Mobility Allowance during Leave -Rs101,618**

Sr. No	Name of Teacher	Designation	Name of School	Period leave	Kind of Leave	Amount
1	Ruqiya Bibi	PST	GGPS, 46/M	23.10.11 to 3-12-11(42 days with pay)	Ex-Pakistan	1609
2	Amtul	PST	GGMS, 313/WB	23.10.11 to 3-12-11(42 days with pay)	Ex-Pakistan	1609
3	Perveen Akhtar	PST	GGPS, 5/M	22.10.12 to 3.12.12 (43 days with pay)	Ex-Pakistan	1648
4	Nusrat Iqbal	PST	GGPS, 223/WB	15.10.12 to 13.1.12 (90days with pay)	Maternity Leave	3449
5	AmbreenKousar	PST	GGPS, 311/WB	23.6.11 to20.9.11 (90 days with Pay)	Maternity Leave	3449
6	HumairaYouaf	PST	GGCMS, 371/WB	22.9.11 to 20.12.11 (90 days with Pay)	Maternity Leave	3449
7	Shamim Akhtar	PST	GGPS, Bhani Dost Muhammad	16.9.11 to 13.1.12 (120 days with pay)	Earned Leave	4599
8	Fatima Ibrahim	PST	GGPS, 389/WB	25.8.11 to 22.11.11 (90 days with pay)	Maternity Leave	3449
9	FouziaKousar	PST	GGPS, ladhaBohar	12.9.11 to 4.10.11 (26 days with pay)	Earned Leave	966
10	ShaziaKousar	PST	GGPS, 45/M	23.8.11 to 5.10.11 (45 days with pay)	Maternity Leave	1724
11	AasiaPerveen	PST	GGMS, 344/WB	12.9.11 to 31.10.11 (50days with pay)	Earned Leave	1916
12	Shahnaz Anwar	PST	GGPS, 329/WB	15.9.11 to 14.10.11 (30days with pay)	Earned Leave	1150

13	NergusMahmood	PST	GGMS, 351/WB	18.8.11 to 15.11.11 (90 days with pay)	Maternity Leave	3449
14	Fareha Aziz	PST	GGPS, Khagay Wala	23.8.11 to 15.9.11 (24 days with pay)	Earned Leave	919
15	Balqees Bibi	PST	GGPS, BoharLangha	7.5.12 to 31.5.12 (25 days with pay)	Earned Leave	958
16	RashidaLateef	PST	GGMS, 357/WB	11.5.12 to 25.5.12 (15 days with pay)	Medical Leave	574
17	Manzooran Bibi	PST	GGPS, SahakhWah	10.5.12 to 29.5.12 (20days with Pay)	Medical Leave	766
18	TanzilaManwar	EST(PET)	GGMS, 357/WB	26.9.11 to 5.10.11 (10 days with pay)	Earned Leave	566
19	ZahidaPerveen	OT	GGMS, 346/WB	17.10.11 to 14.1.12 (90days with pay)	Maternity Leave	5100
20	Salma Perveen	PST	GGPS, 37/M	2.6.10 to 7.7.10(36 days with pay)	Ex- Pakistan	1379
21	Nergus Batool	PST	GGMS, 343/WB	3.11.10 to 12.11.10 (10days with pay)	Earned Leave	383
22	RisalitPerveen	PST	GGMS, 359/WB	1.11.10 to 3.2.10 (90days with pay)	Maternity Leave	3449
23	Shahnila Aslam	PST	GGPS, 235/WB	17.9.10 to 15.12.10(90days with pay)	Maternity Leave	3449
24	FoziaPerveen	PST	GGPS, 35/M Colony	5.9.10 to 19.10.10 (45 days with pay)	Maternity Leave	1724
25	NaziaYousaf	PST	GGPS, 249/WB	9.8.10 to 6.11.10 (90days With pay)	Maternity Leave	3449
26	Ameen Bibi	PST	GGPS, 311/WB	14.9.10 to 13.10.10 (30days with pay)	Earned Leave	1149
27	Shahnaz Akhtar	PST	GGPS, Ward No. 8	14.9.10 to 13.12.10 (90days with pay)	Maternity Leave	3449
28	ZahidaLiaquat	PST	GGPS, 29/M	5.11.10 to 25.10.10 (12days with pay)	Earned Leave	459

29	Kalsoom Bibi	PST	GGMS, 359/WB	26.11.10 to 20.10.10(25 days with pay)	Earned Leave	958
30	Irshad Bibi	PST	GGPS, Ward No.12	3.1.11 to 26.2.11 (55days with pay)	Earned Leave	2108
31	TahiraPerveen	PST	GGMS, 343/WB	14.12.10 to 23.12.10(10days with pay)	Earned Leave	383
32	MusratYasmeen	PST	GGPS, 233/WB	3.1.11 to 2.4.10 (90days with pay)	Maternity Leave	3449
33	Shakil Bibi	PST	GGMS, 3/M	16.11.10 to 30.12.10 (45 days with pay)	Maternity Leave	1724
34	Perveen Akhtar	PST	GGPS, 346/WB	2.12.10 to 16.12.10(15 days with pay)	Earned Leave	574
35	Bushra Rasheed	PST	GGCMS, 231/WB	20.9.11 to 18.12.10 (90days with pay)	Maternity Leave	3449
36	Ruqiya Bibi	PST	GGPS, Tibi Lal Shah	21.9.10 to 20.12.10 (90days with pay)	Maternity Leave	3449
37	RaquiaYasmeen	PST	GGMS, 380/WB	16.9.10 to31.10.10 (45 days with pay)	Maternity Leave	1724
38	SajidaPerveen	PST	GGPS, 9/M	20.9.10 to 14.10.10(26 days with pay)	Earned Leave	996
39	RukhsanaKousar	PST	GGMS, 383/WB	17.9.10 to 16.10.10 (30days with pay)	Earned Leave	1149
40	Kaniz Fatima	PST	GGMS, 355/WB	13.10.10 to 10.1.11 (90days with pay)	Maternity Leave	3449
41	TahiraSaddique	PST	GGMS, 301/WB	29.9.10 to 12.11.10 (45days with pay)	Maternity Leave	1724
42	SajidaPerveen	PST	GGMS, 315/WB	22.9.10 to 21.10.10 (30days with pay)	Medical Leave	1149
43	ShugftaBarkat	PST	GGPS, Basti Kanju	15.9.10 to 29.10.10 (45 days with pay)	Maternity Leave	1724
44	Musrat Bibi	PST	GGPS, 7/M	1.10.10 to 31.10.10 (30days with pay)	Earned Leave	1149

45	PerveenKousar	PST	GGCMS, 369/WB	14.10.10 to 29.10.10 (16 days with pay)	Earned Leave	613
46	SajidaPerveen	PST	GGPS, Malik Wala	5.10.10 to 2.1.10 (16days with pay)	Earned Leave	613
47	SaminaKousar	PST	GGMS, 378/WB	18.10.10 to 29.10.10(12 days with pay)	Earned Leave	459
48	zarinaKousar	PST	GGMS, 343/WB	2.5.10 to 30.7.10 (9days with pay)	Maternity Leave	344
49	Zubida Bibi	PST	GGPS, 368/WB	1.5.10 to 14.6.10 (45 days with pay)	Maternity Leave	1724
50	ShahidaPerveen	PST	GGMS, 351/WB	26.4.10 to 15.5.10 (20days with pay)	Earned Leave	766
51	AzraYasmeen	PST	GGMS, 359/WB	8.4.10 to 22.4.10 (15 days with pay)	Earned Leave	574
52	ShahnazPerveen	PST	GGPS, Ghulam Muhammad Wala	16.4.10 to 30.4.10 (16 days with pay)	Earned Leave	613
53	Shahnaz Akhtar	PST	GGPS, 323/WB	8.9.10 to 6.12.10 (90days with pay)	Maternity Leave	3449
54	NoshabaManwar	PST	GGPS, Dunyapur West	20.9.11 to 9.10.11 (20days with pay)	Earned Leave	766
55	AnsarBahawal	PST	GGPS, Head Karyian	6.10.11 to 5.11.11(60days with pay)	Earned Leave	2300
Total						101,618