



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works
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)
DGA	Director General Audit
DHQ	District Headquarters
DO	District Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
LG&CD	Local Government& Community Development
LP	Local Purchase
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government
PESRP	Punjab Education Sector Reforms Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Services Programme
PMU	Project Management Unit
RDA	Regional Director Audit
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarter
TS	Technical Sanction
W&S	Works & Services
HSRP	Health Sector Reform Program

PREFACE

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

The Report is based on audit of the accounts of various offices of the District Government, Lodhran for the financial year 2014-15. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this report have been finalized in the light of written responses of the management concerned and DAC directives.

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of audit, District Governments Multan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out the audit of District Governments, Multan, Lodhran, Vehari, Pakpattan, Sahiwal and Khanewal.

The Regional Directorate Audit has a human resource of 27 officers and staff, constituting 6,094 mandays and the budget amounting to Rs 24.922 million was allocated in audit year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly RDA Multan carried out audit of the accounts of various formations of District Government, Lodhran for the Financial Year 2014-15 and the findings included in the Audit Report.

The District Government, Lodhran conducts its operations under Punjab Local Government Ordinance, 2001. The District Coordination Officer (DCO) is the Principal Accounting Officer (PAO) of the District Government and carries out functions of the District Government through group of offices as notified in Punjab Local Government Ordinance (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 District Coordination Officer, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Lodhran is administratively divided into three Tehsils namely Lodhran, Kehror Pacca and Dunya Pur.

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

a) Scope of Audit

Out of total expenditure of the District Government, Lodhran for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), Multan was Rs 4,473.574 million covering one PAO and 247 formations. Out of this, Regional Director Audit (District Governments), Multan audited an expenditure of Rs 3,113.198 million which, in terms of percentage, is 69.59% of total auditable expenditure and irregularities amounting to Rs 2,050.930 million were pointed out. Regional Director Audit planned and executed audit of 23 formations i.e. 100% achievement against planned audit activities.

Total receipt of the District Government Lodhran for the financial year 2014-15, were Rs 20.315 million. RDA Multan audited receipts of Rs 6.968 million which, in terms of percentage, is 34% of total receipts and irregularities amounting to Rs 11.173 million were pointed out.

b) Recoveries at the Instance of Audit

Recoveries of Rs 116.826 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 4.309 million was recovered and verified during the year 2015-16, till the time of compilation of Report.

However against the total recovery amount of Rs 13.773 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Ordinance, 2001 (as amended), PFR Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

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

d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the departments concerned, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts Committee has not discussed audit reports pertaining to District Governments for the year 2015-16.

e) Comments on Internal Control and Internal Audit department

Internal control mechanism of District Government Lodhran was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of the employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f) The Key Audit Findings of the Report

- i. Non-Production of record involving an amount of Rs 13.946 million was noted in one case¹
- ii. Irregularities and non-compliance involving an amount of Rs 12.332 million was noted in three cases²
- iii. Performance issue involving Rs 1.788 million was noted in one case³
- iv. Internal control Weaknesses involving an amount of Rs 11.985 million were noted in two cases⁴

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**.

g) Recommendations

PAO / District Government is required to:

- 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 and responsibility fixed for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Take appropriate actions for non-production of record and actions for compliance of decisions of DAC meetings.
- v. Efforts be made for expediting the realization of various Government receipts.
- vi. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vii. Rationalize budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.3

³ Para 1.2.3.1

⁴ Para 1.2.4.1 to 1.2.4.2

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipts
1	Total PAOs in Audit jurisdiction	01	4,473.574	20.315
2	Total formations DAO/DDOs in Audit jurisdiction	247	4,473.574	20.315
3	Total entities (PAOs) audited	01	3,113.198	6.968
4	Total formations DAO / DDOs audited	23	3,113.198	6.968
5	Audit & Inspection Reports	23	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports (relating to Districts)	-	-	-

Table 2: Audit Observations Classified by Category

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	14.120
3	Internal controls	11.985
4	Others	13.946
	Total	40.051

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

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total current year	Total last Year
1	Total Financial outlay	28.482	2,918.031	506.678	1,020.383	20.315	4,493.889	3,758.134
2	Outlays Audited	13.361	1,596.915	501.342	1,001.580	6.968	3,120.166*	2,158.474
3	Amount placed under Audit Observations / Irregularities	-	5.133	25.184	9.734	-	40.051	298.552
4	Recoveries Pointed Out at the instance of Audit	-	5.133	-	8.640	-	13.773	10.659
5	Recoveries Accepted / Established at the instance of Audit	-	5.133	-	8.640	-	13.773	10.659
6	Recoveries Realized at the instance of Audit	-	4.309	-	-	-	4.309	-

*The amount mentioned against Sr. No.2 in column of “Total” is the sum of expenditure and receipt, whereas, the total expenditure was Rs 3,113.198 million

Table 4: Irregularities pointed out**(Rupees in Million)**

Sr. No.	Description	Amount under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	0.347
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS ¹ , misclassification, over 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.	11.985
5	Recoverable and overpayments, representing cases of established overpayments or misappropriations of public monies	13.773
6	Non-production of record.	13.946
7	Others, including cases of accidents, negligence etc.	-
Total		40.051

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

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	3,356.784
2	Expenditure on Audit	0.246
3	Recoveries realized at the instance of Audit	4.309
4	Cost-Benefit Ratio	17.516

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

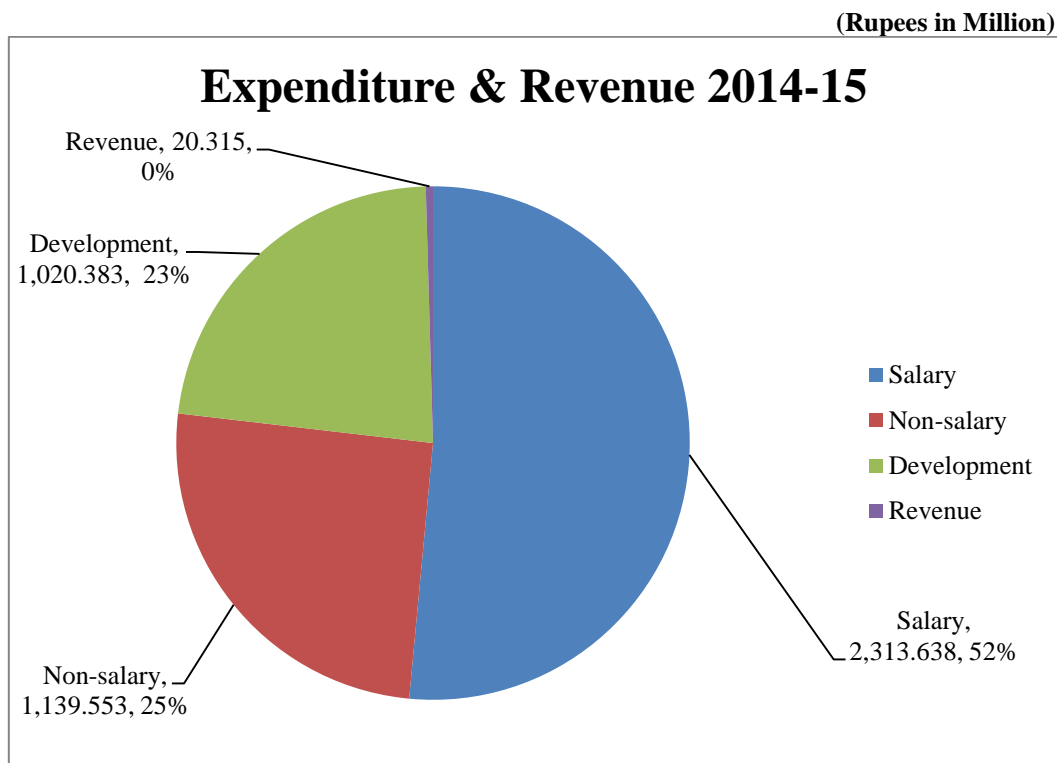
The District Coordination Officer is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with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

1.1.2 Comments on Budget and Accounts

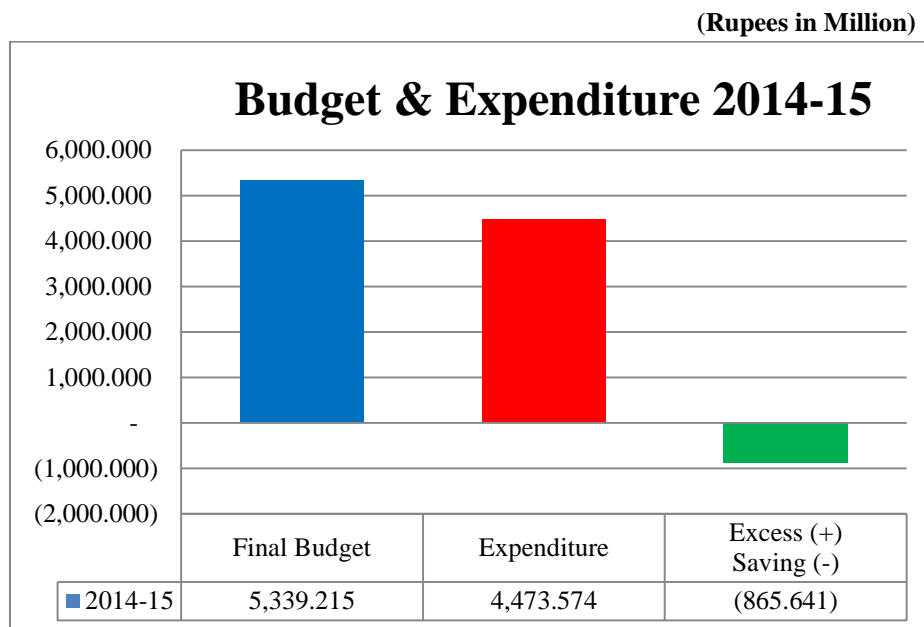
The detail of Budget and Expenditure is given below in tabulated form:

(Rupees in Million)

2014-15	Budget	Actual	Saving (-) Excess (+)	(%) Saving
Salary	2,848.380	2,313.638	534.742	19%
Non-salary	1,220.734	1,139.553	81.181	7%
Development	1,270.101	1,020.383	249.718	20%
Total	5,339.215	4,473.574	865.641	16%
Receipts	20.315	20.315	-	-



As per the Appropriation Account for financial year 2014-15 of District Government Lodhran, total original budget (Development and Non-Development) was Rs 5,155.819 million, supplementary grant was Rs 183.396 million was provided and the final budget was Rs 5,339.215 million. Against the final budget, total expenditure of Rs 4,473.574 million was incurred by District Government during financial year 2014-15. A saving of Rs 865.641 million came to the notice of Audit, which shows that the District Government failed to provide services and infrastructure development. No plausible explanation was provided by the PAOs, / Administrator and management of District Government **(Annex-B)**



Due to inefficient financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

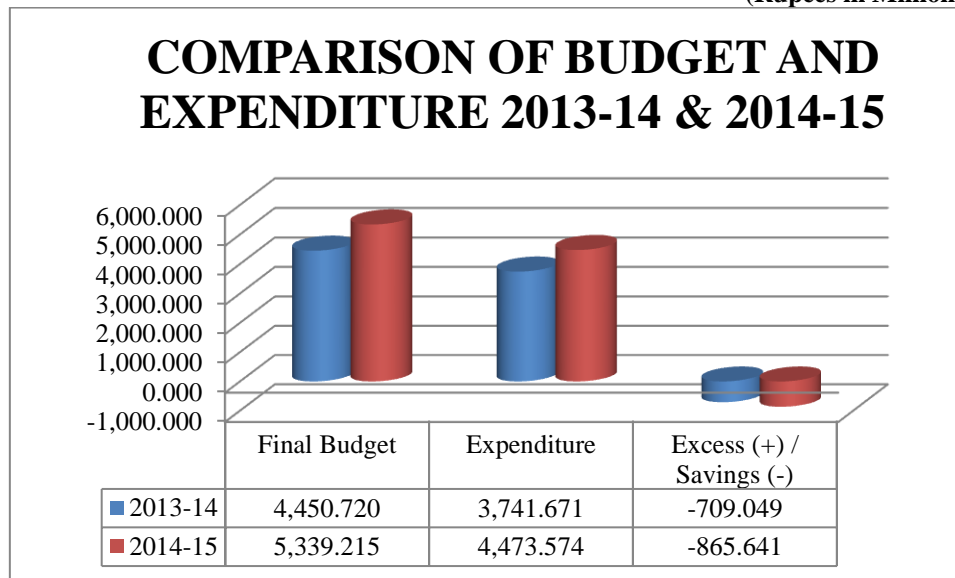
- In Education Department saving of Rs 167.195 million (7% of allocation) occurred by over estimating/releasing the budget against the vacant posts despite the fact that no recruitment against these vacant posts was made during the financial year 2014-15. Further funds of School Management

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.

- In General Administration saving of Rs 265.459 million (86% of allocation).
- In Health Department saving of Rs 50.968 million (8% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department finalized the rate contract near the end of the financial year i.e. in June, 2015 resulting in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.

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

(Rupees in Million)



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	19	PAC not constituted
2	2003-04	08	PAC not constituted
3	2004-05	17	PAC not constituted
4	*July, 2005 to March, 2008 Special Audit Report	94	PAC not constituted
5	2009-10	29	PAC not constituted
6	2010-11	29	PAC not constituted
7	2011-12	23	PAC not constituted
8	2012-13	16	PAC not constituted
9	2013-14	34	PAC not constituted
10	2014-15	11	PAC not constituted

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

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-production of record – Rs 13.946 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 expedition”.

Following DDOs did not produce the record amounting to Rs 13.946 million for the financial year 2014-15 for audit scrutiny despite various repeated written and verbal requests. The detail of record not produced for audit scrutiny is as under:

(Rupees in million)

Sr. No.	DDOs	Detail of Record not produced	Amount
1	District Officer (Excise & Taxation)	Details of professional tax, rent of shops, Zila Council Property Register, record of receipts books, bank statement, auction files and survey register.	5.570
2	MS DHQ Hospital Lodhran	Expenditure vouchers, reconciled expenditure and receipts statement and donation register / record	8.376
Total			13.946

Audit is of the view that due to weak internal controls the record was not produced to Audit.

Non production of record of Rs 13.946 million created doubt about the legitimacy of expenditure / record.

The matter was reported to the DCO and the DDOs concerned in November, 2015. DO (Excise & Taxation) replied that record was available for verification but due to death of Head Clerk record could not be shown during the audit. Reply was not tenable as record was not produced at the time of Audit. MS DHQ Hospital Lodhran did not submit any reply. DAC, in its meeting, held in December, 2015, decided to keep the para pending for want of record verification. No progress was intimated till the finalization of the Report.

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

[AIR Para: 3, 14]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Irregular purchase of L.P. medicines – Rs 7.311 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's recommended 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 with the entries in the stock register.

MS DHQ Hospital Lodhran incurred expenditure of Rs 7.311 million during the period 2014-15 on account of Local Purchase (LP) of medicine from local supplier. The whole expenditure was held irregular and doubtful on the basis of the following observations: **(Annex-C)**

1. As 15% budget allocation for day to day purchase of medicine Rs 2.625 million were allocated but expenditure of Rs 7.311 million was incurred which was Rs 4.686 million in excess of allocated funds.
2. The contract for the whole year was awarded without advertisement on PPRA website and in newspaper.
3. LP of medicines was to be made for particular patient after complete diagnosis and prescriptions of the doctors but the medicines were purchased in bulk without any prescription despite the availability of the separate budget for bulk purchase.
4. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained for the period 2014-15.
5. No Outdoor Patient Department (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.

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

Irregular purchase and consumption of medicines resulted in violation of the Government instructions.

The matter was reported to the DCO and the DDO concerned in November, 2015. DDO neither submitted replies nor produced record for verification. No progress was intimated till the finalization of the Report.

Audit recommends action against the concerned, besides regularization from the competent authority, under intimation to Audit.

[AIR Para: 11]

1.2.2.2 Uneconomical bulk purchase through splitting – Rs 3.927 million

According to Rule 9 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website.

MS DHQ Hospital Lodhran purchased medicines and other store items for Rs 3.927 million during the financial year 2014-15 without tendering process by splitting the demand in small supply orders to keep the expenditure within delegated financial powers. The items were purchased on daily basis without any procurement planning. In some cases quotations were obtained for purchase in

bulk but bills were prepared in pieces to avoid the tendering process with difference of dates for two or three days. (**Annex-D**)

Audit is of the view that due to financial indiscipline of the department, uneconomical purchases were made on quotations by splitting the demand in pieces.

Uneconomical purchases of Rs 3.927 million on simple quotations resulted in violation of the Government instructions.

The matter was reported to the DCO and the DDOs concerned in November, 2015. The DDO neither submitted replies nor produced record for verification. No progress was intimated till the finalization of the Report.

Audit recommends action against the concerned, besides regularization from the competent authority, under intimation to Audit.

[AIR Para: 3 & 6]

1.2.2.3 Non-blacklisting of firms due to non-supply of medicines – Rs 1.094 million

According to Rule 21 (2) of the Punjab Procurement Rules, 2014, if a procuring agency is satisfied that a contractor has acted in a manner detrimental to the public interest or good practices or has consistently failed to perform his obligation under the contract or his performance has not been up to mark or he is found indulging in corrupt or fraudulent practices, the procuring agency may, after affording him an opportunity of hearing and through notification, debar him from participating in any public procurement process of the procuring agency for such period as the procuring agency may determine in the light of the circumstances of the case.

Medical Superintendent THQ Hospital Kehror Pacca neither forfeited security deposit nor took step to black-list the supplier firms who failed to supply the medicines valuing Rs 1.094 million during the period 2014-15. (**Annex-E**)

Audit is of the view that due to weak internal controls, medicines were not supplied by the contractors.

Non supply of medicines amounting to Rs 1.094 million and non-forfeiture of security deposits of Rs 54,697 resulted in loss to the Government.

The matter was reported to the DCO and the DDO concerned in November, 2015. MS (THQ) replied that the case had been reported to EDO (Health) Lodhran/ Procuring Agency, District Tender Board Lodhran for taking necessary action against the firms who failed to supply the medicines to the hospital within stipulated period and forfeiture of security deposit. DAC, in its meeting, held in December, 2015, directed the EDO (Health) to conduct Inquiry for fixing of responsibility for partial payments, forfeiture of security deposits and initiation of case for blacklisting of concerned suppliers. No progress was intimated till the finalization of the Report.

Audit recommends that the recovery of Rs 54,697 of security deposit from the defaulting firms be made, besides taking action to blacklist the responsible firms, under intimation to Audit.

[AIR Para: 3]

1.2.3 Performance

1.2.3.1 Short recovery of tender fee – Rs 1.788 million

C&W (Communication and Works) Department Government of the Punjab had revised the rates of tender fees vide letter No.B-II (C&W) 2-11/78 Procurement (2014), dated 03-02-2015.

- i. For original work 10,000 for each tender.
- ii. For M & R 2000 for each tender.

District Officer (Buildings), Lodhran recovered less tender fees amounting to Rs 1.788 million during the financial year 2014-15 due to charging of old rates instead of new rates. (**Annex-F**)

Audit is of the view that due to weak internal control, tender fee was less recovered from the contractors.

Less recovery of tender fee of Rs 1.788 million resulted in loss to the Government.

The matter was reported to the DCO and the DDO concerned in November, 2015. The DO (Buildings) replied that efforts were being made to recover the amount of revised rates of tender fee from various contractors. DAC, in its meeting, held in December, 2015, directed the DDO to expedite the recovery. No progress was intimated till the finalization of the Report.

Audit recommends recovery of Rs 1.788 million of tender fee recovered less, besides fixing of responsibility against persons at fault, under intimation to Audit.

[AIR Para: 1]

1.2.4 Internal Control Weaknesses

1.2.4.1 Non-deduction of price variation of bitumen & diesel – Rs 6.852 million

As per clause 55 of contract agreement where any variation (increase or decrease), to the extent of 5% or more in the price of any of item mentioned in sub-clause (2) below takes place after the acceptance of tender and before the completion of contract, the amount payable under the contract shall be adjustable to the extent of the actual variation in the cost of the item concerned.

District Officer (Roads) Lodhran allowed the payment during the financial year 2014-15 to the contractors for execution of different development works, without the recovery of price variation amounting to Rs 6.852 million due to decrease in prices of bitumen and diesel as detailed below:

(Amount in Million)

Sr. No.	Particular of Price Variation	Number of Works	Total Amount of Price Variation
1	Price Variation of Bitumen	32	5.391
2	Price Variation of Diesel	16	1.461
Total			6.852

Audit is of the view that due to weak internal control, price variation was not recovered.

Non-recovery of price variation resulted in loss to the Government amounting to Rs 6.852 million.

The matter was reported to the DCO and the DDO concerned in November, 2015. DO (Roads) replied that recovery would be effected, from the contractors. DAC, in its meeting, held in December, 2015, directed the DO (Road) to work out the detail of price variation on all works and submit the report within a week. No progress was intimated till the finalization of the Report.

Audit recommends recovery of Rs 6.852 million, provision of certificate by DO (Roads) regarding deduction of price variation against works / schemes

not included in this para, besides fixing of responsibility against persons at fault, under intimation to Audit.

[AIR Para: 7 & 16]

1.2.4.2 Un-authorized payment of Adhoc Allowance – Rs 5.133 million

According to Para 6 of the Government of the Punjab Finance Department letter No.FD.PC.40-04/12 dated 17.04.2012, 50% Adhoc Allowance 2010 is not admissible to those doctors who were drawing PHSRA and Health Professional Allowance, if the amount of both is more than initial basic pay of the scale.

EDO (Health) Lodhran did not monitor the expenditure of subordinate offices and payment of Rs 5.133 million was made during 2014-15 on account of Adhoc Allowance 2010 to the doctors. As the doctors were in receipt of PHSRA and Health Professional Allowance which was more than the initial basic pay of their scale, the 50% Adhoc Allowance 2010 was not admissible as detailed below:-

(Amount in Million)			
Sr. No	Basic Scale	Number of Employees	Amount
1	17	107	3.578
2	18	97	1.555
Total			5.133

Audit is of the view that due to weak financial control, excess payment was made on account of pay and allowances.

Overpayment on account of pay and allowances resulted in loss to the Government exchequer amounting to Rs 5.133 million.

The matter was reported to the DCO and the DDO concerned in November, 2015. The EDO (Health) replied that the concerned DDOs and officers working in Health Department District Lodhran were directed to deposit amount of Rs 5.133 million of unauthorized Adhoc Allowance. DAC, in its

meeting, held in December, 2015, directed the EDO (Health) to recover the full amount and referral of the matter to AG Punjab on account of inefficiency on the part of District Account Officer for un-authorized payment. No further progress was intimated till the finalization of the Report.

Audit recommends recovery of Rs 5.133 million, besides fixing of responsibility, under intimation to Audit

[AIR Para: 9]

Annex

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

Sr. No	Name of Formation	AIR Para No	Description	Amount
1	District Coordination Officer Lodhran	2	Unjustified drawl on the name of repair of furniture and fixture	0.274
2		3	Irregular expenditures and excess payment of rate	0.16
3		4	Doubtful drawl under the object code hot & cold	0.079
4		5	Unjustified heavy expenditures on the name of repair of machinery	0.14
5		6	Irregular drawl under object head stationary beyond financial power	0.7
6		7	Unjustified drawl on from the object code hot & cold	0.148
7		8	Purchase of steno sets from three different cast centers for DCO camp office. Excess drawl of, whereabouts of steno sets purchased previous years not known.	0.066
8		9	Doubtful purchase of water coolers and ups despite the purchase during previous year	0.07
9		10	Excess charging of rates of POL than the rates given on OGRA web sites	0.044
10		12	Illegal drawl of pol of irrelevant cast center	0.181
11		13	Non-obtaining proof of deposit of general sales tax	0.477
12		14	Illegal utilization of pol allocated for civil rest house and excess drawl of amount by showing excess mileage	0.23

13		16	Non-supply of dinner set to the civil rest house	0.018
14		17	Double drawl of bill of electricity and excess drawl due to drawl of excess amount, recovery thereof	0.047
15		19	Non-deduction of income tax on honoraria	0.018
16	District Officer Civil Defense Lodhran	1	Unauthorized drawl of social security benefit of	0.041
17		2	Un-authorized receipt of conveyance allowance	0.089
18		3	Irregular purchase by splitting the value of indent to avoid open competition	0.214
19		4	Un-authorized payment of Sunday leave to Raza Kars appointed on daily wages	0.115
20		5	Non-surrender of anticipated savings	10.021
21		6	Non-deduction of house rent and maintenance charges	0.017
22	THQ Hospital DunyaPur	1	Unauthorized excess withdrawal of SSB and recovery thereof -	1.076
23		2	Unauthorized payment of adhoc allowance 2010	1.387
24		3	Unauthorized payment of HSRA without entitlement	0.039
25		4	Excess withdrawal of HSRA	0.084
26		5	Unauthorized payment of health sector reform allowance during leave worth	0.195
27		6	Non-collection of proof of deposit of sales tax	0.133
28		8	Non-recovery of fee recovery thereof	0.098
29		9	Misclassification of expenses	0.134
30		10	Uneconomical expenditure on account of purchases of "others"	0.566
31		11	Unauthorized advance withdrawal without DTL reports	0.379
32	DO (Secondary)	1	Irregular payment of	0.055

	Education Lodhran		conveyance allowance and recovery thereof	
33		2	Non-verification of deposit of general sales tax on purchase of various items	0.034
34		3	Non deduction of Punjab sales tax on maintenance and repair	0.014
35		4	Irregular withdrawal allowance during leave periods and recovery thereof	0.01
36		5	Irregular movement of official vehicle during holiday / Sunday and recovery thereof	0.004
37		6	Irregular excess payment of SSB and personal allowance and recovery there of	0.004
38		1	Loss to Government due to less recovery of license fee which resulted into blockage of revenue of	0.619
39		4	Recovery of license fee without survey which resulted into expected loss of	2
40	DO (Excise & Taxation)	5	Loss to Government due to unjustified drawl of conveyance instead of having designated vehicle of	0.11
41		6	Non recovery of installment of motor cycle	0.067
50		7	Non collection of proof of deposit of sales tax	0.113
51		8	Doubtful drawl of amount from the Government. Treasury without bill / invoice	0.116
55	EDO (F&P) Lodhran	4	Unjustified revision & releases for payment of price variation	2.4
60		9	Excess expenditure of-reconciliation of bank figure and treasury figure.	46.447

61		10	Excess expenditure non-reconciliation of bank figure and departmental figure.	23.877
62		11	Loss to Government. Due to un-authorized budget allocation for contingent paid staff	0.065
63		12	Unjustified release of funds in excess of budget allocation	1.093
64		13	Non collection of pension contribution funds from the different departments of district Government	43.857
65		14	Misappropriation of camera & lap top	0.137
66		15	Unauthorized sanction of expenditure on medical charges beyond the delegated financial powers	0.221
68		17	Unjustified drawl of computer allowance & integrated allowance of	0.053
69		18	Misclassification of expenses of worth	0.15
70		19	Non collection of proof of deposit of sales tax	0.549
71		1	Loss to Government due to theft	0.057
72	District Officer (Soil Fertility) Lodhran	2	Un-authorized payment of conveyance allowance for employees availing the Government vehicles and recovery of	0.08
73		3	Unjustified heavy expenditure of repair of transport	0.25
74		4	Non-collection of proof of deposit of sales tax	0.192
75		5	Non surrender of savings	0.446
76		District Officer (Sports) Lodhran	1	Unjustified purchase of sports items in violation of PPRA rules
77	2		Unjustified withdrawal on account of cash awards	0.382

78		3	Unjustified payment to players and officials of different games on account of ta/da	0.729	
79		4	Recovery of from suppliers on account of provincial sales tax on tentage	0.019	
80		5	Adversely effect of the services of employees due to non-regularization of services and payment of SSB	0.011	
81		6	Unjustified withdrawal on account of takrebat-e-youm-e- azadi dangal	0.326	
82		7	Doubtful drawl of repair & POL	0.18	
83		8	Non-collection of proof of deposit of sales tax	0.025	
84		9	Difference between fi data and expenditure statement	0.012	
85		10	Irregular drawl of conveyance allowance during leave periods	0.002	
86		District Officer (Live Stock) Lodhran	1	Non-recovery of vaccine charges issued to various centers recovery thereof	0.351
87			2	Non-deduction of conveyance allowance of leave period recovery thereof	0.019
88	3		Loss to Government. Due to costly bulk purchase of medicines on excess rates than retail price / label price recovery thereof	0.116	
89	4		Doubtful purchase of medicines due to inadvertent delay in issuance of supply orders due to under table negotiations and short deduction of income tax recovery thereof	2.905	
90	5		Advance withdrawal of funds and issuance of medicines to center prior to satisfactory	0.142	

			DTL report	
91		6	Doubtful consumption of medicines	2.905
95	DISTRICT OFFICER (ON FARM WATER MANAGEMENT)	4	Non-verification of deposit of general sales tax on purchase of nakkas and PCPS	2.518
96		5	Non deposit of sales tax	1.215
97		6	Irregular release of 2 nd installment without availability of requisite balance	0.597
98		7	Recovery of amount due to less civil work verified than the amount transferred to the water user association worth	0.422
99		8	Irregular withdrawal allowance during leave periods	0.055
100		9	Irregular drawl of travelling allowance from grant 36 instead of grant 18 worth	0.18
103		12	Non deduction/deposit of sales tax	0.539
104		13	Unauthorized release of 1 st installment on fake certificate of ICR-I	0.841
105		14	Non-completion of watercourses within stipulated time period despite payment of	63.697
109		District Officer Building Lodhran	3	Recovery of account of price variation (decrease in rate of diesel).
110	4		Non recovery of on account of enhancement fees of contactors during 2014-15	0.153
111	5		Less recovery of on account of less deduction of income tax	0.221
112	6		Recovery of account of price variation (decrease in rate of diesel)	0.225
113	7		Recovery of on account of penalty for non-completion of work, up-gradation of	0.606

			Government; middle school Chowki Masti khan	
115		9	Undue payment of price variation and recovery of (construction of special education center at Dunya pur.	0.189
117		11	Non recovery of cost of dismantled material provision of reconstruction 10 Nos class room and open shed demolish at Government high school Lodhran.	0.706
118		12	Excess payment from agreement (reconstruction of 7 Nos. class rooms and 10 Nos. demolish shed at GGHS Lodhran.)	0.325
120		14	Recovery on account of less use of excavated earth	0.233
121		15	Recovery on account of excess rate charged on account of p/l of porcelain tiles (construction of special education center at Dunya pur	0.071
122		16	Unjustified payment without provision in the approved TS estimate. (up- gradation e/s to secondary level at GGES Chak No. 37/M.	0.081
124		18	Recovery on account of wrong calculation and payment without provision in estimate	0.054
125		19	Recovery account of excess rate charged	0.143
128		3	Unauthorized time extension over and above the original time scheme cost	21.974
129	District Officer Road Lodhran	4	Non- production of duty roaster of road gang expenditure	20.193
130		5	Less obtaining of additional performance securities	10.775

131		6	Irregular payment by splitting up vouchers	10.66
133		8	Doubtful expenditure on annual repair	4.157
134		9	Non-imposition of penalty due to late completion of schemes	4.134
135		10	Irregular enhancement of cost of special repair schemes	2.839
136		11	Loss to Government due to fixing and removal of cat eyes	2.6
137		12	Unauthorized payment after lapse of time	2.432
144		19	Loss to Government due to doubtful expenditure on annual repair	0.814
145		20	Non imposition of penalty for late renewal contractor license	0.72
146		21	Loss to Government due to excess payment of	0.464
147		22	Loss to Government due to excess payment of rate of bitumen	0.405
148		23	Loss to Government due to excess payment of removal debris	0.271
149		24	Irregular payment by splitting up vouchers	0.254
150		25	Non deduction / recovery of trade / professional tax	0.206
151		26	Unjustified excess payment social security benefit 30%	0.194
152		27	Unjustified payment excess of earth work & compaction	0.185
153		28	Non recovery of cost of bitumen empty drums from contractors	0.147
154		29	Loss to Government due to payment of excess quantity of earth work	0.119
155		30	Unjustified expenditure on	0.075

			plantation at NHA	
156		31	Non refund of security and non-forfeitures of time barred securities	1.208
157		32	Loss to Government due to payment of excess rate	0.069
158	EDO (Health) Lodhran	1	Excess payment on purchase of medicine from same supplier with same financial year	0.102
159		2	Unauthorized payment of conveyance allowance to vaccinators	0.139
160		3	Irregular clearance of pending liabilities without allocation of funds	1.455
161		4	Non-obtaining of performance guarantee from suppliers	0.099
162		5	Unauthorized withdrawal of conveyance allowance by the employees of district health department	0.109
163		6	Adversely effect of the services of employees due to non-regularization of services and payment of SSB	1.622
164		7	Doubtful payment of allowances to the employee of district health department	4.227
165		8	Unauthorized payment of HSRA without entitlement	1.51
167		10	Excess withdrawal of HSRA	0.084
168		11	Bogus appointments and concealment of record thereof	2.5
169		12	Non-production of record	0
170		13	Irregular withdrawal of pol and disbursement in cash instead of crossed cheque	0.931
171		14	Non-reconciliation of cash book and bank balance	4.589
172		15	Less deduction of income tax	0.014

173		16	Non-collection of proof of deposit of sales tax	0.012
174		17	Difference between fi data and expenditure statement	0.013
175		18	Non recovery of liquidated damages	0.01
176		19	Non-production of record of drug branch.	0
177	MS THQ Kehror Pacca	1	Un-authorized purchase of medicine on rate contract basis	3.816
178		2	Unauthorized payment of 50% adhoc allowance 2010 recovery thereof	3.757
180		4	Irregular expenditure on account of purchase of medicines valuing without obtaining standard DTL reports from the drug testing laboratory.	1.16
181		5	Unauthorized drawl of pay & allowances and recovery account of health sector reform allowance.	0.096
182		6	Unauthorized appointment of and payment to work charge employees without repair work from repair of buildings	0.906
183		7	Un-authorized drawl of pay & allowances during general duty	0.897
184		8	Irregular advance drawl without receipt of standard DTL report valuing	0.5
185		9	Non production of deposit proof of general bus stand short recovery of income tax at sources	0.27
186		10	Irregular purchase of unmarked medicines against the terms & conditions of tender documents	0.223
187		11	Irregular purchase of	0.191

			medicines through rate contract without obtaining of performance security		
188		12	Recovery of un-authorized drawl of inadmissible allowances	0.157	
189		13	Non-deposit of Government. Receipts recovery thereof	0.03	
191	RHC 53 M	2	Unauthorized payment of 50%adhoc allowance 2010 recovery thereof	0.753	
192		3	Non-transparent/un-economical expenditure on account of purchase of x-ray films, fixers, developers, bedding clothing and cleaning store for	0.522	
193		4	Non-black listing of firms due to non-supply of medicines and non-forfeiture of security deposits thereof	0.11	
194		5	Unauthorized appointment of and payment to work charge employees without repair work from repair of buildings	0.447	
195		6	Non production of deposit proof of GST	0.105	
196		7	Irregular purchase of unmarked medicines against the terms and conditions of tender documents valuing	0.336	
197		8	Irregular purchase of medicine through rate contract without obtaining of performance security	0.074	
198		9	Non-deposit of Government receipts –recovery thereof	0.03	
199		EDO (Education) Lodhran	1	Loss to Government due to purchase of ups, on higher rates, other than lowest bidder-	0.303

200		2	Unjustified/ wasteful expenditure on the purchase of n-computing device for middle and high schools labs	0
201		3	Irregular purchase of CCTV cameras without brand name and specification and released of fund to SMC on account of purchase of CCTV cameras	0.69
202		4	Excess withdrawn due to charging higher rates on account of purchase of iron wire for boundary walls in the schools	0.317
203		5	Non-deduction of general sales tax on the purchase of CCTV cameras and iron wires	0.203
204		6	Fictitious involvement of competition for the purchase of computer and provision of opportunity to single supplier by specifying the condition of n-computing	21.759
205		7	Costly purchase of furniture for selected schools of highest enrolment, on higher rate	0.623
206		8	Unjustified purchase of computer in the absence of teaching staff	4.428
207		9	Non collection of proof of deposit of sales tax	2.646
208		10	Irregular withdrawal of funds and released to SMC instead of building department, for original works	0.178
209		11	Non-collection of renewal fee from registered schools	0.033
210	Dy. DO (EE.W) Dunyapur	1	Adversely effect of the services of employees due to non-regularization of services and payment of	3.298

			SSB	
212		3	Non-deposit of general sales tax and income tax on purchase of furniture recovery thereof	3.894
213		4	Unjustified withdrawal of integrated allowance	0.214
214		5	Non-recovery of liquidity damages on late supply of furniture	0.088
215		6	Payment of unauthorized conveyance allowance to teachers during leave periods	0.059
216		7	Payment of unauthorized conveyance allowance to teachers during leave periods	0.753
217		8	Non-deposit of general sales tax and income tax on school council funds	0.266
218		9	Unjustified withdrawal of washing allowance	0.006
219		1	Unauthorized withdrawal of social security benefit despite regularization of services	0.662
220		2	Adversely effect of the services of employees due to non-regularization of services and payment of SSB	1.324
221	Dy. DO (EE.M) Dunyapur	3	Overpayment of conveyance allowance during winter vacations	1.42
222		4	Recovery due to payment of unauthorized conveyance allowance to teachers during summer vacation	0.708
223		5	Payment of unauthorized conveyance allowance to teachers during leave periods	0.096
224		6	Unjustified withdrawal of integrated, dress & washing	0.008

			allowance	
225		7	Unauthorized drawl of charge allowance	0.204
226		8	Unauthorized drawl of pay and allowance	0.53
227		9	Doubtful double drawl / adjustment of salary inquiry thereof	0.054
228		10	Non-collection of proof of deposit of sales tax	0.012
229		11	Non-deposit of general sales tax and income tax on purchase of furniture recovery thereof	3.014
230	Headmaster Government Special Education Center, Lodhran	1	Misappropriation of pol due to erroneous calculation of mileage on stop to stop basis in bus root recovery there of	0.223
231		2	Loss to Government. due to costly purchase of uniforms recovery thereof	0.347
232		3	Misappropriation of pol in school bus ldb-3303 due to excess claim of bogus mileage recovery thereof	0.455
233		4	Non-deduction of pay and allowances of absence and leave period recovery thereof	0.078
234		5	Unauthorized payment of salaries without performance of duties in this office recovery thereof	2.281
235		6	Doubtful repair of vehicles inquiry thereof	0.631
236	District Officer Forest	1	Unjustified technical sanction of development schemes beyond competency of	6.58
237		2	Unjustified revision of scheme without detailed revised estimate (TS)	2.805
238		3	Loss to Government due to	0.197

			excess payment of quantities	
239		4	Unjustified payment without written of MBS & verification of work from sectoral office	1.057
240		5	Unauthorized execution of schemes of water course & construction of boundary wall of	3.798
241		6	Loss to Government due to damages of woods	0.107
242		7	Loss to Government due non recovery of pending damages cases of	0.277
244		9	Non preparation of new numeration registers of trees	20
246		11	Non collection of proof of deposit of sales tax	0.508
248		13	Unjustified expenditure on district complex plantation Lodhran register	0.264
249		14	Unjustified appointment of watch & ward staff	0.115
250		15	Non verification of receipt Challans from DAO Lodhran	1.65
251		16	Loss to Government due to non-deposit of sales tax on auction of dry standing trees	0.264
252	Government Institute For Slow Learners Lodhran	1	Misclassification of expenditure	0.405
253		2	Non deduction of conveyance allowance during winter vacations and leave availed and excess payment due to wrong fixation of pay	0.014
254		3	Unjustified purchase of uniforms and shoes in violation of PPRA rules	0.298
255		4	Irregular withdrawal on account of pol and unjustified payment to filling station without creation of	1.602

			vendor number	
256		5	Wasteful expenditure on account of miscellaneous items	0.838
258	District Officer (Health) Lodhran	1	Irregular reinstatement of CDC supervisors against erratic postings and payment of pay and allowances	3.992
259		2	Doubtful payment of allowances to the employees residing within work premises	2.436
260		3	Recovery of conveyance allowance from vaccinator, CDC supervisor and entomologist	1.379
261		4	Non-transparent/un-economical expenditure on account of purchase of stationery, printing of forms, strychnine capsules etc. Valuing	1.571
262		56	Unauthorized payment of 50%adhoc allowance 2010 recovery thereof	0.624
263		6	Non production of deposit proof of GST and short recovery of income tax at sources	0.309
264		7	Irregular payment of pay and allowances the incumbent of absent period	0.262
265		8	Unjustified release of funds to PRSP and non-production of record of	55.606
266		9	Unauthorized payment of HSRA without entitlement	0.034
267		MS DHQ Lodhran	1	Unauthorized payment of adhoc allowance
268	2		Unauthorized payment of HSRA without entitlement	0.145
270	4		Likely misappropriation on account of withdrawal of pay and allowances	4.626

			through manual bills without maintenance of record and entry in cash book	
271		5	Un-authorized purchase of homeo medicines without quotations instead of tendering process	0.184
273		7	Unauthorized appointment of work charged staff and disbursement of wages in cash	4.451
274		8	Unauthorized direct payments for advertisements	0.017
275		9	Unauthorized clearance of pending liabilities without allocation of funds	1.495
276		10	Improper reconciliation of expenditure and difference between fi data and expenditure statement	0.089
277		12	Non-taking of action against firm despite non-supply of medicine	0.232
278		13	Un-authorized withdrawal for medicine before DTL report and payment thereof	0.14
280		15	Unauthorized expenditure on repairs	0.698
281		16	Non-payment of utility bills despite withdrawal	0.622
282		17	Unauthorized payment of house rent and conveyance allowances	1.026
283		18	Excess withdrawal on account of oil charges recovery thereof	0.087
284		19	Loss to Government due to non-recovery of revenue	0.182
285		20	Non-recovery of penal rent due to unauthorized occupation of higher category Government residence	2.229

286		21	Non-recovery of conveyance allowance for leave period	0.092
287		22	Loss to Government due to non-recovery of purchase fee	0.436

Part-II**Memorandum for Departmental Accounts Committee Paras Pertaining to Audit Year 2014-15****(Rupees in Million)**

Name of Formation	Sr. No.	AIR Para No.	Description	Amount
DCO	1	6	Unjustified Expenditure Transportation & Fuel Charges Of	0.289
	2	14	Loss To Government Due To Non-Payment Of Income Tax	0.074
	3	18	Non-Collection Of Proof Of Deposit Of Sales Tax	0.096
DO Building	4	17	Non/Less Imposition Of Penalty For Late Completion Of Works And Recovery	1.345
	5	19	Doubtful Withdrawal Of Amounts On Account Of Pol Without Maintenance Of Record	0.719
	6	20	Non-Recovery Of Professional Tax	0.122
THQ Kehror Pacca	7	1	Un-Authorized Purchase Of Medicine On Rate Contract Basis	4.048
	8	5	Un-Authorized Drawl Of Pay & Allowances	0.912
	9	6	Non-Supply Of Medicines Valuing & Non-Forfeiture Of Security Deposit Recovery	0.105
	10	10	Recovery Of Un-Authorized Drawl Of Inadmissible Allowances	0.194
	11	11	Non-Recovery Of 60% Penal Rent And 5% House Maintenance Charges Worth On Account Of Unauthorized Occupying The Government Residence	0.224
	12	13	Loss To Government. Due To Excess Rate Charged For Medicines	0.21
EDO (F&P)	13	6	Unauthorized Withdrawal Of Conveyance Allowance	0.176
	14	9	Non-Collection Of Proof Of	0.559

Name of Formation	Sr. No.	AIR Para No.	Description	Amount
			Deposit Of Sales Tax	
	15	12	Non-Collection Of Pension Share	37.858
EDO (Health)		3	Non-Supply Of Medicines and Non-Forfeiture Of Security Deposit	3.988
	16	7	Unauthorized Sanction For Grant Of Qualification Allowance On Acquiring Higher Qualification And Recovery Thereof	0.285
	17	8	Recovery Of Conveyance Allowance From Supervisor And Vaccinator	0.059
	18	9	Unauthorized Payment Of Pay, House Rent Allowance And 5% Maintenance Charges	0.074
DO Roads	19	5	Excess Payment Due Non-Deduction Of Local Sand Rate	0.062
	20	6	Non-Deposit Of Performance Guarantee In Government. Treasury Inquiry Thereof	4.769
	21	7	Non-Recovery Of Compensation For Non-Completion Of Work Within Time Limit	0.875
	22	8	Securities Deducted & Retained Since Long But Not Credited To Account-Iv	1.208
	23	11	Non-Deduction Of Excavated Earth From Earthwork Rather Payment Of Extra Earth From Outside Recovery Thereof	0.306
	24	12	Sub-Standard Execution Of Work At Site Inquiry Thereof	23.256
	25	13	Non-Reconciliation Of Bitumen Account And Non-Recovery Of Overpaid Amount	0.156
	26	14	Loss To Government. Due To Non-Auctioning Of Government. Vehicles	1.3
	27	16	Non-Obtaining Of Approved Design From Road Research Wing	32

Name of Formation	Sr. No.	AIR Para No.	Description	Amount
			Of Highway Department	
	28	18	Loss to Government. Due to Non-Auctioning Of Empty Tar Drums	0.695
DO Roads	29	20	Doubtful acceptance of renewal / enlistment of contractors without ensuring the deposit of professional tax	0.141
	30	21	Recovery of below specification sub-base against the standard specification	0.1033
	31	23	Loss to Government due to less recovery of tender fee	1.52
	32	24	Unjustified expenditure on account of survey charges	0.114
	33	26	Loss to Government. Due to non-auction of material of baily boat bridge at Satluj river	1
	34	27	Irregular release of security to the contractor prior to the completion of work	3
	35	28	Irregular release of security to the contractors along with the final bill	2.911
	36	31	Excess payment due payment of shuttering rate of RCC instead of without shuttering as claimed	0.022
	DHQ Hospital	37	8	Non-deposit of Government fee
38		12	Irregular payment of pending liabilities	10.408
39		13	Unauthorized withdrawal of funds on account of pol	0.443
40		14	Recovery due to unauthorized absent from duty	0.1
41		16	Unauthorized auction of canteen and cycle stand to a self favored contractor and non-recovery of auction money	0.06
42		17	Doubtful withdrawal of funds on account of fuel filters	0.197

Name of Formation	Sr. No.	AIR Para No.	Description	Amount
	43	20	Fraudulent issuance of laboratory reports and charging of fee	0.058
DHQ Hospital	44	22	Loss to Government due to non-deduction of income tax	0.049
	45	23	Non-surrender of savings	8.626
EDO (CD)	46	3	Non-collection of deposit proof of GST	0.16
EDO (Education)	47	2	Unauthorized excess withdrawal of honorarium	0.108
DO (Environment)	48	1	Loss due to non-issuance of environmental approval to various poultry farms (control/open shed) and housing schemes and	0.915
	49	2	Recovery of un-authorized withdrawal of conveyance allowance	0.198
	50	4	Unjustified heavy expenditure of repair of transport	0.356
	51	5	Non-collection of proof of deposit of sales tax	0.072
	52	7	Irregular expenditure under various head of accounts	0.618
DO (Health)	53	5	Misappropriation in purchase of banners/ panaflex	0.493
	54	11	Wasteful expenditure incurred by DO Health in the presence of PRSP of rs36.886 million and unjustified release of funds to PRSP	36.886
	55	12	Non-production of vouched accounts	0
	56	13	Irregular reinstatement of CDC supervisors against the post of sanitary inspector and irregular sanction beyond financial power for the payment of arrears of pay and allowances to reinstated CDC supervisors	11.061
Dy DO Agriculture	57	1	Unjustified expenditure on account of TA/DA	0.489

Name of Formation	Sr. No.	AIR Para No.	Description	Amount
Lodhran				
Dy DEO (EE-M) K/P	58	2	Loss to Government due to payment of conveyance allowance during leave worth	0.114
	59	3	Recovery due to irregular drawl of charge allowance worth	0.204
Dy. DEO (EE-M) K/P	60	6	Irregular drawl of personal allowance	0.424
	61	7	Loss to Government. due to irregular payment of conveyance allowance during winter vacations	0.174
	62	8	Doubtful expenditure on account of SMC	0.23
	63	9	Loss to Government. due to non-deduction of GST and income tax	1.489
	64	10	Recovery of un-authorized withdrawal of conveyance allowance	0.02
Dy DEO (EE-W) K/P	65	8	Recovery due to irregular drawl of charge allowance	0.188
	66	12	Non-deduction of conveyance allowance	0.03
Dy DEO (EE-M) Lodhran	67	3	Excess withdrawal of personal allowance and recovery thereof	1.156
	68	5	Payment of unauthorized conveyance allowance to teachers during winter leaves	0.343
	69	9	Un-authorized auction of trees and material without district auction committee	0.134
	70	10	Non-deduction of increments despite penalty imposed by competent authority	0.114
	71	12	Non-verification of general sales tax deposit into Government treasury	0.036
	72	13	Payment of unauthorized conveyance allowance to teachers during leaved periods	0.036

Name of Formation	Sr. No.	AIR Para No.	Description	Amount
Dy DEO (EE-W) Lodhran	73	2	Unjustified fixation of pay due to drawl of excess increments recovery	0.132
	74	3	Non-imposing the plenty of stopping annual increment due to	0.101
			poor results, excess payment of pay	
	75	5	Unjustified drawl of qualification allowances, recovery of pay and allowances	0.05
Dy. DEO (EE-W) Lodhran	76	6	Unjustified drawl of pay & allowances during study leave period & absent period recovery of pay and allowances	0.09
	77	11	Loss to Government due to theft of transformer of valuing	0.5
	78	12	Unjustified drawl of conveyance allowance during leave period of	0.549
	79	13	Non-refund of GP fund advance	2.34
DO (Livestock)	80	5	Undue withdrawal of conveyance allowance during leave & residence within premises	0.162
THQ Dunyapur	81	4	Unauthorized excess payment of HSRA	0.836
	82	6	Un-authorized purchase of L.P. medicine	0.228
	83	9	Unauthorized drawl of pay and allowances without performance of duties	1.925
	84	12	Unauthorized residence over and above the entitlement	0.015
RHC Makhdoom Aali	85	8	Recovery of un-authorized withdrawal of health sector reform allowance	0.092
RHC 53/M	86	2	Un-authorized withdrawal of pay & allowances of absent period	0.153
	87	3	Unauthorized drawl of pay and allowances without performance of duties	0.63

Name of Formation	Sr. No.	AIR Para No.	Description	Amount
	88	4	Recovery of un-authorized withdrawal of health sector reforms allowance	0.047
	89	9	Unjustified expenditure in various heads and enquiry thereof	1.351
	90	11	Non-collection of proof of deposit of sales tax	0.176
HM Deaf & Defective School Dunyapur		3	Unauthorized purchase of uniforms	1.301
	91	4	Defective tendering process for purchase of uniform	1.268
	92	6	Non-collection of proof of deposit of sales tax	0.083
	93	8	Irregular drawl of social security benefit	0.223
DO Building	94	7	Substandard/Defective Works On Account Of Brick Works On The Basis Of Fake Test Report and Recovery Thereof construction Of Special Education Center Dunyapur.	0.792
	95	10	Non-imposition of penalty for late completion of works and recovery	0.508
	96	8	Substandard/Defective work on account of RCC and Mild Steel Fabrication on the basis of fake test report construction of Special Education Center Dunyapur	4.056
	97	15	Unjustified retention and release of securities	11.232
EDO Health	98	2	Non- obtaining of performance guarantee from suppliers	0.309
EDO Education	99	1	Doubtful withdrawal of 30% social security benefits	0.977
DO (OFWM)	100	4	Non-deduction/deposit of sales tax	6.661
DO Health	101	3	Unjustified release of funds to PRSP and non-production of record	71.263
DHQ Hospital	102	13	Unauthorized withdrawal of funds on account of pol	0.443
	103	3	Unauthorized drawl of health sector reform allowance	0.189

Name of Formation	Sr. No.	AIR Para No.	Description	Amount
Headmaster Government Deaf & Defective Hearing School Dunyapur	104	8	Irregular drawl of social security benefit	0.223
THQ Kehror Pacca	105	3	Unauthorized Drawl Of Pay & Allowances and Recovery Thereof	0.844
EDO (F&P)	106	2	Unauthorized allocation of funds under self-control	168.284
DO Roads	107	10	Non-imposition/short imposition of penalty from the contractors	14.523
	108	29	Unauthorized refund of additional performance securities before prescribed period	1.92
Dy. DEO (EE-W) K/P	109	11	Irregular purchase of durable goods during austerity period	0.146

Annex-B

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

(Amount in Rupees)

No. & Name of the Grant / Appropriation		Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
							(+) Excess	(-) Saving
							1	2
NON-DEVELOPMENT								
LN21C03	Provincial Excise.	Voted	12,510,000	0	12,510,000	4,195,605	(-)	8,314,395
LN21C05	Forests.	Voted	14,346,500	0	14,346,500	12,442,792	(-)	1,903,708
LN21C07	Charges on A/c of Motor Vehicles Act.	Voted	1,203,000	0	1,203,000	806,796	(-)	396,204
LN21C08	Other Taxes and Duties	Voted	6,218,000	0	6,218,000	2,214,742	(-)	4,003,258
LN21C10	General Administration.	Voted	308,928,100	0	308,928,100	43,468,889	(-)	265,459,211
LN21C15	Education.	Voted	2,517,855,200	0	2,517,855,200	2,350,659,351	(-)	167,195,849
LN21C16	Health Services.	Voted	575,175,500	71,777,500	646,953,000	595,985,183	(-)	50,967,817
LN21C17	Public Health.	Voted	3,512,000	0	3,512,000	3,104,652	(-)	407,348
LN21C18	Agriculture.	Voted	99,063,600	0	99,063,600	87,721,919	(-)	11,341,681
LN21C19	Fisheries.	Voted	1,989,500	0	1,989,500	1,695,204	(-)	294,296
LN21C20	Veterinary.	Voted	45,258,400	0	45,258,400	36,112,581	(-)	9,145,819
LN21C21	Co-operative.	Voted	12,552,000	0	12,552,000	11,546,432	(-)	1,005,568
LN21C22	Industries.	Voted	3,480,000	0	3,480,000	1,868,666	(-)	1,611,334
LN21C23	Miscellaneous Departments.	Voted	2,991,000	45,000	3,036,000	2,893,963	(-)	142,037
LN21C24	Civil Works.	Voted	74,388,000	0	74,388,000	65,447,823	(-)	8,940,177
LN21C25	Communications.	Voted	226,610,300	58,717,700	285,328,000	216,093,134	(-)	69,234,866
LN21C31	Miscellaneous.	Voted	23,362,100	0	23,362,100	12,543,103	(-)	10,818,997
LN21C32	Civil Defence.	Voted	5,274,800	3,856,200	9,131,000	4,390,272	(-)	4,740,728
Total Non-Development :			3,934,718,000	134,396,400	4,069,114,400	3,453,191,107	(-)	615,923,293
DEVELOPMENT								
LN22C36	Development.	Voted	365,836,000	49,000,000	414,836,000	390,118,535	(-)	24,717,465
LN22C36	Development. (Tied Up)	Voted	855,264,808	0	855,264,808	630,264,110	(-)	225,000,698
Total Development			1,221,100,808	49,000,000	1,270,100,808	1,020,382,645	(-)	249,718,163
Grand Total			5,155,818,808	183,396,400	5,339,215,208	4,473,573,752	(-)	865,641,456

Annex-C
[Para 1.2.1.1]

Unauthorized Purchase of LP Medicines – Rs 7.311 Million

(Amount in Rupees)

C. Center	G/L Acc	Document Date	Document No	Name of Payee	Date of Receipt	Amount
LN6136	A03927	12.09.2014	1904186276	New Al-Madina Medical Hall	02.07.14 to 07.07.14	102,542
LN6136	A03927	12.09.2014	1904186275	New Al-Madina Medical Hall	07.07.14 to 09.07.14	30,199
LN6136	A03927	12.09.2014	1904186277	New Al-Madina Medical Hall	01.07.14 to 03.07.14	91,384
LN6136	A03927	22.10.2014	1904252179	New Al-Madina Medical Hall	09.07.14 to 28.07.14	420,439
LN6136	A03927	02.12.2014	1904302145	New Al-Madina Medical Hall	12.09.14 to 15.09.14	128,768
LN6136	A03927	02.12.2014	1904307190	New Al-Madina Medical Hall	09.09.14 to 12.09.14	130,840
LN6136	A03927	05.12.2014	1904297946	New Al-Madina Medical Hall	19.09.14 to 25.09.14	136,960
LN6136	A03927	05.12.2014	1904297945	New Al-Madina Medical Hall	24.09.14 to 27.09.14	135,873
LN6136	A03927	05.12.2014	1904320161	New Al-Madina Medical Hall	16.09.14 to 22.09.14	137,349
LN6136	A03927	29.11.2014	5100256112	New Al-Madina Medical Hall	02.08.14 to 30.08.14	638,971
LN6136	A03927	02.12.2014	1904302148	New Al-Madina Medical Hall	03.09.14 to 09.09.14	137,493
LN6136	A03927	02.12.2014	1904302147	New Al-Madina Medical Hall	01.09.14 to 03.09.14	138,682
LN6136	A03927	05.12.2014	1904297944	New Al-Madina Medical Hall	29.09.14 to 30.09.14	74,630
LN6136	A03927	13.12.2014	1904264694	New Al-Madina Medical Hall	01.10.14 to 04.10.14	195,768
LN6136	A03927	13.12.2014	1904302296	New Al-Madina Medical Hall	20.10.14 to 31.10.14	151,597
LN6136	A03927	13.12.2014	1904264693	New Al-Madina Medical Hall	04.10.14 to 21.10.14	198,808
LN6136	A03927	17.01.2015	1904333512	New Al-Madina Medical Hall	17.11.14 to 26.11.14	98,395
LN6136	A03927	01.04.2015	1904485895	New Al-Madina Medical Hall	21.01.15 to 31.01.15	99,678
LN6136	A03927	01.04.2015	1904481045	New Al-Madina Medical Hall	02.02.15 to 07.02.15	77,285
LN6136	A03927	17.01.2015	1904279708	New Al-Madina Medical Hall	10.11.14 to 18.11.14	99,922
LN6136	A03927	17.01.2015	1904279707	New Al-Madina Medical Hall	01.11.14 to 08.11.14	99,205
LN6136	A03927	17.01.2015	1904366360	New Al-Madina Medical Hall	01.11.14 to 27.11.14	75,131
LN6136	A03927	17.01.2015	1904333514	New Al-Madina Medical Hall	26.11.14 to 29.11.14	59,670

C. Center	G/L Acc	Document Date	Document No	Name of Payee	Date of Receipt	Amount
LN6136	A03927	04.02.2015	1904322457	New Al-Madina Medical Hall	06.12.14 to 15.12.14	116,384
LN6136	A03927	04.02.2015	1904322458	New Al-Madina Medical Hall	01.12.14 to 05.12.14	123,104
LN6136	A03927	01.04.2015	1904481047	New Al-Madina Medical Hall	01.01.15 to 12.01.15	134,344
LN6136	A03927	01.04.2015	1904501480	New Al-Madina Medical Hall	13.01.15 to 20.01.15	67,509
LN6136	A03927	29.06.2015	1904744517	New Al-Madina Medical Hall	01.04.15 to 04.04.15	137,793
LN6136	A03927	04.02.2015	1904322455	New Al-Madina Medical Hall	16.12.14 to 31.12.14	137,693
LN6136	A03927	29.06.2015	1904709621	New Al-Madina Medical Hall	11.03.15 to 21.03.15	135,328
LN6136	A03927	29.06.2015	1904709623	New Al-Madina Medical Hall	21.03.15 to 30.03.15	117,609
LN6136	A03927	29.06.2015	1904744516	New Al-Madina Medical Hall	09.04.15 to 14.04.15	137,218
LN6136	A03927	29.06.2015	1904744523	New Al-Madina Medical Hall	20.02.15 to 28.02.15	93,572
LN6136	A03927	29.06.2015	1904744521	New Al-Madina Medical Hall	02.03.15 to 11.03.15	135,775
LN6136	A03927	29.06.2015	1904766538	New Al-Madina Medical Hall	17.04.15 to 21.04.15	136,970
LN6136	A03927	29.06.2015	1904709625	New Al-Madina Medical Hall	06.04.15 to 09.04.15	134,369
LN6136	A03927	29.06.2015	1904776498	New Al-Madina Medical Hall	09.02.15 to 20.02.15	135,249
LN6136	A03927	29.06.2015	1904709624	New Al-Madina Medical Hall	15.04.15 to 17.04.15	137,914
LN6136	A03927	30.06.2015	1904744551	New Al-Madina Medical Hall	03.06.15 to 09.06.15	133,949
LN6136	A03927	30.06.2015	1904744552	New Al-Madina Medical Hall	01.06.15 to 02.06.15	127,561
LN6136	A03927	30.06.2015	1904744554	New Al-Madina Medical Hall	13.06.15 to 17.06.15	133,486
LN6136	A03927	30.06.2015	1904785289	New Al-Madina Medical Hall	21.04.15 to 25.04.15	127,581
LN6136	A03927	30.06.2015	1904744549	New Al-Madina Medical Hall	25.05.15 to 30.05.15	120,790
LN6136	A03927	30.06.2015	1904744548	New Al-Madina Medical Hall	21.05.15 to 25.05.15	134,958
LN6136	A03927	30.06.2015	1904785290	New Al-Madina Medical Hall	25.04.15 to 28.04.15	137,605
LN6136	A03927	30.06.2015	1904785293	New Al-Madina Medical Hall	04.05.15 to 06.05.15	136,846
LN6136	A03927	30.06.2015	1904785296	New Al-Madina Medical Hall	14.05.15 to 16.05.15	137,389
LN6136	A03927	30.06.2015	1904744553	New Al-Madina Medical Hall	09.06.15 to 13.06.15	123,049
LN6136	A03927	30.06.2015	1904785291	New Al-Madina Medical Hall	28.04.15 to 30.04.15	69,390
LN6136	A03927	30.06.2015	1904785294	New Al-Madina Medical Hall	06.05.15 to	136,622

C. Center	G/L Acc	Document Date	Document No	Name of Payee	Date of Receipt	Amount
				Hall	09.05.15	
LN6136	A03927	30.06.2015	1904785295	New Al-Madina Medical Hall	09.05.15 to 13.05.15	137,729
LN6136	A03927	30.06.2015	1904744547	New Al-Madina Medical Hall	16.05.15 to 20.05.15	137,999
LN6136	A03927	30.06.2015	1904744550	New Al-Madina Medical Hall	30.05.15	42,014
LN6136	A03927	30.06.2015	1904785292	New Al-Madina Medical Hall	02.05.15 to 04.05.15	133,496
				Total		7,310,884

Annex-D**[Para 1.2.2.2]****Uneconomical Bulk Purchase through Splitting the Procurements - Rs3.927 Million****Table: A****(Amount in Rupees)**

Cost Center	Supplier Bill No.	Date of Receipt	Name of Payee	Name of Medicine	Qty	Rate	Amount
LN6136	398	23.01.15	Sohail Medical Store	Inj. MTZ with set	900	55	49,500
LN6136	35	19.10.14	Sohail Medical Store	IV Burnola 24 G	2450	40	98,000
LN6136	33	18.10.14	Sohail Medical Store	IV Burnola 22G	2750	36	99,000
LN6136	49	28.10.14	Sohail Medical Store	Inj. Epokine 2000 IU	120	830	99,600
LN6136	46	27.10.14	Sohail Medical Store	Concentrate Solution with PUT B (Gallon)	285	350	99,750
LN6136	383	31.12.14	Sohail Medical Store	Blood Line set	196	255	49,980
LN6136	393	08.01.15	Sohail Medical Store	Concentrate Solution with PUT B (Gallon)	135	370	49,950
LN6136	384	30.12.14	Sohail Medical Store	Inj. Ringer's locate 1000 ml with set	665	75	49,875
LN6136	382	25.12.14	Sohail Medical Store	Solutions Citrostril (Gallon)	4	7250	29,000
LN6136	379	23.12.14	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
LN6136	396	21.01.15	Sohail Medical Store	Inj. Dyclo	6000	8	48,000
LN6136	386	01.01.15	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
LN6136	38	19.10.14	Sohail Medical Store	Inj. MTZ with set	900	55	49,500
LN6136	388	04.01.15	Sohail Medical Store	Ringer's locate Inj. 500 ml with set	900	55	49,500
LN6136	337	21.12.14	Sohail Medical Store	Fistula A/V Needle	1200	40	48,000
LN6136	390	06.01.15	Sohail Medical Store	Inj. 0.9% N. Saline 1000 ml with set	900	55	49,500
LN6136	395	19.01.15	Sohail Medical Store	Concentrate Solution with PUT B (Gallon)	135	370	49,950
LN6376	391	11.01.15	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
LN6376	397	24.01.15	Sohail Medical Store	FX10 Dalyzar	50	998	49,900
LN6376	394	18.01.15	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
LN6376	399	26.01.15	Sohail Medical Store	Blood Line set	196	255	49,980
LN6376	400	28.01.15	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
LN6376	173	25.04.15	Sohail Medical Store	Blood Line set	50	255	42,690
				Dalyzar	30	998	
LN6376	179	03.05.15	Sohail Medical Store	Concentrate Solution with PUT B (Gallon)	135	370	49,950

Cost Center	Supplier Bill No.	Date of Receipt	Name of Payee	Name of Medicine	Qty	Rate	Amount
LN6376	177	01.05.15	Sohail Medical Store	Dalazar	30	998	37,590
				Blood Line set	30	255	
LN6376	169	17.04.15	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
LN6376	171	21.04.15	Sohail Medical Store	Inj. Hyparin	80	624	49,920
LN6376	181	04.05.15	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
LN6376	494	30.01.15	Sohail Medical Store	FX10 Dalyzar	50	998	49,900
LN6376	499	07.02.15	Sohail Medical Store	Concentrate Solution with PUT B (Gallon)	135	370	49,950
LN6376	495	03.02.15	Sohail Medical Store	FX10 Dalyzar	50	998	49,900
LN6376	497	04.02.15	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
LN6376	175	29.04.15	Sohail Medical Store	Inj. Epokine 2000 IU	60	830	49,800
Total							1,797,085

Table: B

Document Date	Document No.	G/L Acc Description	Date of Receipt	Item Purchased	Name of Payee	Amount
18.12.2014	1904224835	Drug and medicines	18.11.14	Blanket	Ghabroo Enterprises	49,000
24.12.2014	1904320867	Drug and medicines	01.12.14	Blanket	Umer Traders	49,000
24.12.2014	1904336628	Drug and medicines	12.12.14	Blanket	Umer Traders	49,000
24.12.2014	1904320869	Drug and medicines	18.11.14	Bed Sheets	Ghabroo Enterprises	50,000
24.12.2014	1904320868	Drug and medicines	13.12.14	Bed Sheets	Umer & Asghar	50,000
25.06.2015	1904784206	Drug and medicines	15.06.15	Bed Sheets	Ghabroo Enterprises	50,000
20.08.2014	1904096537	Drug and medicines	30.07.14	Diamond Mattress with cover	J&N Traders	98,800
20.08.2014	1904096536	Drug and medicines	13.07.14	Mattress foam ragzine	Al-Mustafa Traders	20,720
20.08.2014	1904096539	Drug and medicines	07.08.14	Diamond Mattress with cover	J&N Traders	98,800
20.08.2014	1904096535	Drug and medicines	08.08.14	Mattress foam ragzine	J&N Traders	71,760
17.11.2014	1904179805	Others	30.10.14	400 Phenyl liquid	Umer & Asghar	50,000
17.11.2014	1904264393	Others	26.10.14	800 liter Drain Opener	Dua Enterprises	40,500
01.01.2015	1904349221	Others	06.08.14	Drain Opener	Al-Mustafa Traders	50,000
01.01.2015	1904289860	Others	07.06.14	Drain Opener	Fahad Enterprises	40,000
06.01.2015	1904336961	Others	04.12.14	Cleaning Items	Umer & Asghar	49,040
06.01.2015	1904336964	Others	28.12.14	Floor Cleaner	Umer & Asghar	34,000
06.01.2015	1904336962	Others	31.12.14	Drain Opener	Umer & Asghar	34,000
04.02.2015	1904381404	Others	07.01.15	Cleaning Items	Umer & Asghar	30,980
04.02.2015	1904423093	Others	27.01.15	Phenyl liquid	Umer & Asghar	50,000
25.06.2015	1904683937	Others	16.05.15	Cleaning Items	Dua Enterprises	47,708
25.06.2015	1904791197	Others	06.06.15	Bath room cleaner	Ghabroo Enterprises	49,000
25.06.2015	1904609929	Others	05.06.15	Phenyl liquid	Umer & Asghar	37,500
27.06.2015	1904804189	Others	11.06.14	Phenyl liquid	Ghabroo Enterprises	50,000
08.12.2014	1904322066	Cost of Other Stores	04.06.14	Air room Cooler	Ghabroo Enterprises	39,400
08.12.2014	1904241345	Cost of Other Stores	04.06.14	Air room Cooler	Ghabroo Enterprises	39,400
05.01.2015	1904371080	Cost of Other Stores	29.05.14	Air room Cooler	Fahad Enterprises	38,000
05.01.2015	1904371079	Cost of Other Stores	12.06.14	Air room Cooler	Fahad Enterprises	38,000
06.01.2015	1904349249	Cost of Other Stores	13.06.14	Air room Cooler	Fahad Enterprises	19,000
06.01.2015	1904312694	Cost of Other Stores	14.06.14	Air room Cooler	Fahad Enterprises	38,000
09.08.2014	1904140523	Printing & publication	03.07.14	Different items printing	Umer & Asghar	49,780
12.08.2014	1904098574	Printing & publication	02.07.14	Different items printing	Umer & Asghar	28,600
17.11.2014	1904179800	Drug and medicines	20.10.14	Lab items	Hussain Enterprises	37,190
08.12.2014	1904232738	Drug and medicines	NIL	Lab items	Hussain Enterprises	75,500
08.12.2014	1904232735	Drug and medicines	01.11.14	Lab items	MA Enterprises	49,200
18.12.2014	1904263914	Drug and medicines	22.11.14	Lab items	MA Enterprises	49,127
09.02.2015	1904343838	Drug and	07.01.15	Lab items	MA Enterprises	43,900

Document Date	Document No.	G/L Acc Description	Date of Receipt	Item Purchased	Name of Payee	Amount
		medicines				
09.02.2015	1904343837	Drug and medicines	05.01.15	Lab Items	MA Enterprises	49,200
13.04.2015	1904444743	Drug and medicines	20.03.15	Lab Items	Allied Surgical Traders	46,000
13.04.2015	1904538072	Drug and medicines	13.03.15	Lab Items	Allied Surgical Traders	48,500
13.04.2015	1904538069	Drug and medicines	14.03.15	Lab Items	Allied Surgical Traders	47,375
13.04.2015	1904538073	Drug and medicines	25.03.15	Lab Items	Allied Surgical Traders	47,725
15.04.2015	1904394735	Drug and medicines	04.03.15	Lab Items	Allied Surgical Traders	49,200
09.08.2014	1904134563	Others	11.07.14	Electric material	Friends Stars Traders	45,300
18.08.2014	1904033627	Cost of Other Stores	05.07.14	Electric material	Friends Stars Traders	23,870
17.11.2014	1904179808	Others	31.10.14	Electric material	Umer&Asghar	36,420
17.11.2014	1904179806	Others	30.10.14	Electric material	Dua Enterprises	27,570
08.12.2014	1904232747	Others	08.11.12	Electric material	Umer&Asghar	14,190
Total						2,130,255
Grand Total						3,927,340

Annex-E
[Para 1.2.2.3]

Non-black listing of firms and forfeiture of security deposit due to Non supply of medicines- Rs. 1.094 million

(Amount in Rupees)

Sr. No.	Name of Firm	Supply Order No. & Date	Name of Items	Qty.	Rate	Amount
1	E Pharm Lab	553-58, 17/04/2015	Inj. Dexa	3,000	4.3	12,900
2	Lisko Lab Pak	567-72, 17/04/2015	Tab. Grisofulvin 500ml	5,000	7.74	38,700
3	Caylex Pharma	574-79, 17/04/2015	Tab. Piroxicam Dispersible 20mg	50,000	0.47	23,500
			Syp. Citrazine 5mg/ 5ml	2,000	14.9	29,800
			Tab. Livofloxacin 500mg	20,000	3.7	74,000
			Tab. Metoclopramide 20mg	15,000	1.34	20,100
			Cap. Omeprazole 20mg	50,000	0.89	44,500
			Tab. Montelukast 4mg	5,000	3.49	17,200
			Tab. Atorvastatin 10mg	20,000	1.34	26,800
4	M/S Enterprises LHR	581-86, 17/04/2015	Inf. R/Solution 1000ml+IV Set	4,000	39.89	159,560
5	Munawar Pharma Lahore	595-600, 17/04/2015	Inj. Tramadol 50mg	3,000	9.89	29,670
6	Theramid Pharma LHR	630-35, 17/04/2015	Susp. Cotrimoxazole DS 50ml	4,000	24.99	99,960
7	Harman Pharma LHR	637-42, 17/04/2015	Inj. Paracetamol	2,000	7	14,000
8	Irza Pharma LHR	586-91, 17/04/2015	Susp. AmoxicilineClavulanic acid	1,000	42	42,000
			Tab. Cotrimoxazole DS	50,000	3.4	170,000
			Tab. Folic acid	50,000	0.3	15,000
9	Valor PharmaIsbd	600-605, 17/04/2015	Tab. Mebendazole	10,000	1.83	18,300
			Eye Drop Tobramycin+ dexamethasone	1,000	30.05	30,050
			Tab. Zinc Sulphate, Monohydrate	5,000	4.15	20,750
			Tab. Miso prostol	5,000	7.61	38,050
			Veginal Cream Clotrimazole	500	32	16,000
10	Pharma wise Labs LHR	628-33, 17/04/2015	Lignocain gel	200	13.19	2,638
			Tab. Asprin	10,000	0.79	7,900
			Susp. Metranidazole	1,000	15.89	15,890

Sr. No.	Name of Firm	Supply Order No. & Date	Name of Items	Qty.	Rate	Amount
			Syp. Chloroquine Sulfate	1,000	15.4	15,400
			Silver SulphaDiazin 1%	100	59	5,900
			Lotion / Emulsion Benzyl Benzoate	1,000	16.89	16,890
			Spirit Methylated pack of 4.5L	20g	549	10,890
			Skin lotion ovidone Iodine 10%	400	194	77,600
Total						1,093,948

Annex-F**[Para 1.2.3.1]****Loss to the Government due to short recovery of tender fee - Rs 1.788 million****(Amount in Rupees)**

Name of work	Date of issue of tender	No. of tender received	Fess to be recovered	Fees recovered	Difference
Improvement/Renovation of D.C.O Residence Lodhran	02-02-2015	2	20,000	3,972	16,028
Improvement/Renovation of D.C.O Residence Lodhran	-do-	2	20,000	2,714	17,286
Construction of B/W of graveyard chak No. 370/W.B	06-02-2015	2	20,000	1,418	18,582
Provision of missing facilities in GPS Mari Baggio Khan	06-02-2015	6	60,000	1,830	58,170
Provision of missing facilities at GMMS TurbatPur	06-02-2015	5	50,000	440	49,560
Provision of missing facilities in GGPS Gulhar	06-02-2015	11	110,000	9,933	100,067
Provision of missing facilities in GBPS Graib Abad	06-02-2015	12	120,000	2,784	117,216
Provision of missing facilities in GBHS Lodhran	06-02-2015	12	120,000	3,000	117,000
Work in GBHS Chak Himta	06-02-2015	11	110,000	2,750	107,250
Work in GGHS Lodhran	06-02-2015	11	110,000	2,750	107,250
Work in GHS KarorePacca	06-02-2015	07	70,000	1,750	68,250
Work in GHS Dahnote	06-02-2015	08	80,000	2,250	77,750
Provision of missing facilities in GGHS Dahnote	06-02-2015	09	90,000	2,000	78,000
Provision of missing facilities in GHSS Makhdoom Ali	06-02-2015	07	70,000	1,750	68,250
Provision of missing facilities in GHS QutabPur	06-02-2015	03	30,000	750	29,250
Provision of missing facilities in GGHS - QutabPur	06-02-2015	04	40,000	1,000	39,000
Provision of missing facilities in GGHS Karore Pacca	06-02-2015	05	50,000	1,250	48,750
Provision of missing facilities in GBHS GalayWala	06-02-2015	06	60,000	1,500	58,500
Repair/Renovation of BHU Massa Kohtaha	09-03-2015	7	14,000	1,050	12,950
Repair/Renovation of BHU Dhanote	09-03-2015	9	18,000	1,008	16,992
Repair/Renovation of BHU Ali	09-03-2015	6	12,000	666	11,334

Name of work	Date of issue of tender	No. of tender received	Fess to be recovered	Fees recovered	Difference
PurKanjoo					
Repair/Renovation of BHU Muhammad Sae	09-03-2015	9	18,000	1,350	16,650
Repair/Renovation of BHU Jalla Araian	09-03-2015	7	14,000	938	13,062
Repair/Renovation of BHU 376/w.B	09-03-2015	4	8,000	536	7,464
Repair/Renovation of BHU QutabPur	09-03-2015	4	8,000	536	7,464
Repair/Renovation of BHU 233/W.B	09-03-2015	4	8,000	600	7,400
Repair/Renovation of BHU Chak No. 35/M	09-03-2015	8	16,000	1,120	14,880
Repair/Renovation of BHU Raja Pur	09-03-2015	09	18,000	1,494	16,506
Repair/Renovation of BHU 12	09-03-2015	13	26,000	2,769	23,231
Repair/Renovation of BHU Khanwah GHalwaln	09-03-2015	13	26,000	2,765	23,235
Repair/Renovation of BHU GallyWala	09-03-2015	10	20,000	2,130	17,870
Repair/Renovation of BHU BahawalGarah	09-03-2015	06	12,000	900	11,100
Repair/Renovation of Stadium Building Lodhran	09-03-2015	12	24,000	1,500	22,500
Repair/Renovation of District Office Civil Defence	09-03-2015	19	38,000	8,550	29,450
Repair/Renovation of Vetenary Dispensary Wah	09-03-2015	06	12,000	1,678	10,322
Improvement / Renovation of Mosque DCO Office Lodhran	09-03-2015	5	50,000	1,635	48,365
Construction of B/W GGHS	09-03-2015	19	190,000	13,680	176,320
Provision of Missing facilities GBPS RanaWahin	09-03-2015	10	100,000	13,650	86,350
Provision of Missing facilities GBGPS BahadiWahin	09-03-2015	04	400,000	1,976	38,024
Total					1,787,628